



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

AGENDA for February 13, 2023
5:30 PM Regular Board Meeting_AMENDED (Executive Session to follow)
Board Room, Williams Administration Building
Zoom Link: <https://sdk12.zoom.us/j/96181651786>

1. Call meeting to order/roll call
2. **Pledge of Allegiance**
3. Agenda
4. Consent Agenda
 - 4.a. Regular Meeting Minutes on January 9, 2023 and Special Board Meeting Minutes on January 23, 2023
 - 4.b. Personnel
 - 4.c. Claims for Payment
 - 4.d. Open Enrollment, In District Transfer and/or Transfer of Athletic Eligibility
 - 4.e. Volunteers
5. Conflict of Interest Waivers
6. Open Forum
7. Recognitions
 - 7.a. VFW National Citizenship Education Teacher Award for 2022-23
 - 7.b. 2023 U.S. Presidential Scholars Program
 - 7.c. SBHS Speech & Debate Team Earns First Place
 - 7.d. Sturgis Williams Middle School Receives Donation
 - 7.e. ASBSD School Board Recognition Week
8. Presentation
 - 8.a. FY2021-22 Audit Review Summary
 - 8.b. Whitewood Elementary After-School Program
 - 8.c. SBHS Future Schedule
9. Action Items
 - 9.a. Financial Reports
 - 9.b. Approve GMP Amendment
 - 9.c. Approve Golden West Easement for Fiber Optics
 - 9.d. Advertisement for Bids for Stagebarn MS Custodial Services
 - 9.e. Advertisement for Bids for PVE Custodial Services
 - 9.f. PVE Classroom Addition - Contingency Allocation Report #3
 - 9.g. School Board Election & Meade Co. Auditor's Office Agreement
 - 9.h. Approve Apple, Inc. Lease Agreement
 - 9.i. Approve Lightspeed Systems Purchase
 - 9.j. Approve Mitel Phone System Service Agreement
 - 9.k. Approve Purchase Agreement with Western States Fire Protection
10. Discussion Items

- 10.a. Policy Review
 - 10.a.1. First Reading of School Board Policy BFC: Policy Adoption
 - 10.a.2. First Reading of School Board Policy GCNB*: Evaluation of Administrators
 - 10.a.3. First Reading of School Board Policy JFCE: Anti-Bullying/Harassment of Students
- 10.b. Extend Sturgis Elementary Custodial Services Contract
- 10.c. Board Input On Make-up Student/Staff Days Due To Weather
- 10.d. Staff Reception & Recognition Banquet
- 10.e. Posting of Positions for the 2023-24 School Year
- 10.f. 2023-24 Rural Calendar
- 10.g. 2024-25 School Calendar
- 11. Reports
 - 11.a. Administrators
 - 11.b. Board Members
 - 11.c. BHSSC
 - 11.d. Superintendent
- 12. Upcoming Calendar Events
- 13. Executive Session (SDCL 1-25-2.4) Employment Negotiations
- 14. Adjournment

MEETING MINUTES, Monday, January 9, 2023
5:30 PM Regular Board Meeting_Amended
Board Room, Williams Administration Building

Board Members Present: Charlie Wheeler, Sandy Cass, Justin Jutting, Terry Koontz, Aaron Odegaard, Darrell Vig, Joseph Urbaniak and Holly Good.

Board Members Absent: Lee Spring

District Personnel Present: Wayne Wormstadt, Brett Burditt, Tanya Ludwick, Ethan Dschaak, Chad Hedderman, Beth Johnson, Katy Jutting, Adam Lalicker, Chantal Ligtenberg, Dave Olson, Chrissy Peterson, Brit Porterfield, Sarah Scherer, Pete Wilson.

Others Present: Past board member, JT Vig, and community members Cody Skogen and Will Munroe.

Regular board meeting called to order at 5:30 PM

Call meeting to order/roll call

Pledge of Allegiance

Agenda

MOTION by Vig, seconded by Jutting, and Carried to approve the Agenda as presented.

Consent Agenda

MOTION by Good, seconded by Koontz, and Carried to approve the Consent Agenda as presented.

Minutes

Regular Amended_Meeting Minutes on December 20, 2022

Personnel

New Staff (Support Staff): Hilary Loehrer, paraprofessional, Piedmont Valley Elementary, \$15.00/hr., eff. 1/9/2023. Resignation (Certified Staff): Stacey Ross, teacher, Stagebarn Middle School, eff. end of the 2022-23 school year. Change of Assignment (Extracurricular): Shane Whidby, assistant boys basketball coach to head boys basketball coach, Sturgis Williams Middle School, \$2,563.00, eff. for the 2022-23 school year; Zyairr Johnson-Landoll, head boys basketball coach to assistant boys basketball coach, Sturgis Williams Middle School, \$2,034.00, eff. for the 2022-23 school year. Resignation (Extracurricular): Brendan Matthew, assistant soccer coach, Sturgis Brown High School, eff., end of the 2022-23 school year. Resignation (Support Staff): Cal Christensen, custodian, Piedmont Valley Elementary, eff., end of the 2022-23 school year.

Claims for Payment

AB Bsnss, Cpr Ls 1281.34; AB Wldng, Sply 147.77; ACTE, Rgstrtn 65.00; Adams, Sply 6.48; Adapmall, Sply 187.20; Advncd Pymnts, Offcls 3374.40; AED, Equipmnt 642.00; AHA, Sply 100.50; Al Crnll Rfrgrtn, Rprs 877.52; Amzn, Sply 3023.32; America Inn, Ldgn 635.40; Amck Snd, Mntrng 907.63; Apple, Equipmnt 457.95; Bnntt Trns, Snw Rmvl 5850.00; BH Wtr, Utlty 129.80; BH Chmcl, Sply 6839.39; BH Energy, Utlty 43742.50; BH Pst, Srvcs 155.00; BH Pnr, Pblsh 197.51; BHSS, Ttn 484633.99; BH Srgcl, Srvc 15000.00; BH Wrks, Ttn 1125.00; Bomgrs, Equipmnt 569.08; Books Fun, Sply 162.00; BSN Sprts, Sply 4947.00; Cptl On, Sply 342.67; Crln Blgcl, Sply 650.72; Carqst, Sply 20.95; Cash-Wa, Food 10817.44; CBH Coop, Fuel 526.42; Cngage Lrn, Sply 316.25; Cntry Bsn, Cpr Ls 375.34; Cntylnk, Utlty 114.72, Chrs Sply, Sply 32.95; Cty Smmrst, Utlty 3042.73; Coca Cola, Sply 1856.50; Cmptr Vllg, Rprs 3700.00; Cool Cncpts, Trvl 1446.00; Crsis Prvnt, Memshp 400.00; Dkta Bus, Actvts 9250.00; Dkta Equipmt, Snw Rmvl, 402.91, Dkta Prty, Sply 10.99, DSG, Sply 105.70; Dys Inn, Ldgn 401.15; Dckr Equipmnt, Sply 246.74; Dlt Dntl, Ins 16557.50; Dmc, Sply 1806.86; Dllr Gnrl, Sply 30.00; Est Sd Dry, Milk 2876.87; EMC Insrnc, Insrnce 2568.02; Ennng Prpn, Utlty 6707.75; ESEA, Rgstrtn 4557.00; Frmbt, Equipmnt 7890.00; Flnn Scntfc, Sply 173.22; Fndtn bldg., 372.00; Gry Brink, Rprs 494.67; Gldn Wst, Utlty 523.04; Grnd Elctrc, Utlty 411.88; Grt Wstrn Tr, Sply 718.64; Grcry Mrt, Sply 246.95; Grssnbrg Implmnt, Sply 110.79; Hmptn Inn, Ldgn 884.00; Hrtlnd Applnc, Equipmnt 1119.99; Heggtry, Sply 1485.72; Herfd FD, Memshp 100.00; Hrtzberg, Sply 292.53; Hills Sptc, Srvs 495.00; Imagn Lrng, Suply 150.00; Innvtv Offc, Sply 62.98; Intrst Bttry, Sply 72.60; Kffr Snttn, Utlty 1507.37; Knchts, Sply 94.02; Kily Spply, Sply 732.47; Lgndry Elctrc, Rprs 2755.11; Lxia Lrng, Sbscrptn 533.33; Lbrty Chvrlt, Rprs 385.63; Lncln Elctrc, Sply 329.00; Ls Endz Clnng, Cntrct 20460.00; Lynns, Sply 560.81; Mcgll, Sply 743.40; Mrc, Cpr Ls 1751.45; Mcdrt, Snw Rmvl, 4358.75; Meade Food, Sply 1140.78; Mnrds, Sply 138.37; Mdc, Utlty 7340.84; MDU, Utlty 8785.61; Mshrm Prss, Sply 34.99; Nrpod, Sbscrptn 159.00; Nies Karras, Lgl Srvcs 1806.00; Nrthlnd Trst, Intrst 37012.50; NW Pp, Sply 232.20; Orllys, Sply 53.33; Pn O Gld, Bread 990.50; Pypl, Rgstrtn 1595.00; Pearsn Edctn, Suply 93.50; Prfrmnc Fds, Food 10696.07; Pdmnt Cty, Utlty 1524.60; Pzz Ht, Sply 75.25; Pro Ed, Sply 134.61; Quill, Sply 921.18; Rnbw Rsrc, Sply 42.92; Rmkta, Ldngng 297.00; Rsmssn, Sply Rprs 366.19; Ratwik Roszak and Maloney, Lgl Srvcs 120.00; Rfs, Utlty 634.99; Rgnl Hlth, Equipmnt 18912.54; Rchtrs Tr, Rprs 762.68; Rch, Ls 2886.84; Rnnng, Sply 102.53; Sams, Sply 28.41; Schl Spclty, Sply 81.59; Sctt Ptrsn, Rprs 23.13; Scrpps, Rgstrtn 175.00; Scil Cnstrctn, Addtn 421843.42; SDDOE, Food 1456.58; SD Hmn, Ttn 334.88; Srct Stry, Sply 111.00; Srvll, Mops 2650.51; Skyln Enginr, Srvc 7800.00; Stpls, Sply 245.52; Stvns HS, Rgstrtn 246.00; Strgs Ace, Sply 706.00; Strgs Np, Sply 151.25; Strgs Cty, Utlty 6040.76; Sn Lf, Ins 3527.76; Srvy Mnky, Sbscrpt 1015.74; Swmoutlt, Sply 317.39; Tchrs Pay Tchrs, Sply 65.38; Tmp Technlgy, Agrmnt 8228.50; Tie Offc, Ttn 7200.00; Tom's T, Sply 225.00; Truist, Dbt Pymnt 452760.29; Trbvll Elctrc, Sply 756.00; US Bnk, Series Pymnt 237173.75; Vrzn, Hot Spot 180.24; Vsbl Dffrnc, Clnng Cntrct 9501.75; Wlmrt, Sply 2512.56; Wllmrk, Insrnc 224544.00; WR Elctrc, Utlty 1405.71; Wex, Fuel 2550.20; WW Wtr, Utlty 134.88; Zoom, Sply 202.35; Cash Recap for month ending December 31, 2022: General Fund: Begin Bal 6438299.81; Petty

Cash 100.00; Cash Change 2000.00; Advance Pymt 16489.81; Cash in Bank 1555876.31; Investments PSBK 4863833.69; Unemployment Savings 11799.00; Investments in CD 561753.51; Investments in CD over 90 Days 1063152.68; Transfer In 0.00; Revenue: Local Taxes 355102.42; Other Sources 33241.42; State 953934.00; Federal 115909.04; Other Sources 15226.82; Total Revenue 1473413.70; To Be Acct'd For: 7911713.51; Transfer Out 0.00; Expenditures 1881621.01; Ending Bal December 31, 2022: 6030092.50; Petty Cash 100.00; Cash Change 2000.00; Advance Pymt 16489.81; Cash in Bank 1151135.01; Investments Savings 4860367.68; Unemployment Savings 11802.88; Investments CD 561753.51; Investments CD over 90 Days 1063608.68; Capital Outlay: Begin Bal 4389004.97; Cash in Bank 12313.82; Investments PSBK 4376691.15; Investments US Treasuries 2001883.42; Funds at Fiscal Agent 5000000.00; Transfer In 0.00, Revenue Local Taxes 284040.21; Other Sources 2657.24; State 0.00; Federal 129467.31; Other Sources 12144.90, Total Revenue 428309.66; To Be Acct'd For: 4817314.63; Transfer Out:0.00; Expenditures 85685.75; Ending Balance: 4731628.88; Cash in Bank: 60368.89; Invest, Savings: 4671260.09; Investments US Treasuries 2007464.07; Funds at Fiscal Agent 5004147.87; Spec Serv: Begin Bal 1421362.11; Cash in Bank 146779.51; Investments Savings 1274582.60; Revenue Local Taxes 159363.25; Other Sources 1488.11; State 86700.00; Federal 74394.00; Other Sources 5431.30; Total Revenue 327376.66; To Be Acct'd For 1748738.77; 86312.58.51; Investment, Savings 1337721.84; Investments, CD 0.00; Fund 41: Beg Bal -403826.90; Cash in Bank -403826.90; Revenue: Federal 403827.00; Total Revenue 403827.00; To Be Acct'd For 0.10; Expenditures 324704.35; Ending Bal December 31, 2022 -421843.32; Cash in Bank -421843.32; Food Service: Beg Bal 777858.52; Cash Change 0.00; Cash in Bank 96494.53; Investments, Savings 681363.99; Investments, CD 0.00; Transfers In 0.00; Revenue: State 0.00; Federal 74607.16; Other Sources 50632.57; Total Revenue 125239.73; To Be Acct'd For 903098.25; Transfer Out 0.00; Expenditures 144539.49; End Bal December 31, 2022: 758558.76; Cash Change 0.00; Cash In Bank 76043.80; Investments, Savings 682514.96; Investments of 90 Days 0.00; Enterprise: Beg Bal 121743.73; Cash Change 2000.00; Cash in Bank 50591.91; Investments, Savings 71151.82; Revenue; Other Sources 0.00; State 8552.59.Total Revenue 8552.59; To Be Acct'd For 130296.32; Expenditures 14834.40; End Bal December 31: 115461.92; Cash Change 2000.00; Cash in Bank 44191.51; Investment, Savings 71270.41; Custodial: Beg Bal 332622.83; Cash in Bank 124902.94; Investments, Savings 157619.89; Investments, CD 50100.00; Revenue: Other Sources 19225.47; Total Revenue 19225.47; To Be Acct'd For 351848.30; Expenditures 38165.90; End Bal December 31: 313682.40; Cash In Bank 106617.80; Investments, Savings 156964.60; Investment CD 20100.00.

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

Open Forum

Community members JT Vig and Cody Skogen shared their concerns and suggestions on limiting the number of Fridays for the rural school students on the 2023-24 rural calendar.

Recognitions

The Character Education Trait for the month of January is "Respect," which includes honor, tolerance, consideration, self-respect, respect for others, and respect for property.

Pete Wilson Received Regional VII Principal of the Year

SBHS Principal, Pete Wilson, was nominated by other area principals in the region and was chosen as one of three regional principals of the year.

ProStart/Culinary Arts Received Grant

SBHS Chef Joseph Koons and the ProStart/Culinary Arts program received a grant from the SD Retailer's Association in the amount of \$2500.00.

Meade School District Receives Donations from Sturgis Rally Charities Inc.

The school nurses, along with the Meade School District, received a generous donation of \$5000.00 to bring the Delta Dental Mobile Program to the Meade School District. Abbie Waitman, social worker, received a \$3000.00 donation from Sturgis Rally Charities, Inc. that will be donated to the food service department for past due student balances.

SBMS Student Council Provided Students with Food Baskets Before Winter Break

SBMS student council purchased supplies to provide students-in-need with 10 food baskets before winter break. The Cirque Dream Story Production donated free tickets to SBMS families for their show on December 9. Grace United Methodist Church in Piedmont donated a large sum to SBMS. The money will be used to stock the "student needs" closet.

Sturgis Elementary 1003 Grant Money

SES was approved by the SDDOE to receive federal grant money. Portions of the money will be utilized to send a select number of teachers to the "Get Your Teach On" professional development session in June.

Gifted & Talented Students Participated in Fall 2022 Noetic Learning Math Contest

Several elementary and middle school TAG students participated and earned several awards during the Noetic Learning Math Contest.

Action Items

Financial Reports

MOTION by Vig, seconded by Urbaniak, and Carried to approve the Financial Reports as presented.

15-Passenger Van Rebid

MOTION by Koontz, seconded by Good, and Failed to rebid the 15-passenger van due to lack of inventory and availability and approve the purchase of the proposed van.

Cass: Nay, Good: Nay, Jutting: Nay, Koontz: Nay, Odegaard: Nay, Urbaniak: Nay, Vig: Nay, Wheeler: Nay

Amend 2022-23 School Calendars

MOTION by Jutting, seconded by Vig, and Carried to approve the changes to the 2022-23 school calendars. Snow days will be made up on Monday, February 20, Thursday, March 16 and Monday, April 10. The end of the semester will change from Friday, January 13 to Friday, January 20.

Approve 2023-24 School Calendar

MOTION by Odegaard, seconded by Jutting, and Carried to approve the calendar for the 2023-24 school year.

Amend General Fund Budget

MOTION by Urbaniak, seconded by Koontz, and Carried to amend the general fund budget by \$175,000.00 for the CTE Innovative Grant at Sturgis Brown High School.

Approve School Improvement Plans

MOTION by Odegaard, seconded by Jutting, and Carried to approve the school improvement plans.

Discussion Items

2023-24 Rural Calendar

Board members are interested in possibly adding additional instructional minutes in the Rural schools to eliminate Friday school days. Mr. Wormstadt will prepare alternative calendars with additional instructional minutes for the Board to review in February.

2023-24 Capital Outlay Budget

Business Manager, Brett Burditt, discussed the 2023-24 Capital Outlay Budget.

Reports

Administrators

Board reports are enclosed in the board packet.

Board Members

D. Vig attended the Opal Christmas Program and really enjoyed it.

BHSSC

Koontz mentioned the Christmas Party was canceled due to weather. A zoom meeting was held and approved financial reports.

Superintendent

Mr. Wormstadt mentioned the Legislative Session starts Tuesday, Jan 10. The social studies curriculum and other important education legal topics are on schedule for ASBSD/COSA School Law Webinars. The district is working on building security. A general fund budget review meeting is scheduled for Thursday, Jan 12.

Upcoming Calendar Events

- Jan 9 - Site Visit to SGBN > PVE
- Jan 10 - ASBSD School Law Webinar - SPED Discipline
- Jan 27 - Board/Staff Christmas Party
- Jan 31 - B&G Committee Meeting
- Jan 31 - Policy Committee Meeting
- Feb 13 - Site Visit to SES > SWMS
- Feb 20-24 - ASBSD School Board Recognition Week

Adjournment

MOTION by Vig, seconded by Urbaniak, and Carried to adjourn at 6:56 p.m.

Charles M. Wheeler, President

Brett Burditt, Business Manager

Tanya Ludwick, Recorder

MEETING MINUTES, Monday, January 23, 2023
4:30 PM Special Board Meeting
Board Room, Williams Administration Building

Board Members Present: Aaron Odegaard: Present via Zoom, Charlie Wheeler: Present, Darrell Vig: Present via Zoom, Holly Good: Present via Zoom, Joseph Urbaniak: Present, Justin Jutting: Present via Zoom, Lee Spring: Present via speaker phone, Sandy Cass: Present via Zoom, Terry Koontz: Present.

Others Present: Wayne Wormstadt, Brett Burditt, Tanya Ludwick and Mike Schultz.

Regular board meeting called to order at 4:32 PM

Call meeting to order/roll call

Pledge of Allegiance

Agenda

MOTION by Urbaniak, seconded by Koontz, and Carried to approve the Agenda as presented.

Cass: Yea, Good: Yea, Jutting: Yea, Koontz: Yea, Odegaard: Yea, Spring: Yea, Urbaniak: Yea, Vig: Yea, Wheeler: Yea

Action Items

15-Passenger Van Rebid

MOTION by Vig, seconded by Odegaard, and Carried to declare an emergency waiver due to lack of inventory and availability and approve the latest proposed Class A Ford E350 van for a negotiated amount of \$65,000.00.

Cass: Yea, Good: Yea, Jutting: Yea, Koontz: Yea, Odegaard: Yea, Spring: Yea, Urbaniak: Yea, Vig: Yea, Wheeler: Yea

Adjournment

MOTION by Urbaniak, seconded by Koontz, and Carried to adjourn at 4:37 pm.

Cass: Yea, Good: Yea, Jutting: Yea, Koontz: Yea, Odegaard: Yea, Spring: Yea, Urbaniak: Yea, Vig: Yea, Wheeler: Yea

Charles M. Wheeler, President

Brett Burditt, Business Manager

Tanya Ludwick, Recorder

Meade School District
Claims for Payment
February 13, 2023

VENDOR	DESCRIPTION	AMOUNT
3E ELECTRIC	REPAIRS	580.00
3E ELECTRIC	REPAIRS	580.00
	VENDOR TOTAL	1,160.00
A&B BUSINESS	COPIES	204.25
A&B BUSINESS	COPIES	370.84
A&B BUSINESS	COPIER LEASE	1,281.34
	VENDOR TOTAL	1,856.43
A&B WELDING	SUPPLIES	12.09
A&B WELDING	SUPPLIES	62.50
A&B WELDING	SUPPLIES	181.64
A&B WELDING	SUPPLIES	116.20
A&B WELDING	SUPPLIES	46.00
	VENDOR TOTAL	418.43
A&J	SUPPLIES	231.75
A&J	PERKINS SUPPLIES	1,955.96
A&J	SUPPLIES	22.14
	VENDOR TOTAL	2,209.85
ADVANCED PAYMENTS	OFFICIAL	225.00
ADVANCED PAYMENTS	OFFICIAL	121.80
ADVANCED PAYMENTS	OFFICIAL	87.92
ADVANCED PAYMENTS	OFFICIAL	87.92
ADVANCED PAYMENTS	OFFICIAL	98.48
ADVANCED PAYMENTS	OFFICIAL	84.32
ADVANCED PAYMENTS	OFFICIAL	98.48
ADVANCED PAYMENTS	OFFICIAL	106.04
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	106.88
ADVANCED PAYMENTS	OFFICIAL	87.92
ADVANCED PAYMENTS	OFFICIAL	106.04
ADVANCED PAYMENTS	OFFICIAL	98.48
ADVANCED PAYMENTS	OFFICIAL	98.48
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	128.72
ADVANCED PAYMENTS	OFFICIAL	106.88
ADVANCED PAYMENTS	OFFICIAL	96.52
ADVANCED PAYMENTS	OFFICIAL	111.88
ADVANCED PAYMENTS	OFFICIAL	96.52
ADVANCED PAYMENTS	OFFICIAL	96.52
ADVANCED PAYMENTS	OFFICIAL	111.88
ADVANCED PAYMENTS	BACKGROUND CHECKS	129.75
ADVANCED PAYMENTS	REPLACE CHECK	15.00
ADVANCED PAYMENTS	OFFICIAL	96.52
ADVANCED PAYMENTS	REGISTRATION	75.00
ADVANCED PAYMENTS	REGISTRATION	100.00
ADVANCED PAYMENTS	OFFICIAL	87.92
ADVANCED PAYMENTS	OFFICIAL	106.88
ADVANCED PAYMENTS	OFFICIAL	98.48

ADVANCED PAYMENTS	OFFICIAL	111.88
ADVANCED PAYMENTS	OFFICIAL	96.52
ADVANCED PAYMENTS	OFFICIAL	96.52
ADVANCED PAYMENTS	OFFICIAL	98.48
ADVANCED PAYMENTS	OFFICIAL	106.88
ADVANCED PAYMENTS	OFFICIAL	84.32
ADVANCED PAYMENTS	OFFICIAL	111.88
ADVANCED PAYMENTS	OFFICIAL	96.52
ADVANCED PAYMENTS	OFFICIAL	101.52
ADVANCED PAYMENTS	OFFICIAL	87.92
ADVANCED PAYMENTS	OFFICIAL	110.00
ADVANCED PAYMENTS	OFFICIAL	68.04
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	226.88
ADVANCED PAYMENTS	OFFICIAL	211.52
ADVANCED PAYMENTS	WORKER	75.00
ADVANCED PAYMENTS	WORKER	75.00
ADVANCED PAYMENTS	WORKER	75.00
ADVANCED PAYMENTS	OFFICIAL	98.48
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	5.00
ADVANCED PAYMENTS	OFFICIAL	5.00
ADVANCED PAYMENTS	REGISTRATION	100.00
ADVANCED PAYMENTS	WORKER	35.00
ADVANCED PAYMENTS	OFFICIAL	103.48
ADVANCED PAYMENTS	OFFICIAL	50.00
ADVANCED PAYMENTS	OFFICIAL	75.00
ADVANCED PAYMENTS	REGISTRATION	278.00
ADVANCED PAYMENTS	REGISTRATION	175.00
ADVANCED PAYMENTS	REGISTRATION	485.25
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	98.48
ADVANCED PAYMENTS	OFFICIAL	111.88
ADVANCED PAYMENTS	OFFICIAL	87.92
ADVANCED PAYMENTS	OFFICIAL	98.48
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	58.48
ADVANCED PAYMENTS	OFFICIAL	58.48
ADVANCED PAYMENTS	OFFICIAL	66.04
ADVANCED PAYMENTS	OFFICIAL	103.48
ADVANCED PAYMENTS	OFFICIAL	179.92
ADVANCED PAYMENTS	OFFICIAL	109.48
ADVANCED PAYMENTS	OFFICIAL	111.88
ADVANCED PAYMENTS	OFFICIAL	85.00
ADVANCED PAYMENTS	OFFICIAL	58.48
ADVANCED PAYMENTS	OFFICIAL	40.00
ADVANCED PAYMENTS	OFFICIAL	98.48

ADVANCED PAYMENTS	OFFICIAL	88.60
ADVANCED PAYMENTS	OFFICIAL	66.88
ADVANCED PAYMENTS	OFFICIAL	58.48
ADVANCED PAYMENTS	OFFICIAL	138.48
ADVANCED PAYMENTS	OFFICIAL	98.48
ADVANCED PAYMENTS	OFFICIAL	138.48
ADVANCED PAYMENTS	OFFICIAL	134.28
ADVANCED PAYMENTS	OFFICIAL	133.20
ADVANCED PAYMENTS	OFFICIAL	133.20
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	98.48
ADVANCED PAYMENTS	OFFICIAL	111.88
ADVANCED PAYMENTS	OFFICIAL	96.52
ADVANCED PAYMENTS	OFFICIAL	96.52
ADVANCED PAYMENTS	OFFICIAL	85.00
ADVANCED PAYMENTS	OFFICIAL	96.52
ADVANCED PAYMENTS	OFFICIAL	111.88

VENDOR TOTAL 10,443.68

AGENTFEE	TRAVEL	140.84
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VENDOR TOTAL 140.84

AL CORNELLA SERVICE	REPAIRS	1,024.72
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VENDOR TOTAL 1,024.72

AMAZON	SUPPLIES	34.99
AMAZON	MEMBERSHIP	15.96
AMAZON	SUPPLIES	144.98
AMAZON	SUPPLIES	49.78
AMAZON	SUPPLIES	49.79
AMAZON	SUPPLIES	49.78
AMAZON	SUPPLIES	49.79
AMAZON	SUPPLIES	49.78
AMAZON	SUPPLIES	49.79
AMAZON	SUPPLIES	49.79
AMAZON	SUPPLIES	53.48
AMAZON	SUPPLIES	49.79
AMAZON	SUPPLIES	49.79
AMAZON	SUPPLIES	99.58
AMAZON	SUPPLIES	49.79
AMAZON	SUPPLIES	167.11
AMAZON	SUPPLIES	247.77
AMAZON	SUPPLIES	40.59
AMAZON	SUPPLIES	21.19
AMAZON	SUPPLIES	22.80
AMAZON	SUPPLIES	18.28
AMAZON	EQUIPMENT	17.03
AMAZON	SUPPLIES	6.99
AMAZON	SUPPLIES	107.98
AMAZON	SUPPLIES	36.92

VENDOR TOTAL 1,533.52

AMERICAN INN	TRAVEL	1,401.99
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VENDOR TOTAL 1,401.99

AMICK SOUND	MONITORING	200.00
AMICK SOUND	REPAIRS	555.72
AMICK SOUND	REPAIRS	56.41
	VENDOR TOTAL	<u>812.13</u>
APPLE	EQUIPMENT	158.95
APPLE	EQUIPMENT	299.00
APPLE	EQUIPMENT	457.95
	VENDOR TOTAL	<u>915.90</u>
ARCH SPECIALTIES	SUPPLIES	93.84
ARCH SPECIALTIES	REPAIRS	145.00
ARCH SPECIALTIES	REPAIRS	1,503.77
ARCH SPECIALTIES	REPAIRS	5,163.64
	VENDOR TOTAL	<u>6,906.25</u>
ARCH INC	SERVICES	57,882.00
ARCH INC	SERVICES	5,200.00
ARCH INC	SERVICES	44,970.00
ARCH INC	SERVICES	5,200.00
	VENDOR TOTAL	<u>113,252.00</u>
ARROWWOOD RESORT	LODGING	173.72
ARROWWOOD RESORT	LODGING	217.84
ARROWWOOD RESORT	LODGING	108.92
	VENDOR TOTAL	<u>500.48</u>
ASBSD	REGISTRATION	125.00
ASBSD	REGISTRATION	30.00
	VENDOR TOTAL	<u>155.00</u>
ASCD	TRAVEL	644.80
ASCD	TRAVEL	2,499.16
	VENDOR TOTAL	<u>3,143.96</u>
BARRY, KASSI	LUNCH REFUND	15.40
BARRY, KASSI	LUNCH REFUND	50.00
	VENDOR TOTAL	<u>65.40</u>
BAUMEISTER, STEPHANY	LUNCH REFUND	17.10
	VENDOR TOTAL	<u>17.10</u>
BENNETT TRANS	SNOW REMOVAL	2,475.00
BENNETT TRANS	SNOW REMOVAL	3,500.00
	VENDOR TOTAL	<u>5,975.00</u>
BEST WESTERN	LODGING PERKINS	164.00
	VENDOR TOTAL	<u>164.00</u>
BH WATER	UTILITIES	2.50
BH WATER	UTILITIES	92.10
	VENDOR TOTAL	<u>94.60</u>

BH CHEMICAL	SUPPLIES	841.49
BH CHEMICAL	SUPPLIES	9.90
BH CHEMICAL	SUPPLIES	1,643.09
BH CHEMICAL	SUPPLIES	4.95
BH CHEMICAL	SUPPLIES	121.44
BH CHEMICAL	SUPPLIES	1,429.49
BH CHEMICAL	SUPPLIES	273.60
BH CHEMICAL	SUPPLIES	1,262.95
BH CHEMICAL	SUPPLIES	727.36
BH CHEMICAL	SUPPLIES	129.70
BH CHEMICAL	SUPPLIES	94.90
BH CHEMICAL	SUPPLIES	622.08
BH CHEMICAL	SUPPLIES	48.48
BH CHEMICAL	SUPPLIES	1,089.37
BH CHEMICAL	SUPPLIES	410.40
BH CHEMICAL	SUPPLIES	28.80
BH CHEMICAL	SUPPLIES	329.65
BH CHEMICAL	SUPPLIES	323.64
	VENDOR TOTAL	<u>9,391.29</u>
BH ENERGY	UTILITIES	49,092.10
BH ENERGY	UTILITIES	46,734.96
	VENDOR TOTAL	<u>95,827.06</u>
BH PEST	SERVICES	155.00
	VENDOR TOTAL	<u>155.00</u>
BH PIONEER	SUBSCRIPTION	281.69
BH PIONEER	PUBLISH MINUTES	354.74
	VENDOR TOTAL	<u>636.43</u>
BHSS	FEES	5,445.88
BHSS	FEES	290.00
BHSS	TUITION	1,134.91
BHSS	TUITION	625.26
BHSS	TUITION	1,140.18
BHSS	TUITION	1,243.72
BHSS	TUITION	1,036.64
BHSS	TUITION	715.48
BHSS	TUITION	2,100.00
BHSS	TUITION	2,100.00
BHSS	DUES	290.00
BHSS	DUES	1,539.65
BHSS	DUES	450.00
BHSS	DUES	300.00
BHSS	TUITION	1,134.91
BHSS	TUITION	1,140.18
BHSS	TUITION	1,243.72
BHSS	TUITION	1,036.64
BHSS	TUITION	715.48
BHSS	SPEECH SERVICES	1,339.93
	VENDOR TOTAL	<u>25,022.58</u>

BH URGENT	EMPLOYMENT PHYSICAL	95.00
	VENDOR TOTAL	<u>95.00</u>
BOMGAARS	SUPPLIES	609.98
	VENDOR TOTAL	<u>609.98</u>
BORGEN, MERCEDES	INSERVICE PRESENTER	150.00
	VENDOR TOTAL	<u>150.00</u>
BSN	SUPPLIES	1,132.57
	VENDOR TOTAL	<u>1,132.57</u>
BUXCEL, AMANDA	LUNCH REFUND	100.25
	VENDOR TOTAL	<u>100.25</u>
CAPITAL ONE	SUPPLIES	320.03
CAPITAL ONE	SUPPLIES	83.86
	VENDOR TOTAL	<u>403.89</u>
CAROLINA BIOLOGICAL	SUPPLIES	29.85
	VENDOR TOTAL	<u>29.85</u>
CASEY PETERSON	AUDIT SERVICES	37,605.90
	VENDOR TOTAL	<u>37,605.90</u>
CASH-WA	FOOD/SUPPLIES	1,713.55
CASH-WA	FOOD/SUPPLIES	2,290.55
CASH-WA	FOOD/SUPPLIES	1,507.08
CASH-WA	FOOD	861.23
CASH-WA	FOOD/SUPPLIES	1,226.98
CASH-WA	CONCESSION SUPPLIES	483.15
CASH-WA	FFVP	400.59
CASH-WA	FFVP	300.80
CASH-WA	FOOD	44.28
CASH-WA	FOOD/SUPPLIES	1,364.68
CASH-WA	FOOD	550.29
CASH-WA	FOOD/SUPPLIES	2,106.14
CASH-WA	FOOD/SUPPLIES	1,346.21
CASH-WA	FOOD/SUPPLIES	1,571.17
CASH-WA	FOOD	992.93
CASH-WA	SUPPLIES/EQUIP/FOOD	1,036.26
CASH-WA	FFVP	345.09
CASH-WA	FFVP	433.18
CASH-WA	FOOD	2,493.78
CASH-WA	FOOD/SUPPLIES	800.35
CASH-WA	FOOD	1,300.02
CASH-WA	FOOD/EQUIPMENT	2,061.02
CASH-WA	FOOD/SUPPLIES	1,006.26
CASH-WA	FOOD/SUPPLIES	3,312.90
CASH-WA	FOOD/SUPPLIES	1,711.21
CASH-WA	FOOD	764.00
CASH-WA	FOOD	302.87
CASH-WA	CULINARY CLASSROOM SUPPLIES	223.89
CASH-WA	FOOD/SUPPLIES	2,761.30

CASH-WA	FOOD/SUPPLIES	1,428.90
CASH-WA	FOOD/SUPPLIES	1,162.89
CASH-WA	FOOD/SUPPLIES	2,672.70
CASH-WA	FOOD/SUPPLIES	1,589.20
CASH-WA	FOOD/SUPPLIES	2,614.05
CASH-WA	FOOD	1,601.47
CASH-WA	FOOD/SUPPLIES	1,803.44
CASH-WA	FOOD/SUPPLIES	2,451.39
CASH-WA	FOOD/SUPPLIES	1,532.37
CASH-WA	FOOD CREDIT	(33.80)
CASH-WA	FOOD CREDIT	(10.68)
CASH-WA	FOOD CREDIT	(116.00)
CASH-WA	FOOD CREDIT	(33.80)
CASH-WA	FOOD CREDIT	(93.64)
CASH-WA	FOOD CREDIT	(61.83)
CASH-WA	FOOD CREDIT	(20.61)
CASH-WA	FOOD CREDIT	(18.95)
CASH-WA	FOOD CREDIT	(415.48)
CASH-WA	FOOD CREDIT	(61.86)
CASH-WA	EQUIPMENT	659.00
	VENDOR TOTAL	<u>51,960.52</u>
CASH	PETTY CASH	32.94
	VENDOR TOTAL	<u>32.94</u>
CBH	FUEL	1,414.44
CBH	FUEL	854.03
	VENDOR TOTAL	<u>2,268.47</u>
CENTRAL COMM CTR	RENTAL FEES	4,110.00
	VENDOR TOTAL	<u>4,110.00</u>
CENTURY BUSINESS	COPIES	298.97
	VENDOR TOTAL	<u>298.97</u>
CENTURYLINK	UTILITIES	59.13
	VENDOR TOTAL	<u>59.13</u>
CHILD & ADULT NUTRITION	FOOD	1,297.00
	VENDOR TOTAL	<u>1,297.00</u>
CITY OF SUMMERSET	UTILITIES	223.85
CITY OF SUMMERSET	SRO	2,131.08
	VENDOR TOTAL	<u>2,354.93</u>
CLASS SOLVER	SUBSCRIPTION	832.50
	VENDOR TOTAL	<u>832.50</u>
CLUBHOUSE HOTEL & SUITES	LODGING	159.68
	VENDOR TOTAL	<u>159.68</u>
COCA-COLA	CONCESSION SUPPLIES	1,927.50
COCA-COLA	CONCESSION SUPPLIES	945.50

COCA-COLA	CONCESSIONS SUPPLIES	1,842.00
COCA-COLA	CONCESSION SUPPLIES	615.00
	VENDOR TOTAL	<u>5,330.00</u>
COLLEGE BOARD	REGISTRATION	164.00
	VENDOR TOTAL	<u>164.00</u>
COMFORT INN	LODGING	150.00
	VENDOR TOTAL	<u>150.00</u>
COMMERCIAL DOOR	SUPPLIES	325.00
COMMERCIAL DOOR	SUPPLIES	99.00
COMMERCIAL DOOR	SUPPLIES	272.40
	VENDOR TOTAL	<u>696.40</u>
COMMTECH	911 SERVICE	104.46
COMMTECH	EQUIPMENT	745.40
	VENDOR TOTAL	<u>849.86</u>
COMPUTER VILLAGE	COMPUTER REPAIRS	3.00
COMPUTER VILLAGE	COMPUTER REPAIRS	130.00
COMPUTER VILLAGE	COMPUTER REPAIRS	387.00
COMPUTER VILLAGE	COMPUTER REPAIRS	1.50
COMPUTER VILLAGE	COMPUTER REPAIRS	387.00
COMPUTER VILLAGE	COMPUTER REPAIRS	130.00
COMPUTER VILLAGE	COMPUTER REPAIRS	248.00
COMPUTER VILLAGE	COMPUTER REPAIRS	3.00
COMPUTER VILLAGE	COMPUTER REPAIRS	130.00
COMPUTER VILLAGE	COMPUTER REPAIRS	387.00
COMPUTER VILLAGE	COMPUTER REPAIRS	3.00
COMPUTER VILLAGE	COMPUTER REPAIRS	130.00
COMPUTER VILLAGE	COMPUTER REPAIRS	133.00
COMPUTER VILLAGE	COMPUTER REPAIRS	133.00
COMPUTER VILLAGE	COMPUTER REPAIRS	130.00
COMPUTER VILLAGE	COMPUTER REPAIRS	130.00
	VENDOR TOTAL	<u>2,465.50</u>
CUNY, SALLIE	LUNCH REFUND	54.70
	VENDOR TOTAL	<u>54.70</u>
D&R SERVICE	REPAIRS	744.58
	VENDOR TOTAL	<u>744.58</u>
DAKOTA BUS	ACTIVITIES BUS	2,877.50
DAKOTA BUS	ACTIVITIES BUS	1,690.00
	VENDOR TOTAL	<u>4,567.50</u>
DAKOTA EQUIPMENT	SUPPLIES	265.00
	VENDOR TOTAL	<u>265.00</u>
DSG	EQUIPMENT	204.27
DSG	EQUIPMENT	(204.27)
DSG	EQUIPMENT	108.32
	VENDOR TOTAL	<u>108.32</u>

DAYS INN	LODGING	627.42
DAYS INN	LODGING	80.00
DAYS INN	LODGING	80.00
DAYS INN	LODGING	78.00
DAYS INN	LODGING	78.00
DAYS INN	LODGING	80.00
VENDOR TOTAL		<u>1,263.42</u>

DELTA DENTAL	INSURANCE	16,317.16
VENDOR TOTAL		<u>16,317.16</u>

DOLLAR GENERAL	SUPPLIES	28.22
DOLLAR GENERAL	SUPPLIES	20.24
VENDOR TOTAL		<u>48.46</u>

EAST SIDE DAIRY	MILK	170.96
EAST SIDE DAIRY	MILK	183.92
EAST SIDE DAIRY	MILK	498.68
EAST SIDE DAIRY	MILK	158.00
EAST SIDE DAIRY	MILK	197.19
EAST SIDE DAIRY	MILK	302.42
EAST SIDE DAIRY	MILK	210.46
EAST SIDE DAIRY	MILK	183.77
EAST SIDE DAIRY	MILK	302.11
EAST SIDE DAIRY	MILK	459.96
EAST SIDE DAIRY	MILK	420.46
EAST SIDE DAIRY	MILK	131.46
EAST SIDE DAIRY	MILK	210.15
EAST SIDE DAIRY	MILK	368.77
EAST SIDE DAIRY	MILK	157.69
EAST SIDE DAIRY	MILK	131.31
EAST SIDE DAIRY	MILK	223.27
EAST SIDE DAIRY	MILK	314.76
EAST SIDE DAIRY	MILK	223.27
EAST SIDE DAIRY	MILK	368.31
EAST SIDE DAIRY	MILK	144.58
EAST SIDE DAIRY	MILK	288.84
EAST SIDE DAIRY	MILK	276.35
EAST SIDE DAIRY	MILK	157.69
EAST SIDE DAIRY	MILK	170.96
EAST SIDE DAIRY	MILK	157.69
EAST SIDE DAIRY	MILK	367.84
EAST SIDE DAIRY	MILK	131.31
EAST SIDE DAIRY	MILK	327.88
EAST SIDE DAIRY	MILK	157.69
EAST SIDE DAIRY	MILK	210.15
EAST SIDE DAIRY	MILK	289.15
EAST SIDE DAIRY	MILK	157.69
EAST SIDE DAIRY	MILK	157.69
EAST SIDE DAIRY	MILK	315.38

EAST SIDE DAIRY	MILK	367.84
EAST SIDE DAIRY	MILK	184.23
EAST SIDE DAIRY	MILK	131.15
EAST SIDE DAIRY	MILK	157.57
EAST SIDE DAIRY	MILK	196.88
EAST SIDE DAIRY	MILK	262.64
EAST SIDE DAIRY	MILK	157.57
EAST SIDE DAIRY	MILK	170.73
EAST SIDE DAIRY	MILK	275.66
EAST SIDE DAIRY	MILK	393.93
EAST SIDE DAIRY	MILK	183.82
EAST SIDE DAIRY	MILK	446.39
EAST SIDE DAIRY	MILK	183.92
EAST SIDE DAIRY	MILK	144.73
EAST SIDE DAIRY	MILK	92.27
EAST SIDE DAIRY	MILK	118.19
EAST SIDE DAIRY	MILK	105.23
EAST SIDE DAIRY	MILK	118.35
EAST SIDE DAIRY	MILK	131.32
	VENDOR TOTAL	<u>12,350.23</u>
EBAY	SUPPLIES	87.47
	VENDOR TOTAL	<u>87.47</u>
EMC	INSURANCE	2,544.42
	VENDOR TOTAL	<u>2,544.42</u>
ENNING PROPANE	UTILITIES	753.75
ENNING PROPANE	UTILITIES	1,042.75
ENNING PROPANE	UTILITIES	688.00
ENNING PROPANE	UTILITIES	752.50
	VENDOR TOTAL	<u>3,237.00</u>
EPCO	SUPPLIES	492.96
	VENDOR TOTAL	<u>492.96</u>
FAITH INDEPENDENT	PUBLISHING	177.58
FAITH INDEPENDENT	PUBLISHING	141.18
	VENDOR TOTAL	<u>318.76</u>
FITZGERALD, APRIL	LUNCH REFUND	42.85
	VENDOR TOTAL	<u>42.85</u>
FLEET FARM	REPAIR	155.47
FLEET FARM	REPAIR	155.44
	VENDOR TOTAL	<u>310.91</u>
FORD, ALLISON	LUNCH REFUND	44.40
	VENDOR TOTAL	<u>44.40</u>
FOREMAN SALES	PASSENGER BUS	65,000.00
	VENDOR TOTAL	<u>65,000.00</u>

FOUNDATION BUILDING MATERIALS	SUPPLIES	61.73
	VENDOR TOTAL	<u>61.73</u>
GOLDEN WEST	INTERNET	31.58
GOLDEN WEST	INTERNET	47.58
GOLDEN WEST	INTERNET	39.58
GOLDEN WEST	INTERNET	31.58
GOLDEN WEST	INTERNET	33.98
GOLDEN WEST	TELEPHONE	46.38
GOLDEN WEST	TELEPHONE	150.14
GOLDEN WEST	TELEPHONE	46.38
GOLDEN WEST	TELEPHONE	48.38
GOLDEN WEST	TELEPHONE	48.38
	VENDOR TOTAL	<u>523.96</u>
GRAND ELECTRIC	UTILITIES	162.23
GRAND ELECTRIC	UTILITIES	429.16
	VENDOR TOTAL	<u>591.39</u>
HAMPTON INN	LODGING	663.00
	VENDOR TOTAL	<u>663.00</u>
HARLOW'S BUS	BUS SERVICES	156,212.77
	VENDOR TOTAL	<u>156,212.77</u>
HAUFF	SUPPLIES	120.47
HAUFF	SUPPLIES	133.48
HAUFF	SUPPLIES	133.47
	VENDOR TOTAL	<u>387.42</u>
HEGGERTY LITERACY	SUPPLIES	252.72
HEGGERTY LITERACY	SUBSCRIPTION	(445.00)
HEGGERTY LITERACY	SUBSCRIPTION	480.60
	VENDOR TOTAL	<u>288.32</u>
HERFF JONES	SUPPLIES	1,858.52
	VENDOR TOTAL	<u>1,858.52</u>
HOBY REGISTRATION	REGISTRATION	300.00
	VENDOR TOTAL	<u>300.00</u>
HOCH MUSIC	REPAIRS	435.00
	VENDOR TOTAL	<u>435.00</u>
HOME DEPOT	EQUIPMENT	258.00
HOME DEPOT	EQUIPMENT	128.45
HOME DEPOT	EQUIPMENT	(129.00)
	VENDOR TOTAL	<u>257.45</u>
HOPE KING TEACHING RESOURCES	SUPPLIES	3,095.35
	VENDOR TOTAL	<u>3,095.35</u>

HORST, DANELLE	LUNCH REFUND	13.45
HORST, DANELLE	LUNCH REFUND #2	6.40
	VENDOR TOTAL	<u>19.85</u>
HYATT	LODGING	1,680.00
	VENDOR TOTAL	<u>1,680.00</u>
INNOVATIVE OFFICE	SUPPLIES	65.66
INNOVATIVE OFFICE	SUPPLIES	68.59
	VENDOR TOTAL	<u>134.25</u>
INTERSTATE BATTERY	SUPPLIES	193.60
INTERSTATE BATTERY	SUPPLIES	592.45
INTERSTATE BATTERY	SUPPLIES	193.60
	VENDOR TOTAL	<u>979.65</u>
JEFFERSON DEBATE	REGISTRATION	317.00
	VENDOR TOTAL	<u>317.00</u>
JENSEN, GERRI	MILEAGE	254.18
	VENDOR TOTAL	<u>254.18</u>
KARR, TRAVIS	LUNCH REFUND	186.55
	VENDOR TOTAL	<u>186.55</u>
KIEFFER SANITATION	UTILITIES	801.21
KIEFFER SANITATION	UTILITIES	682.90
	VENDOR TOTAL	<u>1,484.11</u>
KNECHT	EQUIPMENT	2.00
KNECHT	SUPPLIES	367.00
	VENDOR TOTAL	<u>369.00</u>
KULLY SUPPLY	SUPPLIES	262.30
KULLY SUPPLY	SUPPLIES	191.48
	VENDOR TOTAL	<u>453.78</u>
LEGENDARY ELECTRIC	REPAIRS	968.79
	VENDOR TOTAL	<u>968.79</u>
LEWIS, LIZET	LUNCH REFUND	51.00
	VENDOR TOTAL	<u>51.00</u>
LIBERTY CHEVROLET	REPAIR	1,835.15
	VENDOR TOTAL	<u>1,835.15</u>
LIMPY, EUGENE	LUNCH REFUND	5.35
	VENDOR TOTAL	<u>5.35</u>
LOOSE ENDZ CLEANING	CLEANING CONTRACT	20,460.00
	VENDOR TOTAL	<u>20,460.00</u>
LYNNS	SUPPLIES	23.07
	VENDOR TOTAL	<u>23.07</u>

MARCO	COPIER LEASE	1,751.45
	VENDOR TOTAL	<u>1,751.45</u>
MCDIRT	SNOW REMOVAL	1,480.00
MCDIRT	SNOW REMOVAL	1,500.00
MCDIRT	SNOW REMOVAL	890.00
MCDIRT	SNOW REMOVAL	2,020.00
	VENDOR TOTAL	<u>5,890.00</u>
MCGRATH, DENISE	LUNCH REFUND	27.95
	VENDOR TOTAL	<u>27.95</u>
MCLEOD'S PRINTING	SUPPLIES	149.90
	VENDOR TOTAL	<u>149.90</u>
MEADE FOOD	SUPPLIES	24.25
MEADE FOOD	SUPPLIES	532.23
	VENDOR TOTAL	<u>556.48</u>
MEDCO	SUPPLIES	10.52
	VENDOR TOTAL	<u>10.52</u>
MENARDS	EQUIPMENT	346.28
MENARDS	SUPPLIES	6.00
	VENDOR TOTAL	<u>352.28</u>
MIDCO	INTERNET	800.39
MIDCO	TELEPHONE	83.05
MIDCO	TELEPHONE	1,121.50
MIDCO	INTERNET	1,500.39
MIDCO	TELEPHONE	106.11
MIDCO	INTERNET	800.39
MIDCO	TELEPHONE	600.39
MIDCO	TELEPHONE	500.39
MIDCO	INTERNET	600.39
MIDCO	INTERNET	500.39
MIDCO	TELEPHONE	49.13
MIDCO	TELEPHONE	105.35
MIDCO	TELEPHONE	49.13
MIDCO	TELEPHONE	49.63
MIDCO	TELEPHONE	105.35
MIDCO	TELEPHONE	421.91
	VENDOR TOTAL	<u>10,996.23</u>
MIDCONTINENT TESTING	WATER TESTING	46.00
MIDCONTINENT TESTING	WATER TESTING	49.00
	VENDOR TOTAL	<u>95.00</u>

MIRROR LAKE LODGE	LODGING	707.44
	VENDOR TOTAL	<u>707.44</u>
MDU	UTILITIES	36,575.30
MDU	UTILITITES	50,827.52
	VENDOR TOTAL	<u>87,402.82</u>
MR TIRE	SUPPLIES	40.00
	VENDOR TOTAL	<u>40.00</u>
MYERS, MISTY	LUNCH REFUND	4.85
	VENDOR TOTAL	<u>4.85</u>
NEARPOD	SUBSCRIPTION	159.00
	VENDOR TOTAL	<u>159.00</u>
NEIGER, ZADA	LUNCH REFUND	56.85
	VENDOR TOTAL	<u>56.85</u>
NEILAN, TAMMY	LUNCH REFUND	11.80
NEILAN, TAMMY	LUNCH REFUND	25.00
	VENDOR TOTAL	<u>36.80</u>
NIES KARRAS & SKJOLDAL	LEGAL SERVICES	300.00
	VENDOR TOTAL	<u>300.00</u>
NIMCO	SUPPLIES	110.40
	VENDOR TOTAL	<u>110.40</u>
NW PIPE	SUPPLIES	232.20
	VENDOR TOTAL	<u>232.20</u>
OTIS ELEVATOR	SERVICE CONTRACT	1,710.12
	VENDOR TOTAL	<u>1,710.12</u>
PAN O GOLD	BREAD	29.12
PAN O GOLD	BREAD	155.88
PAN O GOLD	BREAD	163.74
PAN O GOLD	BREAD	76.68
PAN O GOLD	BREAD	163.25
PAN O GOLD	BREAD	193.88
PAN O GOLD	BREAD	128.12
PAN O GOLD	BREAD	123.51
PAN O GOLD	BREAD	69.88
PAN O GOLD	BREAD	80.41
PAN O GOLD	BREAD	67.34
PAN O GOLD	BREAD	142.18
PAN O GOLD	BREAD	102.16
PAN O GOLD	BREAD	184.04
PAN O GOLD	BREAD	54.60
PAN O GOLD	BREAD	212.15
PAN O GOLD	BREAD	13.83
PAN O GOLD	BREAD	174.15
PAN O GOLD	BREAD	67.21

PAN O GOLD	BREAD	251.29
PAN O GOLD	BREAD	70.05
PAN O GOLD	BREAD	93.84
PAN O GOLD	BREAD	149.93
PAN O GOLD	BREAD	227.03
PAN O GOLD	BREAD	201.80
PAN O GOLD	BREAD	82.50
PAN O GOLD	BREAD	103.58

VENDOR TOTAL 3,382.15

PERFORMANCE FOODS	FOOD	1,643.54
PERFORMANCE FOODS	FOOD	1,228.91
PERFORMANCE FOODS	FOOD	2,433.97
PERFORMANCE FOODS	FOOD	1,739.68
PERFORMANCE FOODS	FOOD	788.67
PERFORMANCE FOODS	FFVP	1,665.75
PERFORMANCE FOODS	FFVP	1,332.60
PERFORMANCE FOODS	FOOD	1,763.82
PERFORMANCE FOODS	FFVP	1,374.25
PERFORMANCE FOODS	FFVP	1,099.40
PERFORMANCE FOODS	FOOD	736.96
PERFORMANCE FOODS	FOOD	955.75
PERFORMANCE FOODS	FOOD CREDIT	(91.60)
PERFORMANCE FOODS	FOOD	341.34
PERFORMANCE FOODS	FFVP	941.75
PERFORMANCE FOODS	FFVP	750.50
PERFORMANCE FOODS	FOOD	1,290.63
PERFORMANCE FOODS	FOOD	744.80

VENDOR TOTAL 20,740.72

PERMABOUND	SUPPLIES	896.58
PERMABOUND	SUPPLIES	1,339.62
PERMABOUND	SUPPLIES	683.52
PERMABOUND	SUPPLIES	1,570.78
PERMABOUND	SUPPLIES	1,903.73
PERMABOUND	SUPPLIES	35.39
PERMABOUND	SUPPLIES	475.13

VENDOR TOTAL 6,904.75

PITNEY BOWES	POSTAGE	841.20
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VENDOR TOTAL 841.20

POWELL, JO ANN	TITLE NIGHT BOOKS	441.00
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VENDOR TOTAL 441.00

PROCOMPUTING	EQUIPMENT	114.00
PROCOMPUTING	EQUIPMENT	134.00

VENDOR TOTAL 248.00

QUILL	SUPPLIES	538.00
QUILL	SUPPLIES	23.04
QUILL	SUPPLIES	134.45
QUILL	SUPPLIES	23.04
QUILL	SUPPLIES	86.84

QUILL	SUPPLIES	301.99
QUILL	SUPPLIES	36.50
	VENDOR TOTAL	<u>1,143.86</u>
RDO	SUPPLIES	104.08
	VENDOR TOTAL	<u>104.08</u>
REFUSE	UTILITIES	719.99
	VENDOR TOTAL	<u>719.99</u>
REHBERG, MEGAN	MILEAGE	318.04
REHBERG, MEGAN	MILEAGE	152.49
	VENDOR TOTAL	<u>470.53</u>
RICHTER'S	REPAIRS	105.96
RICHTER'S	REPAIRS	105.96
RICHTER'S	REPAIRS	105.96
RICHTER'S	REPAIRS	124.12
RICHTER'S	REPAIRS	119.79
	VENDOR TOTAL	<u>561.79</u>
RICOH	COPIER LEASE	1,366.26
RICOH	COPIES	2,417.27
	VENDOR TOTAL	<u>2,417.27</u>
RIVERSIDE	EQUIPMENT	159.00
RIVERSIDE	EQUIPMENT	649.11
	VENDOR TOTAL	<u>808.11</u>
ROCKINGTREE LANDSCAPES	SNOW REMOVAL	1,147.50
ROCKINGTREE LANDSCAPES	SNOW REMOVAL	1,673.75
ROCKINGTREE LANDSCAPES	SNOW REMOVAL	732.50
ROCKINGTREE LANDSCAPES	SNOW REMOVAL	2,237.50
	VENDOR TOTAL	<u>5,791.25</u>
ROYER, CARIN	LUNCH REFUND	29.20
	VENDOR TOTAL	<u>29.20</u>
RUNNINGS	SUPPLIES	14.99
RUNNINGS	SUPPLIES	59.99
RUNNINGS	SUPPLIES	11.99
RUNNINGS	SUPPLIES	47.99
	VENDOR TOTAL	<u>134.96</u>
SAM'S	CONCESSION SUPPLIES	354.71
SAM'S	SUPPLIES	148.47
SAM'S	FOOD	74.78
SAM'S	FOOD/SUPPLIES	253.50
	VENDOR TOTAL	<u>831.46</u>
SAND CREEK PRINTING	STUDENT FOLDERS	145.95
	VENDOR TOTAL	<u>145.95</u>

SASD	REGISTRATION	88.00
SASD	REGISTRATION	44.00
SASD	REGISTRATION	44.00
	VENDOR TOTAL	<u>176.00</u>
SCHOOL SPECIALTY	SUPPLIES	160.34
	VENDOR TOTAL	<u>160.34</u>
SCULL	DRAW 8 PVE ADDITION	196,396.55
	VENDOR TOTAL	<u>196,396.55</u>
SDAAE	PERKINS REGISTRATION	65.00
	VENDOR TOTAL	<u>65.00</u>
SD HUMAN	TUITION	128.37
SD HUMAN	TUITION	61.39
SD HUMAN	TUITION	6,496.34
SD HUMAN	TUITION	6,496.34
SD HUMAN	TUITION	530.22
	VENDOR TOTAL	<u>13,712.66</u>
SDMEA	REGISTRATIONS	345.00
	VENDOR TOTAL	<u>345.00</u>
SERVALL	MOPS	73.12
SERVALL	APRONS	87.67
SERVALL	APRONS	19.51
SERVALL	MOPS	75.92
SERVALL	MOPS	72.60
SERVALL	APRONS	47.36
SERVALL	MOPS	73.12
SERVALL	APRONS	35.32
SERVALL	MATS	606.13
SERVALL	SHOP TOWELS	18.66
SERVALL	APRONS	19.51
SERVALL	MOPS	36.82
SERVALL	MOPS	73.12
SERVALL	APRONS	98.44
SERVALL	MATS	239.40
SERVALL	APRONS	32.42
SERVALL	APRONS	62.69
SERVALL	MOPS	86.00
SERVALL	APRONS	22.01
SERVALL	MOPS	75.92
SERVALL	APRONS	82.92
SERVALL	MOPS	104.39
SERVALL	MOPS	73.12
SERVALL	APRONS	32.01
SERVALL	APRONS	32.42
SERVALL	MATS	612.18
SERVALL	SHOP TOWELS	18.66
SERVALL	APRONS	19.51
SERVALL	MOPS	36.82
SERVALL	MOPS	73.12

SERVALL	APRONS	75.66
SERVALL	MATS	239.40
SERVALL	APRONS	32.42
SERVALL	APRONS	84.85
SERVALL	MOPS	131.83
SERVALL	APRONS	19.51
SERVALL	MOPS	75.92
SERVALL	MOPS	3.49
SERVALL	APRONS	47.36
SERVALL	MOPS	73.12
SERVALL	APRONS	37.41
SERVALL	APRONS	32.42
SERVALL	MATS	629.35
SERVALL	SHOP TOWELS	19.07
SERVALL	APRONS	23.66
SERVALL	MOPS	36.82
	VENDOR TOTAL	<u>4,503.18</u>
SKALSKY, JOEL	LUNCH REFUND	16.20
	VENDOR TOTAL	<u>16.20</u>
SNA	MEMBERSHIP	51.00
	VENDOR TOTAL	<u>51.00</u>
SNYDER, HOLLY	LUNCH REFUND	38.25
	VENDOR TOTAL	<u>38.25</u>
SS TECH ASSOC	REGISTRATION	200.00
	VENDOR TOTAL	<u>200.00</u>
SPEEDY LUBE	REPAIRS	92.49
SPEEDY LUBE	REPAIRS	55.49
	VENDOR TOTAL	<u>147.98</u>
SPRING TRENCH	SNOW REMOVAL	1,020.41
	VENDOR TOTAL	<u>1,020.41</u>
STURGIS ACE	SUPPLIES	22.58
STURGIS ACE	SUPPLIES	58.97
STURGIS ACE	SUPPLIES	33.98
STURGIS ACE	SUPPLIES	7.99
STURGIS ACE	SUPPLIES	23.57
STURGIS ACE	SUPPLIES	6.59
STURGIS ACE	SUPPLIES	100.48
STURGIS ACE	SUPPLIES	47.98
STURGIS ACE	SUPPLIES	29.99
STURGIS ACE	SUPPLIES	14.99
STURGIS ACE	SUPPLIES	50.97
STURGIS ACE	SUPPLIES	30.74
STURGIS ACE	SUPPLIES	6.59
STURGIS ACE	SUPPLIES	10.93
STURGIS ACE	SUPPLIES	90.98
STURGIS ACE	SUPPLIES	33.98
STURGIS ACE	SUPPLIES	22.56

STURGIS ACE	SUPPLIES	47.97
STURGIS ACE	SUPPLIES	25.99
STURGIS ACE	SUPPLIES	22.99
STURGIS ACE	SUPPLIES	2.59
STURGIS ACE	SUPPLIES	0.00
STURGIS ACE	SUPPLIES	4.17
STURGIS ACE	SUPPLIES	6.59
STURGIS ACE	SUPPLIES	19.98
STURGIS ACE	SUPPLIES	13.65
STURGIS ACE	EQUIPMENT	36.56
STURGIS ACE	SUPPLIES	19.98
STURGIS ACE	SUPPLIES	22.99
STURGIS ACE	SUPPLIES	14.94
STURGIS ACE	SUPPLIES	29.99
STURGIS ACE	SUPPLIES	147.54
STURGIS ACE	SUPPLIES	2.58
	VENDOR TOTAL	<u>1,012.38</u>
STURGIS AMBULANCE	TRAINING	160.00
	VENDOR TOTAL	<u>160.00</u>
STURGIS CHAMBER	DUES	115.00
	VENDOR TOTAL	<u>115.00</u>
STURGIS NAPA	SUPPLIES	162.86
STURGIS NAPA	EQUIPMENT	150.00
STURGIS NAPA	SUPPLIES	16.00
	VENDOR TOTAL	<u>328.86</u>
STURGIS TIRE	REPAIR	69.00
	VENDOR TOTAL	<u>69.00</u>
STURGIS WATER	UTILITIES	10.27
STURGIS WATER	UTILITIES	168.11
	VENDOR TOTAL	<u>178.38</u>
STURGIS, CITY	ALARM FEE	25.00
STURGIS, CITY	UTILITIES	321.50
STURGIS, CITY	UTILITIES	259.65
STURGIS, CITY	UTILITIES	1,296.41
STURGIS, CITY	UTILITIES	1,896.18
STURGIS, CITY	UTILITIES	2,115.02
	VENDOR TOTAL	<u>5,913.76</u>
SUMMIT FIRE	REPAIRS	787.00
SUMMIT FIRE	REPAIRS	9.00
SUMMIT FIRE	REPAIRS	1,661.00
SUMMIT FIRE	REPAIRS	30.00
SUMMIT FIRE	REPAIRS	120.00
SUMMIT FIRE	REPAIRS	77.00
SUMMIT FIRE	REPAIRS	341.00
SUMMIT FIRE	REPAIRS	178.00
	VENDOR TOTAL	<u>3,203.00</u>

SUN LIFE	INSURANCE	3,560.87
	VENDOR TOTAL	<u>3,560.87</u>
TEA AREA SCHOOL	PROFESSIONAL DEVELOP	600.00
	VENDOR TOTAL	<u>600.00</u>
TEACHERS PAY TEACHERS	SUPPLIES	123.41
	VENDOR TOTAL	<u>123.41</u>
TEM TECH	REPAIRS	392.57
	VENDOR TOTAL	<u>392.57</u>
THUNDER BASIN HS	REGISTRATION	455.00
	VENDOR TOTAL	<u>455.00</u>
TIE OFFICE	ONLINE TUITION	16,300.00
	VENDOR TOTAL	<u>16,300.00</u>
TOM'S TS	SUPPLIES	473.20
	VENDOR TOTAL	<u>473.20</u>
TURBIVILLE ELECTRIC	SUPPLIES	609.00
	VENDOR TOTAL	<u>609.00</u>
VANWAY TROPHY	SUPPLIES	814.62
	VENDOR TOTAL	<u>814.62</u>
VENTRIS LEARNING	SUPPLIES	376.25
	VENDOR TOTAL	<u>376.25</u>
VERIZON	SUPPLIES	133.49
VERIZON	SUPPLIES	46.75
	VENDOR TOTAL	<u>180.24</u>
VISIBLE DIFFERENCE CLEANING	CLEANING CONTRACT	9,501.75
	VENDOR TOTAL	<u>9,501.75</u>
WALMART	SUPPLIES	46.84
WALMART	SUPPLIES	122.77
WALMART	SUPPLIES	156.77
	VENDOR TOTAL	<u>326.38</u>
WELLMARK	INSURANCE	219,858.00
WELLMARK	FEES	4,218.00
	VENDOR TOTAL	<u>224,076.00</u>
WERLINGER AUTO BODY	REPAIRS	2,993.34
	VENDOR TOTAL	<u>2,993.34</u>
WR ELECTRIC	UTILITIES	810.36
WR ELECTRIC	UTILITIES	171.90
WR ELECTRIC	UTILITIES	551.92

WR ELECTRIC	UTILITIES	40.10
WR ELECTRIC	UTILITIES	61.36
	VENDOR TOTAL	<u>1,635.64</u>
WESTERN STATES FIRE	SERVICES	1,205.00
	VENDOR TOTAL	<u>1,205.00</u>
WEX	FUEL	672.56
	VENDOR TOTAL	<u>672.56</u>
WHITEWOOD WATER	UTILITIES	66.00
	VENDOR TOTAL	<u>66.00</u>
WILCOX, TROY	OFFICIAL	25.00
	VENDOR TOTAL	<u>25.00</u>
WORTHINGTON DIRECT	SUPPLIES	509.85
	VENDOR TOTAL	<u>509.85</u>
ZOOM	SUPPLIES	202.35
	VENDOR TOTAL	<u>202.35</u>

GENERAL FUND	\$ 767,514.22
CAPITAL OUTLAY	\$ 192,377.30
SPECIAL EDUCATION	\$ 86,908.88
FUND 41-PVE ADDITION	\$ 196,396.55
FOOD SERVICE	\$ 96,935.78
ENTERPRISE	<u>\$ 7,727.61</u>
TOTAL EXPENDITURES	\$ 1,347,860.34

MEADE SCHOOL DISTRICT NO. 46-1

Financial Statements

June 30, 2022



Meade School District No. 46-1
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June 30, 2022

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June 30, 2022**

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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, 2022, 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, 2022, 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 after the date the financial statements are available to be issued.

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 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, 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 January 31, 2023 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
January 31, 2023

BASIC FINANCIAL STATEMENTS

Meade School District No. 46-1
Statement of Net Position
June 30, 2022

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 16,319,233	\$ 981,694	\$ 17,300,927
Taxes Receivable - Current	7,768,933	-	7,768,933
Taxes Receivable - Delinquent	66,133	-	66,133
Accounts Receivable	-	420	420
Due from Other Governments	909,090	14,433	923,523
Inventories	46,953	44,001	90,954
	<u>25,110,342</u>	<u>1,040,548</u>	<u>26,150,890</u>
Capital Assets:			
Land	2,974,059	-	2,974,059
Buildings	64,553,968	-	64,553,968
Improvements	2,335,338	-	2,335,338
Equipment	2,578,264	1,241,611	3,819,875
Right of Use Assets - Leased Equipment	138,903	-	138,903
Construction in Progress	356,711	-	356,711
Less: Accumulated Depreciation	<u>(25,224,460)</u>	<u>(849,097)</u>	<u>(26,073,557)</u>
Total Capital Assets, Net of Depreciation	<u>47,712,783</u>	<u>392,514</u>	<u>48,105,297</u>
Restricted Assets:			
Net Pension Assets	4,971,572	217,539	5,189,111
Cash Restricted for Debt Service	<u>4,041,132</u>	<u>-</u>	<u>4,041,132</u>
Total Restricted Assets	<u>9,012,704</u>	<u>217,539</u>	<u>9,230,243</u>
TOTAL ASSETS	<u>81,835,829</u>	<u>1,650,601</u>	<u>83,486,430</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension-related Deferred Outflows	<u>6,800,428</u>	<u>297,562</u>	<u>7,097,990</u>
LIABILITIES			
Accounts Payable	88,675	914	89,589
Contracts Payable	1,844,976	-	1,844,976
Payroll Liabilities	447,541	64,599	512,140
Unearned Revenue	-	87,726	87,726
Accrued Interest	280,541	-	280,541
Long-term Liabilities:			
Due Within One Year	1,796,765	9,962	1,806,727
Due in More than One Year	<u>26,095,687</u>	<u>9,346</u>	<u>26,105,033</u>
TOTAL LIABILITIES	<u>30,554,185</u>	<u>172,547</u>	<u>30,726,732</u>

The accompanying notes are an integral part of this statement.

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Future Periods	8,641,629	-	8,641,629
Pension-related Deferred Inflows	<u>9,625,849</u>	<u>421,192</u>	<u>10,047,041</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>18,267,478</u>	<u>421,192</u>	<u>18,688,670</u>
NET POSITION			
Net Investment in Capital Assets	20,130,890	392,514	20,523,404
Restricted:			
Capital Outlay	6,798,569	-	6,798,569
Special Education	967,217	-	967,217
Debt Service	4,041,132	-	4,041,132
Proportionate Share of Net Pension	2,146,151	93,909	2,240,060
Unrestricted	<u>5,730,635</u>	<u>868,001</u>	<u>6,598,636</u>
TOTAL NET POSITION	<u>\$ 39,814,594</u>	<u>\$ 1,354,424</u>	<u>\$ 41,169,018</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, 2022

Functions/Programs	Expenses	Charges for Services
GOVERNMENTAL ACTIVITIES		
Instruction	\$ 14,745,110	\$ -
Support Services	12,414,421	113,678
Nonprogrammed Charges	153	-
Cocurricular Activities	1,000,528	67,817
Interest on Long-term Debt *	856,628	-
Total Governmental Activities	<u>29,016,840</u>	<u>181,495</u>
BUSINESS-TYPE ACTIVITIES		
Food Service	1,732,968	55,096
Concessions	234,487	212,381
Total Business-type Activities	<u>1,967,455</u>	<u>267,477</u>
Total Primary Government	<u>\$ 30,984,295</u>	<u>\$ 448,972</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.

Program Revenues		Net (Expense) Revenue and Changes in Net Position		
Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
		Governmental Activities	Business-type Activities	Total
\$ 2,159,676	\$ -	\$ (12,585,434)	\$ -	\$ (12,585,434)
262,041	822,808	(11,215,894)	-	(11,215,894)
-	-	(153)	-	(153)
-	-	(932,711)	-	(932,711)
-	-	(856,628)	-	(856,628)
<u>2,421,717</u>	<u>822,808</u>	<u>(25,590,820)</u>	<u>-</u>	<u>(25,590,820)</u>
1,946,373	-	-	268,501	268,501
4,085	-	-	(18,021)	(18,021)
<u>1,950,458</u>	<u>-</u>	<u>-</u>	<u>250,480</u>	<u>250,480</u>
<u>\$ 4,372,175</u>	<u>\$ 822,808</u>	<u>(25,590,820)</u>	<u>250,480</u>	<u>(25,340,340)</u>
GENERAL REVENUES				
Taxes:				
Property Taxes		17,117,745	-	17,117,745
Gross Receipts Taxes		211,606	-	211,606
Revenue from State Sources:				
State Aid		11,839,156	-	11,839,156
Other		16,505	-	16,505
Revenue from Federal Sources		84,593	-	84,593
Revenue from Intermediate Sources		446,573	-	446,573
Unrestricted Investment Earnings		10,832	118	10,950
Other General Revenues		216,990	-	216,990
Compensation for Loss of Capital Assets		8,835	3,678	12,513
Interest Rebate		258,576	-	258,576
Transfers		(46,359)	46,359	-
Total General Revenues		<u>30,165,052</u>	<u>50,155</u>	<u>30,215,207</u>
CHANGE IN NET POSITION		<u>4,574,232</u>	<u>300,635</u>	<u>4,874,867</u>
NET POSITION - BEGINNING		<u>35,240,362</u>	<u>1,053,789</u>	<u>36,294,151</u>
NET POSITION - ENDING		<u>\$ 39,814,594</u>	<u>\$ 1,354,424</u>	<u>\$ 41,169,018</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Balance Sheet - Governmental Funds
June 30, 2022

	<u>General Fund</u>	<u>Capital Outlay Fund</u>
ASSETS		
Cash and Cash Equivalents	\$ 7,796,196	\$ 7,170,890
Taxes Receivable, Current	3,538,789	2,709,639
Taxes Receivable, Delinquent	32,107	22,181
Due from Other Governments	557,090	176,926
Inventory of Supplies	46,953	-
Restricted Assets:		
Cash Restricted for Debt Service	-	-
	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 11,971,135</u>	<u>\$ 10,079,636</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts Payable	\$ 44,441	\$ 11,858
Contracts Payable	1,541,395	-
Payroll Liabilities	368,225	-
	<u> </u>	<u> </u>
Total Liabilities	<u>1,954,061</u>	<u>11,858</u>
Deferred Inflows of Resources:		
Property Taxes Levied for Future Periods	3,975,880	2,988,668
Property Taxes Received Outside the Period of Availability	29,501	20,013
	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	<u>4,005,381</u>	<u>3,008,681</u>
Fund Balances:		
Nonspendable:		
Inventory	46,953	-
Restricted:		
For Capital Outlay	-	7,059,097
For Special Education	-	-
For Debt Service	-	-
Unassigned	5,964,740	-
	<u> </u>	<u> </u>
Total Fund Balances	<u>6,011,693</u>	<u>7,059,097</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 11,971,135</u>	<u>\$ 10,079,636</u>

The accompanying notes are an integral part of this statement.

Special Education Fund	Debt Service Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,352,147	\$ -	\$ -	\$ 16,319,233
1,520,505	-	-	7,768,933
11,845	-	-	66,133
175,074	-	-	909,090
-	-	-	46,953
-	3,583,764	457,368	4,041,132
\$ 3,059,571	\$ 3,583,764	\$ 457,368	\$ 29,151,474
\$ 32,376	\$ -	\$ -	\$ 88,675
303,581	-	-	1,844,976
79,316	-	-	447,541
415,273	-	-	2,381,192
1,677,081	-	-	8,641,629
10,693	-	-	60,207
1,687,774	-	-	8,701,836
-	-	-	46,953
-	-	-	7,059,097
956,524	-	-	956,524
-	3,583,764	457,368	4,041,132
-	-	-	5,964,740
956,524	3,583,764	457,368	18,068,446
\$ 3,059,571	\$ 3,583,764	\$ 457,368	\$ 29,151,474

The accompanying notes are an integral part of this statement.

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**Meade School District No. 46-1
Reconciliation of the Governmental Funds Balance
Sheet to the Statement of Net Position
June 30, 2022**

Total Fund Balances - Governmental Funds	\$ 18,068,446
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.	47,712,783
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	(27,541,628)
Lease Obligations	(40,264)
Compensated Absences	(310,560)
Accrued interest payable is not recorded in the funds but is accrued in the Statement of Net Position.	(280,541)
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	60,207
Net pension asset reported in the governmental activities is not an available financial resource and, therefore, is not reported in the funds.	4,971,572
Pension-related deferred outflows are components of pension liability (asset), and changes are not reported in the funds.	6,800,428
Pension-related deferred inflows are components of pension liability (asset), and changes are not reported in the funds.	<u>(9,625,849)</u>
Net Position - Governmental Activities	<u>\$ 39,814,594</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, 2022

	<u>General Fund</u>	<u>Capital Outlay Fund</u>
REVENUES		
Revenue from Local Sources:		
Taxes:		
Ad Valorem Taxes	\$ 7,816,729	\$ 5,976,291
Prior Year Ad Valorem	16,462	11,181
Gross Receipts Taxes	211,606	-
Penalties and Interest on Taxes	22,022	9,812
Earnings on Deposits	4,133	2,943
Cocurricular Activities:		
Admissions	55,687	-
Other	12,130	-
Other Revenues from Local Sources:		
Rentals	29,347	-
Contributions	69,927	32,136
Medicaid Fees	46,518	-
Other	89,416	25,649
Total Revenue from Local Sources	<u>8,373,977</u>	<u>6,058,012</u>
Revenue from Intermediate Sources:		
County Sources:		
County Apportionment	446,573	-
Revenue from State Sources:		
Grants-in-aid:		
Unrestricted Grants-in-aid	11,378,876	-
Restricted Grants-in-aid	16,355	-
Total Revenue from State Sources	<u>11,395,231</u>	<u>-</u>
Revenue from Federal Sources:		
Grants-in-aid:		
Unrestricted Grants-in-aid Received from Federal Government Through State	709,061	-
Unrestricted Grants-in-aid Received from Federal Government Through an Intermediate Source	38,517	-
Restricted Grants-in-aid Received from Federal Government Through State	943,788	933,356
Total Revenue from Federal Sources	<u>1,691,366</u>	<u>933,356</u>
TOTAL REVENUES	<u>21,907,147</u>	<u>6,991,368</u>

The accompanying notes are an integral part of this statement.

Special Education Fund	Debt Service Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
\$ 3,246,335	\$ -	\$ -	\$ 17,039,355
6,348	-	-	33,991
-	-	-	211,606
5,218	-	-	37,052
76	2,920	760	10,832
-	-	-	55,687
-	-	-	12,130
-	-	-	29,347
1,931	-	-	103,994
37,813	-	-	84,331
8,546	-	-	123,611
<u>3,306,267</u>	<u>2,920</u>	<u>760</u>	<u>17,741,936</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>446,573</u>
460,280	-	-	11,839,156
150	-	-	16,505
<u>460,430</u>	<u>-</u>	<u>-</u>	<u>11,855,661</u>
-	-	-	709,061
-	-	-	38,517
<u>693,781</u>	<u>-</u>	<u>-</u>	<u>2,570,925</u>
<u>693,781</u>	<u>-</u>	<u>-</u>	<u>3,318,503</u>
<u>4,460,478</u>	<u>2,920</u>	<u>760</u>	<u>33,362,673</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, 2022

	General Fund	Capital Outlay Fund
EXPENDITURES		
Instructional Services:		
Regular Programs:		
Elementary	5,216,719	129,806
Middle School	3,449,816	149,319
High School	2,815,766	156,689
Other Regular Programs	32,114	-
Special Programs:		
Gifted and Talented	63,717	-
Programs for Special Education	-	-
Educationally Deprived	526,429	-
Total Instructional Services	12,104,561	435,814
Support Services:		
Pupils:		
Attendance and Social Work	69,430	-
Guidance	652,226	-
Health Service	243,937	-
Psychological	-	-
Speech	-	-
Student Therapy	-	-
Instructional Staff:		
Improvement of Instruction	165,550	-
Educational Media	516,747	174,761
General Administration:		
Board of Education	420,135	-
Executive Administration	268,957	-
School Administration:		
Office of Principal	1,338,840	5,852
Other	137,607	-
Business:		
Fiscal Services	325,037	8,224
Facilities Acquisition and Construction	-	816,392
Operation and Maintenance of Plant	2,906,438	413,338
Pupil Transportation	1,071,314	165,000
Other	144,974	87,266
Special Education:		
Administration Costs	-	2,099
Transportation Costs	-	-
Other	-	-
Total Support Services	8,261,192	1,672,932

The accompanying notes are an integral part of this statement.

Special Education Fund	Debt Service Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
-	-	-	5,346,525
-	-	-	3,599,135
-	-	-	2,972,455
-	-	-	32,114
-	-	-	63,717
3,100,852	-	-	3,100,852
-	-	-	526,429
<u>3,100,852</u>	<u>-</u>	<u>-</u>	<u>15,641,227</u>
-	-	-	69,430
-	-	-	652,226
-	-	-	243,937
274,158	-	-	274,158
481,818	-	-	481,818
228,878	-	-	228,878
8,615	-	-	174,165
-	-	-	691,508
-	-	-	420,135
-	-	-	268,957
-	-	-	1,344,692
-	-	-	137,607
-	-	-	333,261
-	-	-	816,392
-	-	-	3,319,776
-	-	-	1,236,314
-	-	-	232,240
322,245	-	-	324,344
19,520	-	-	19,520
183	-	-	183
<u>1,335,417</u>	<u>-</u>	<u>-</u>	<u>11,269,541</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, 2022

	<u>General Fund</u>	<u>Capital Outlay Fund</u>
Nonprogrammed Charges:		
Payments to State - Unemployment	153	-
Early Retirement Payments	341,077	-
Total Nonprogrammed Charges	<u>341,230</u>	<u>-</u>
Debt Services	<u>-</u>	<u>2,464,950</u>
Cocurricular Activities:		
Male Activities	186,086	37,334
Female Activities	117,012	-
Transportation	158,566	-
Combined Activities	526,016	-
Total Cocurricular Activities	<u>987,680</u>	<u>37,334</u>
Capital Outlay	<u>24,362</u>	<u>1,771,162</u>
TOTAL EXPENDITURES	<u>21,719,025</u>	<u>6,382,192</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>188,122</u>	<u>609,176</u>
OTHER FINANCING SOURCES		
Transfers In	-	-
Transfers Out	-	(788,433)
Sale of Surplus Property	8,273	25,692
Interest Rebate	<u>-</u>	<u>258,576</u>
TOTAL OTHER FINANCING SOURCES	<u>8,273</u>	<u>(504,165)</u>
NET CHANGE IN FUND BALANCES	196,395	105,011
FUND BALANCE - BEGINNING	<u>5,815,298</u>	<u>6,954,086</u>
FUND BALANCE - ENDING	<u>\$ 6,011,693</u>	<u>\$ 7,059,097</u>

The accompanying notes are an integral part of this statement.

Special Education Fund	Debt Service Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
-	-	-	153
-	-	-	341,077
-	-	-	341,230
-	283,160	-	2,748,110
-	-	-	223,420
-	-	-	117,012
-	-	-	158,566
-	-	-	526,016
-	-	-	1,025,014
-	-	162,243	1,957,767
4,436,269	283,160	162,243	32,982,889
24,209	(280,240)	(161,483)	379,784
-	586,190	202,243	788,433
-	-	-	(788,433)
-	-	-	33,965
-	-	-	258,576
-	586,190	202,243	292,541
24,209	305,950	40,760	672,325
932,315	3,277,814	416,608	17,396,121
<u>\$ 956,524</u>	<u>\$ 3,583,764</u>	<u>\$ 457,368</u>	<u>\$ 18,068,446</u>

The accompanying notes are an integral part of this statement.

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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, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ 672,325
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.	433,979
Governmental funds report proceeds from the sale of capital assets, while the Statement of Activities reports gains and losses on disposals.	(25,130)
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."	7,348
Governmental funds do not reflect the change in the direct borrowing for equipment, compensated absences, and early retirement, but the Statement of Activities reflects the change in these accruals through expenses.	655,890
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.	5,115
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.	1,491,046
Pension expenses in the Statement of Activities that do not require current financial resources are not reported as expenditures in the funds.	<u>1,331,852</u>
Change in Net Position of Governmental Activities	<u>\$ 4,609,631</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, 2022

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 863,850	\$ 117,844	\$ 981,694
Accounts Receivable, Net	-	420	420
Due From Other Governments	14,433	-	14,433
Inventory of Stores Purchased for Resale	44,001	-	44,001
Total Current Assets	<u>922,284</u>	<u>118,264</u>	<u>1,040,548</u>
Noncurrent Assets:			
Machinery and Equipment	1,241,611	-	1,241,611
Less Accumulated Depreciation	<u>(849,097)</u>	<u>-</u>	<u>(849,097)</u>
Total Noncurrent Assets	<u>392,514</u>	<u>-</u>	<u>392,514</u>
Restricted Asset:			
Net Pension Asset	<u>198,593</u>	<u>18,946</u>	<u>217,539</u>
TOTAL ASSETS	<u>1,513,391</u>	<u>137,210</u>	<u>1,650,601</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension-related Deferred Outflows	<u>271,648</u>	<u>25,914</u>	<u>297,562</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>271,648</u>	<u>25,914</u>	<u>297,562</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	914	-	914
Unearned Revenue	87,726	-	87,726
Accrued Leave Payable	9,962	-	9,962
Payroll Deductions and Employer Matching Payable	<u>54,377</u>	<u>10,222</u>	<u>64,599</u>
Total Current Liabilities	<u>152,979</u>	<u>10,222</u>	<u>163,201</u>
Noncurrent Liabilities:			
Accrued Leave Payable	<u>9,346</u>	<u>-</u>	<u>9,346</u>
TOTAL LIABILITIES	<u>162,325</u>	<u>10,222</u>	<u>172,547</u>

The accompanying notes are an integral part of this statement.

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
DEFERRED INFLOWS OF RESOURCES			
Pension-related Deferred Inflows	384,511	36,681	421,192
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>384,511</u>	<u>36,681</u>	<u>421,192</u>
NET POSITION			
Net Investment in Capital Assets	392,514	-	392,514
Restricted, Net Pension	85,730	8,179	93,909
Unrestricted	759,959	108,042	868,001
TOTAL NET POSITION	<u>\$ 1,238,203</u>	<u>\$ 116,221</u>	<u>\$ 1,354,424</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, 2022

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
OPERATING REVENUE			
Sales:			
Food and Drink	\$ 55,096	\$ 133,301	\$ 188,397
Other	-	79,080	79,080
Total Operating Revenue	<u>55,096</u>	<u>212,381</u>	<u>267,477</u>
OPERATING EXPENSES			
Salaries	634,327	40,260	674,587
Employee Benefits	137,068	13,942	151,010
Purchased Services	63,619	1,245	64,864
Supplies	159,052	64,564	223,616
Cost of Sales - Purchased Food	637,916	-	637,916
Cost of Sales - Donated Food	38,352	-	38,352
Other	-	114,476	114,476
Depreciation	62,634	-	62,634
Total Operating Expenses	<u>1,732,968</u>	<u>234,487</u>	<u>1,967,455</u>
OPERATING LOSS	<u>(1,677,872)</u>	<u>(22,106)</u>	<u>(1,699,978)</u>
NONOPERATING REVENUE			
Local Sources:			
Interest Earned	113	5	118
Other Local Revenue	-	4,085	4,085
Gain on Sale of Capital Assets	3,678	-	3,678
State Sources:			
Cash Reimbursements	4,524	-	4,524
Supply Chain Grants	58,798	-	58,798
Federal Sources:			
Cash Reimbursements	1,844,699	-	1,844,699
Donated Food	38,352	-	38,352
Total Nonoperating Revenue	<u>1,950,164</u>	<u>4,090</u>	<u>1,954,254</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	<u>272,292</u>	<u>(18,016)</u>	<u>254,276</u>

The accompanying notes are an integral part of this statement.

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
CAPITAL CONTRIBUTIONS			
Capital Contributions	46,359	-	46,359
CHANGE IN NET POSITION	318,651	(18,016)	300,635
NET POSITION - BEGINNING	919,552	134,237	1,053,789
NET POSITION - ENDING	<u>\$ 1,238,203</u>	<u>\$ 116,221</u>	<u>\$ 1,354,424</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, 2022

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
CASH FLOWS PROVIDED (USED)			
BY OPERATING ACTIVITIES			
Receipts from Customers	\$ 93,386	\$ 212,543	\$ 305,929
Payments to Suppliers	(882,143)	(65,809)	(947,952)
Payments to Employees	(809,980)	(171,373)	(981,353)
Net Cash Used by Operating Activities	<u>(1,598,737)</u>	<u>(24,639)</u>	<u>(1,623,376)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Operating Subsidies	<u>1,908,021</u>	<u>4,085</u>	<u>1,912,106</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES			
Purchases of Machinery and Equipment	(47,427)	-	(47,427)
Proceeds from Disposal of Equipment	<u>3,678</u>	<u>-</u>	<u>3,678</u>
Net Cash Used by Capital Financing Activities	<u>(43,749)</u>	<u>-</u>	<u>(43,749)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Earnings	<u>113</u>	<u>5</u>	<u>118</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	265,648	(20,549)	245,099
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>598,202</u>	<u>138,393</u>	<u>736,595</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 863,850</u>	<u>\$ 117,844</u>	<u>\$ 981,694</u>

The accompanying notes are an integral part of this statement.

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Loss	\$ (1,677,872)	\$ (22,106)	\$ (1,699,978)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	62,634	-	62,634
Cost of Sales - Donated Food	38,352	-	38,352
Net Pension Expense	(56,317)	(5,963)	(62,280)
Change in Assets and Liabilities:			
(Increase) Decrease in:			
Accounts Receivable	-	162	162
Due from Other Governments	28,597	-	28,597
Inventories	(22,470)	-	(22,470)
Accounts Payable	914	-	914
Contracts Payable	(3,093)	-	(3,093)
Unearned Revenue	9,693	-	9,693
NET CASH USED BY OPERATING ACTIVITIES	<u>\$ (1,598,737)</u>	<u>\$ (24,639)</u>	<u>\$ (1,623,376)</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES			
Value of Commodities Received	<u>\$ 38,352</u>	<u>\$ -</u>	<u>\$ 38,352</u>
Equipment Donated by Capital Outlay Fund	<u>\$ 46,359</u>	<u>\$ -</u>	<u>\$ 46,359</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, 2022

	<u>Private- Purpose Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and Cash Equivalents	\$ 26,862	\$ 272,568
TOTAL ASSETS	<u>\$ 26,862</u>	<u>\$ 272,568</u>
NET POSITION		
Restricted for Individuals and Organizations	\$ 26,862	\$ 272,568
TOTAL NET POSITION	<u>\$ 26,862</u>	<u>\$ 272,568</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, 2022

	<u>Private- Purpose Trust Funds</u>	<u>Custodial Funds</u>
ADDITIONS		
Interest	\$ 1	\$ -
Contributions and Donations	<u>-</u>	<u>394,891</u>
Total Additions	<u>1</u>	<u>394,891</u>
DEDUCTIONS		
Scholarships Awarded	1,198	-
Payments for Student and Organization Activities	<u>-</u>	<u>395,919</u>
Total Deductions	<u>1,198</u>	<u>395,919</u>
CHANGE IN NET POSITION	(1,197)	(1,028)
NET POSITION - BEGINNING	<u>28,059</u>	<u>273,596</u>
NET POSITION - ENDING	<u>\$ 26,862</u>	<u>\$ 272,568</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

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, 2022

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 is 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 in 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.

Capital Projects Funds - Capital projects 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). This is not a major fund.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 program, 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, 2022

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 fund has access to its 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, 2022

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 estimated fair 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:

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

Depreciation and amortization expense are 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, 2022

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, early retirement benefits, Capital Outlay Certificates payable, Qualified Zone Academy Bonds (QZABs), direct borrowings, 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, 2022

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, 2022 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. 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.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

K. UNEARNED REVENUE

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

L. 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.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The District uses restricted amounts first when both restricted and unrestricted fund balance is 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.

M. 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

N. 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.

O. PENSIONS

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (revenue), information about the fiduciary net position of the South Dakota Retirement System (SDRS) and additions to/deletions from SDRS' 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.

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 which exceed deposit insurance such as the FDIC and NCUA. In lieu of pledging eligible securities, a qualified public depository may furnish irrevocable standby letters of credit issued by Federal Home Loan Banks accompanied by written evidence of that bank's public debt rating which may not be less than "AA," or a qualified public depository may furnish a corporate surety bond of a corporation authorized to do business in South Dakota.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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.

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, 2022 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 - \$4,041,132 of cash in the sinking funds is restricted for debt service, 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	\$ 919,305
Other Entities	4,218
	\$ 923,523

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2022 were as follows:

	Transfers to:		
Transfers From:	Food Service Fund	Debt Service Fund	Nonmajor Governmental Funds
Capital Outlay Fund	\$ 46,359	\$ 586,190	\$ 202,243

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

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 to the Food Service Fund from the Capital Outlay Fund for the purchase of equipment.

NOTE 5 - CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2022 is as follows:

	Balance June 30, 2021	Increase	Decrease	Balance June 30, 2022
Governmental Activities:				
Non-depreciable Capital Assets:				
Land	\$ 1,974,059	\$ 1,000,000	\$ -	\$ 2,974,059
Construction in Progress	-	356,711	-	356,711
Subtotal	1,974,059	1,356,711	-	3,330,770
Depreciable/Amortizable Capital Assets:				
Buildings	64,158,378	440,590	(45,000)	64,553,968
Improvements	2,305,748	29,590	-	2,335,338
Equipment	2,478,500	130,876	(31,112)	2,578,264
Leased Equipment	-	138,903	-	138,903
Subtotal	68,942,626	739,959	(76,112)	69,606,473
Less Accumulated Depreciation for:				
Buildings	20,474,481	1,320,748	(32,181)	21,763,048
Improvements	1,518,669	102,053	-	1,620,722
Equipment	1,619,602	136,386	(18,802)	1,737,186
Less Accumulated Amortization for:				
Leased Assets	-	103,504	-	103,504
Subtotal	23,612,752	1,662,691	(50,983)	25,224,460
Net Capital Assets	\$ 47,303,933	\$ 433,979	\$ (25,129)	\$ 47,712,783
Business-type Activities:				
Depreciable Capital Assets:				
Equipment	\$ 1,149,598	\$ 93,786	\$ (1,773)	\$ 1,241,611
Less: Accumulated Depreciation	788,236	62,634	(1,773)	849,097
Net Capital Assets	\$ 361,362	\$ 31,152	\$ -	\$ 392,514

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

NOTE 5 - CHANGES IN CAPITAL ASSETS (CONTINUED)

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

Instruction	\$	31,236
Support Services		1,620,469
Cocurricular Activities		<u>10,986</u>
Total Depreciation and Amortization Expense	\$	<u>1,662,691</u>

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

Food Service	\$	<u>62,634</u>
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NOTE 6 - LONG-TERM LIABILITIES

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

	Balance June 30, 2021	Increase	Decrease	Balance June 30, 2022	Amounts Due Within 1 Year
Governmental Activities:					
General Obligation Debt:					
Capital Outlay					
Certificates	\$ 28,515,000	\$ -	\$ (1,491,046)	\$ 27,023,954	\$ 1,658,919
Related Bond Premiums	<u>554,880</u>	<u>-</u>	<u>(37,206)</u>	<u>517,674</u>	<u>-</u>
Total General Obligation Debt	<u>29,069,880</u>	<u>-</u>	<u>(1,528,252)</u>	<u>27,541,628</u>	<u>1,658,919</u>
Other Liabilities:					
Direct Borrowing for Equipment	358,115	-	(358,115)	-	-
Leases	-	40,264	-	40,264	34,326
Compensated Absences	307,522	132,673	(129,635)	310,560	103,520
Early Retirement Benefits	<u>341,077</u>	<u>-</u>	<u>(341,077)</u>	<u>-</u>	<u>-</u>
Total Other Liabilities	<u>1,006,714</u>	<u>172,937</u>	<u>(828,827)</u>	<u>350,824</u>	<u>137,846</u>
Total Governmental Activities	30,076,594	172,937	(2,357,079)	27,892,452	1,796,765
Business Type Activities:					
Other Liabilities:					
Compensated Absences	<u>22,401</u>	<u>5,921</u>	<u>(9,014)</u>	<u>19,308</u>	<u>9,962</u>
Total Long-term Liabilities	<u>\$ 30,098,995</u>	<u>\$ 178,858</u>	<u>\$ (2,366,093)</u>	<u>\$ 27,911,760</u>	<u>\$ 1,806,727</u>

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

NOTE 6 - LONG-TERM LIABILITIES (CONTINUED)

Capital outlay certificates at June 30, 2022 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.	\$ 8,000,000
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.	7,915,000
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.	3,275,000
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.	2,233,954
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	517,674
	\$ 27,541,628

The annual debt service requirements to maturity for all long-term debt outstanding as of June 30, 2022, 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	
2023	\$ 1,658,919	\$ 883,234	\$ 34,326	\$ 928	\$ 2,542,143
2024	1,683,159	853,437	3,185	180	2,536,596
2025	1,722,467	821,469	2,753	51	2,543,936
2026	2,351,843	786,720	-	-	3,138,563
2027	6,791,291	740,946	-	-	7,532,237
2028-2032	6,666,275	1,581,847	-	-	8,248,122
2033-2037	6,150,000	578,150	-	-	6,728,150
	\$ 27,023,954	\$ 6,245,803	\$ 40,264	\$ 1,159	\$ 33,269,747

The direct borrowing for equipment included a down payment of \$1,074,345 and the remainder due in annual payments of \$358,115 at 0% interest concluding in July 2021. This lease was paid by the Capital Outlay Fund.

Lease obligations include various office equipment. Payments are generally 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 generally made from the Capital Outlay fund.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

NOTE 6 - LONG-TERM LIABILITIES (CONTINUED)

Early retirement benefits were available to teachers and administrators that met certain criteria. This benefit was no longer available to staff after July 2022. Upon retirement, the employee was entitled to receive a payment that is dependent upon several criteria, one of which may include the employee's last contract salary. For the year ended June 30, 2022, the final payment of early retirement benefits was made from the General Fund in the amount of \$341,077.

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, 2022 was \$3,583,764.

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, 2022 was \$457,368.

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	\$ 6,798,569
Special Education	State Law	967,217
Debt Service	Debt Covenants	4,041,132
Proportionate Share of Net Pension Asset	State Law	<u>2,240,060</u>
Total Restricted Net Position		<u>\$ 14,046,978</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, 2022

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), a cost-sharing, multiple-employer defined benefit pension plan administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS 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 three different classes of employees, Class A general members, Class B public safety and judicial members, and Class C Cement Plant Retirement Fund members.

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

Members that were hired on/after July 1, 2017, are Generational members. Class A Generational members and Class B Generational judicial members who retire after age 67 with three years of contributory service are entitled to an unreduced annual retirement benefit. Class B Generational public safety members can retire with an unreduced annual retirement benefit after age 57 with three years of contributory service. At retirement, married Generational members may elect a single-life benefit, a 60% 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.

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.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

NOTE 9 - PENSION PLAN (CONTINUED)

All benefits except those depending on the member's accumulated contributions are annually increased by the Cost-of-living Adjustment.

Contributions

Per SDCL 3-12, contribution requirements of the active employees and the participating employers are established and may be amended by the SDRS Board. Covered employees are required by state statute to contribute the following percentages of their salary to the plan: Class A Members, 6.0% of salary; Class B Judicial Members, 9.0% of salary; and Class B Public Safety Members, 8.0% of salary. State statute also requires the employer to contribute an amount equal to the employee's contribution. The District's share of contributions to the SDRS for the fiscal years ended June 30, 2022, 2021, and 2020 were \$940,637, \$922,589, and \$880,841, 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, 2021, SDRS was 105.52% 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, 2021 and reported by the District as of June 30, 2022 was as follows:

Proportionate Share of Pension Liability	\$ 93,955,890
Less: Proportionate Share of Net Pension Restricted for Pension Benefits	<u>99,145,001</u>
Proportionate Share of Net Pension Liability (Asset)	<u>\$ (5,189,111)</u>

At June 30, 2022, the District reported a liability (asset) of (\$5,189,111) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, 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, 2021, the District's proportion was 0.67758100% which is an increase of 0.0086949% from its proportion measured as of June 30, 2020.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

NOTE 9 - PENSION PLAN (CONTINUED)

For the year ended June 30, 2022, the District recognized pension expense (reduction of pension expense) of \$(1,394,133). At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 186,304	\$ 13,606
Changes in Assumption	5,967,424	2,598,632
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	7,412,749
Changes in Proportion and Difference Between District Contributions and Proportionate Share of Contributions	3,625	22,054
District Contributions Subsequent to the Measurement Date	<u>940,637</u>	<u>-</u>
Total	<u>\$ 7,097,990</u>	<u>\$ 10,047,041</u>

\$940,637 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, 2023. 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,	
2022	\$ (968,877)
2023	(654,175)
2024	(181,292)
2025	(2,085,344)
2026	-
Thereafter	-
	<u>\$ (3,889,688)</u>

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

NOTE 9 - PENSION PLAN (CONTINUED)

Actuarial Assumptions

The total pension liability (asset) in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Graded by years of service, from 6.5% at entry to 3.0%, after 25 years of service.
Discount Rate	6.5% net of pension plan investment expense. This is composed of an average inflation rate of 2.25% and real returns of 4.25%.
Future COLAs	2.25%

Mortality rates were based on 97% of the RP-2014 Employee Mortality Table, adjusted to 2006 and projected generationally with Scale MP-2016 white-collar rates for females, and total dataset rates for males. Mortality rates for disabled members were based on the RP-2014 Disabled Retiree Mortality Table, adjusted to 2006 and projected generationally with Scape MP-2016.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period of July 1, 2011 to June 30, 2016.

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

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>
Global Equity	58.0%	4.3%
Fixed Income	30.0%	1.6%
Real Estate	10.0%	4.6%
Cash	2.0%	0.9%
Total	<u>100%</u>	

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

NOTE 9 - PENSION PLAN (CONTINUED)

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:

	1% Decrease	Current Discount Rate	1% Increase
District's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 8,402,461</u>	<u>\$ (5,189,111)</u>	<u>\$ (16,222,304)</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, 2022, the District paid \$1,043,242 for services provided by the Co-op.

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%

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

NOTE 10 - JOINT VENTURE (CONTINUED)

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, 2022, this joint venture had total assets of \$16,705,161, deferred outflows of \$7,529,320 liabilities of \$4,096,464, deferred inflows of \$10,484,614, and net position of \$9,653,403.

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, 2022, 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, 2022, the District paid \$153 for unemployment benefits. At June 30, 2022, 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.

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.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2022

NOTE 11 - RISK MANAGEMENT (CONTINUED)

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 through 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, 2022, 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.

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 - ADOPTION OF NEW STANDARD

As of July 1, 2021, the District implemented GASB Statement No. 87, *Leases*. GASB 87 affects any government entity that enters into a lease. The main difference between previous GAAP and GASB 87 is the recognition of lease assets and lease liabilities for the lessee and the recognition of a lease receivable and deferred inflow of resources for the lessor.

NOTE 14 - SUBSEQUENT EVENTS

Subsequent to year-end, the District issued \$5 million in capital outlay certificates to be used for a remodel project at the high school. The debt requires semi-annual principal and interest payments at 4.1% interest commencing in February 2023 with final payment in August of 2032. As of the date of this report, there were no construction commitments related to this debt obligation.

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

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Meade School District No. 46-1
Budgetary Comparison Schedule - General Fund - Budgetary Basis
For the Year Ended June 30, 2022

	<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	\$ 7,638,092	\$ 7,638,092	\$ 7,816,729	\$ 178,637
Prior Year Ad Valorem	95,000	95,000	16,462	(78,538)
Gross Receipts Taxes	250,000	250,000	211,606	(38,394)
Penalties and Interest on Taxes	45,000	45,000	22,022	(22,978)
Earnings on Deposits	20,000	20,000	4,133	(15,867)
Cocurricular Activities:				
Admissions	35,000	35,000	55,687	20,687
Other	17,000	17,000	12,130	(4,870)
Other Revenues from Local Sources:				
Rentals	15,000	15,000	29,347	14,347
Contributions	50,000	50,000	69,927	19,927
Medicaid Fees	43,000	43,000	46,518	3,518
Other	61,000	61,000	89,416	28,416
Total Revenue from Local Sources	<u>8,269,092</u>	<u>8,269,092</u>	<u>8,373,977</u>	<u>104,885</u>
Revenue from Intermediate Sources:				
County Sources:				
County Apportionment	<u>350,000</u>	<u>350,000</u>	<u>446,573</u>	<u>96,573</u>
Revenue from State Sources:				
Grants-in-aid:				
Unrestricted Grants-in-aid	11,219,107	11,219,107	11,378,876	159,769
Restricted Grants-in-aid	11,700	11,700	16,355	4,655
Total Revenue from State Sources	<u>11,230,807</u>	<u>11,230,807</u>	<u>11,395,231</u>	<u>164,424</u>
Revenue from Federal Sources:				
Grants-in-aid:				
Unrestricted Grants-in-aid Received from Federal Government Through State	519,467	683,667	709,061	25,394
Unrestricted Grants-in-aid Received from Federal Government Through an Intermediate Source	15,000	15,000	38,517	23,517
Restricted Grants-in-aid Received from Federal Government Through State	<u>1,016,060</u>	<u>1,063,100</u>	<u>943,788</u>	<u>(119,312)</u>
Total Revenue from Federal Sources	<u>1,550,527</u>	<u>1,761,767</u>	<u>1,691,366</u>	<u>(70,401)</u>
TOTAL REVENUES	<u>21,400,426</u>	<u>21,611,666</u>	<u>21,907,147</u>	<u>295,481</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, 2022

	<u>Budgeted Original</u>	<u>Budgeted Final</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
EXPENDITURES				
Instructional Services:				
Regular Programs:				
Elementary	5,135,503	5,201,850	5,216,719	(14,869)
Middle School	3,405,394	3,427,793	3,449,816	(22,023)
High School	2,762,123	2,797,577	2,834,528	(36,951)
Other Regular Programs	24,529	24,529	32,114	(7,585)
Special Programs:				
Gifted and Talented	63,676	63,676	63,717	(41)
Educationally Deprived	533,694	557,234	526,429	30,805
Total Instructional Services	<u>11,924,919</u>	<u>12,072,659</u>	<u>12,123,323</u>	<u>(50,664)</u>
Support Services:				
Pupils:				
Attendance and Social Work	75,194	75,194	69,430	5,764
Guidance	665,878	665,878	652,226	13,652
Health Service	234,619	234,619	243,937	(9,318)
Instructional Staff:				
Improvement of Instruction	213,493	249,993	165,550	84,443
Educational Media	622,633	622,633	516,747	105,886
General Administration:				
Board of Education	426,210	426,210	420,135	6,075
Executive Administration	264,502	264,502	268,957	(4,455)
School Administration:				
Office of Principal	1,360,328	1,360,328	1,338,840	21,488
Other	119,614	128,614	137,607	(8,993)
Business:				
Fiscal Services	329,855	329,855	325,037	4,818
Operation and Maintenance of Plant	2,921,319	2,921,319	2,912,038	9,281
Pupil Transportation	1,064,500	1,082,500	1,071,314	11,186
Other	149,689	149,689	144,974	4,715
Total Support Services	<u>8,447,834</u>	<u>8,511,334</u>	<u>8,266,792</u>	<u>244,542</u>
Payments to State - Unemployment	-	-	153	(153)
Early Retirement Payments	340,000	340,000	341,077	(1,077)
Total Nonprogrammed Charges	<u>340,000</u>	<u>340,000</u>	<u>341,230</u>	<u>(1,230)</u>

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

	<u>Budgeted Original</u>	<u>Budgeted Final</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
Cocurricular Activities:				
Male Activities	187,341	187,341	186,086	1,255
Female Activities	122,297	122,297	117,012	5,285
Transportation	124,000	124,000	158,566	(34,566)
Combined Activities	<u>499,084</u>	<u>499,084</u>	<u>526,016</u>	<u>(26,932)</u>
Total Cocurricular Activities	<u>932,722</u>	<u>932,722</u>	<u>987,680</u>	<u>(54,958)</u>
TOTAL EXPENDITURES	<u>21,645,475</u>	<u>21,856,715</u>	<u>21,719,025</u>	<u>137,690</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(245,049)</u>	<u>(245,049)</u>	<u>188,122</u>	<u>433,171</u>
OTHER FINANCING SOURCES				
Sale of Surplus Property	<u>-</u>	<u>-</u>	<u>8,273</u>	<u>8,273</u>
NET CHANGE IN FUND BALANCES	<u>(245,049)</u>	<u>(245,049)</u>	<u>196,395</u>	<u>441,444</u>
FUND BALANCE - BEGINNING	<u>5,815,298</u>	<u>5,815,298</u>	<u>5,815,298</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 5,570,249</u>	<u>\$ 5,570,249</u>	<u>\$ 6,011,693</u>	<u>\$ 441,444</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, 2022

	Budgeted Original	Budgeted Final	Actual (Budgetary Basis)	Variance Positive (Negative)
REVENUES				
Revenue from Local Sources:				
Taxes:				
Ad Valorem Taxes	\$ 5,850,000	\$ 6,915,000	\$ 5,976,291	\$ (938,709)
Prior Year Ad Valorem	45,000	45,000	11,181	(33,819)
Penalties and Interest on Taxes	10,000	10,000	9,812	(188)
Earnings on Deposits	7,500	7,500	2,943	(4,557)
Other Revenues from Local Sources	-	-	57,785	57,785
Total Revenue from Local Sources	<u>5,912,500</u>	<u>6,977,500</u>	<u>6,058,012</u>	<u>(919,488)</u>
Revenue from Federal Sources:				
Grants-in-aid:				
Restricted Grants-in-aid Received from Federal Government Through State	<u>1,190,780</u>	<u>1,267,940</u>	<u>933,356</u>	<u>(334,584)</u>
TOTAL REVENUES	<u>7,103,280</u>	<u>8,245,440</u>	<u>6,991,368</u>	<u>(1,254,072)</u>
EXPENDITURES				
Instructional Services:				
Regular Programs:				
Elementary	353,813	367,973	158,128	209,845
Middle School	218,980	218,980	149,319	69,661
High School	155,525	218,525	156,689	61,836
Total Instructional Services	<u>728,318</u>	<u>805,478</u>	<u>464,136</u>	<u>341,342</u>
Support Services:				
Instructional Staff:				
Educational Media	253,720	253,720	190,365	63,355
School Administration:				
Office of Principal	65,500	65,500	34,488	31,012
Other	1,500	1,500	-	1,500
Business:				
Fiscal Services	53,500	53,500	8,224	45,276
Facilities Acquisition and Construction	1,491,500	2,556,500	2,451,450	105,050
Operation and Maintenance of Plant	414,722	414,722	467,910	(53,188)
Transportation	165,000	165,000	165,000	-
Other	80,000	80,000	87,266	(7,266)
Special Education:				
Administration Costs	<u>1,900</u>	<u>1,900</u>	<u>2,099</u>	<u>(199)</u>
Total Support Services	<u>2,527,342</u>	<u>3,592,342</u>	<u>3,406,802</u>	<u>185,540</u>

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

	Budgeted Original	Budgeted Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Debt Services	<u>2,491,300</u>	<u>2,491,300</u>	<u>2,464,950</u>	<u>26,350</u>
Cocurricular Activities:				
Male Activities	38,125	38,125	37,334	791
Combined Activities	<u>12,000</u>	<u>12,000</u>	<u>8,970</u>	<u>3,030</u>
Total Cocurricular Activities	<u>50,125</u>	<u>50,125</u>	<u>46,304</u>	<u>3,821</u>
TOTAL EXPENDITURES	<u>5,797,085</u>	<u>6,939,245</u>	<u>6,382,192</u>	<u>557,053</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>1,306,195</u>	<u>1,306,195</u>	<u>609,176</u>	<u>(697,019)</u>
OTHER FINANCING SOURCES				
Transfers Out	(626,000)	(789,000)	(788,433)	567
Sale of Surplus Property	-	-	25,692	25,692
Interest Credit	<u>253,000</u>	<u>253,000</u>	<u>258,576</u>	<u>5,576</u>
TOTAL OTHER FINANCING SOURCES	<u>(373,000)</u>	<u>(536,000)</u>	<u>(504,165)</u>	<u>31,835</u>
NET CHANGE IN FUND BALANCES	933,195	770,195	105,011	(665,184)
FUND BALANCE - BEGINNING	<u>6,954,086</u>	<u>6,954,086</u>	<u>6,954,086</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 7,887,281</u>	<u>\$ 7,724,281</u>	<u>\$ 7,059,097</u>	<u>\$ (665,184)</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
For the Year Ended June 30, 2022

	<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	\$ 3,141,171	\$ 3,141,171	\$ 3,246,335	\$ 105,164
Prior Year Ad Valorem	35,000	35,000	6,348	(28,652)
Penalties and Interest on Taxes	8,000	8,000	5,218	(2,782)
Earnings on Deposits	400	400	76	(324)
Other Revenues from Local Sources:	<u>25,000</u>	<u>25,000</u>	<u>48,290</u>	<u>23,290</u>
Total Revenue from Local Sources	<u>3,209,571</u>	<u>3,209,571</u>	<u>3,306,267</u>	<u>96,696</u>
Revenue from State Sources:				
Grants-in-aid:				
Unrestricted Grants-in-aid	518,051	518,051	460,280	(57,771)
Restricted Grants-in-aid	<u>-</u>	<u>-</u>	<u>150</u>	<u>150</u>
Total Revenue from State Sources	<u>518,051</u>	<u>518,051</u>	<u>460,430</u>	<u>(57,621)</u>
Revenue from Federal Sources:				
Restricted Grants-in-aid Received from				
Federal Government Through State	<u>620,151</u>	<u>620,151</u>	<u>693,781</u>	<u>73,630</u>
Total Revenue from Federal Sources	<u>620,151</u>	<u>620,151</u>	<u>693,781</u>	<u>73,630</u>
TOTAL REVENUES	<u>4,347,773</u>	<u>4,347,773</u>	<u>4,460,478</u>	<u>112,705</u>

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

	<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>3,082,476</u>	<u>3,082,476</u>	<u>3,100,852</u>	<u>(18,376)</u>
Total Instructional Services	<u>3,082,476</u>	<u>3,082,476</u>	<u>3,100,852</u>	<u>(18,376)</u>
Support Services:				
Pupils:				
Psychological	205,350	205,350	274,158	(68,808)
Speech	502,930	502,930	481,818	21,112
Student Therapy	147,400	147,400	228,878	(81,478)
Instructional Staff:				
Improvement of Instruction	12,100	12,100	8,615	3,485
Special Education:				
Administration Costs	332,115	332,115	322,245	9,870
Transportation Costs	225,000	225,000	19,520	205,480
Other	-	-	183	(183)
Total Support Services	<u>1,424,895</u>	<u>1,424,895</u>	<u>1,335,417</u>	<u>89,478</u>
TOTAL EXPENDITURES	<u>4,507,371</u>	<u>4,507,371</u>	<u>4,436,269</u>	<u>71,102</u>
NET CHANGE IN FUND BALANCES	(159,598)	(159,598)	24,209	183,807
FUND BALANCE - BEGINNING	<u>932,315</u>	<u>932,315</u>	<u>932,315</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 772,717</u>	<u>\$ 772,717</u>	<u>\$ 956,524</u>	<u>\$ 183,807</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)
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. Until a full ten-year trend is compiled, the District will present information for those years for which information is available.

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
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%

*Until a full ten-year trend is compiled, the District will present information for those years for which information is available.

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, 2022

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.

See independent auditor's report.

Meade School District No. 46-1
Notes to the Required Supplementary Information
June 30, 2022

NOTE 3 - PENSION PLAN

Changes from Prior Valuation

The June 30, 2021 Actuarial Valuation reflects no changes in actuarial methods from the June 30, 2020 Actuarial Valuation. One change in actuarial assumptions and two plan provision changes are reflected and described below.

The details of the changes since the last valuation are as follows:

Benefit Provision Changes

Legislation enacted in 2021 reduced the minimum SDRA COLA from 0.5% to 0%. This change will impact the SDRS COLA only when inflation is very low or when a restricted maximum COLA of 0.5% is not affordable. The change had no impact on the current assets or liabilities of SDRS.

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% (0.5% prior to 2021) and no greater than 3.5%. However, if the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (currently 2.25%) is less than 100%, the maximum COLA payable will be limited to the increase that if assumed on a long-term basis, results in a FVFR equal to or exceeding 100%. That condition existed as of June 30, 2020 and the July 2021 SDRS COLA is equal to the baseline COLA assumption is greater than 100%. The July 2022 SDRS COLA will equal inflation, between 0% and 3.5%. For the June 30, 2020 Actuarial Valuation, the future COLAs were assumed to equal the restricted maximum COLA of 1.41%. For this June 30, 2021 Actuarial Valuation, future COLAs are assumed to equal the baseline COLA assumption of 2.25%.

The changes in the COLA assumption increased the Actuarial Accrued Liability by \$1,135 million, or 8.9% of the Actuarial Accrued Liability based on the 1.41% restricted maximum COLA.

Actuarial assumptions are reviewed in-depth periodically, with the next experience analysis anticipated before June 30, 2022. Actuarial Valuation and any recommended changes approved by the Board of Trustees are anticipated to be implemented in the June 30, 2022 Actuarial Valuation.

Actuarial Method Changes

No changes in actuarial methods were made since the prior valuation.

See independent auditor's report.

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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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 31, 2023.

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 Meade School District No. 46-1'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

January 31, 2023

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, 2022. 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, 2022.

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 considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

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

January 31, 2023

**Meade School District No. 46-1
Schedule of Findings and Questioned Costs
June 30, 2022**

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:

Assistance Listing Numbers	Name of Federal Program
AL #84.425D	CARES Elementary and Secondary School Emergency Relief Funds
AL # 84.425U	CARES Elementary and Secondary School Emergency Relief Funds

Special Education Cluster:

AL # 84.027	Special Education - Grants to States
AL # 84.173	Special Education - Preschool Grants

- 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 did not qualify 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, 2021.

Meade School District No. 46-1
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Assistance Listing Numbers	Major Program	Cluster/Program Name	Pass-through Entity, if Applicable	Pass-through ID	Amount
<u>U.S. Department of Agriculture</u>					
<i>Child Nutrition Cluster:</i>					
Non-cash Assistance:					
10 . 555	N	National School Lunch Program	SD Department of Education	2022G-SFSP46001	\$ 38,352
Cash Assistance:					
10 . 553	N	School Breakfast Program (Note 3)	SD Department of Education	2022G-CANS46001	255,360
10 . 555	N	National School Lunch Program (Note 3)	SD Department of Education	2022G-CANS46001	1,605,567
10 . 559	N	Summer Food Service Program for Children (Note 3)	SD Department of Education	2022G-SFSP46001	<u>42,570</u>
Total Child Nutrition Cluster					<u>1,941,849</u>
10 . 582	N	Fresh Fruit and Vegetable Program	SD Department of Education	2022G-FFVP46001	91,082
10 . 666	N	Schools and Roads - Grants to Counties (Note 3)	Meade County	N/A	<u>38,517</u>
Total Department of Agriculture					<u>2,071,448</u>
<u>U.S. Department of the Interior</u>					
15 . 227	N	Distributions of Receipts to State and Local Governments (Note 3)	SD Department of Education	N/A	<u>46,076</u>
Total Department of the Interior					<u>46,076</u>
<u>U.S. Department of Education</u>					
<i>Special Education Cluster:</i>					
84 . 027	Y	Special Education - Grants to States	SD Department of Education	2022G-IDEA46001	662,050
84 . 173	Y	Special Education - Preschool Grants	SD Department of Education	2022G-IDEA46001	<u>31,731</u>
Total Special Education Cluster					<u>693,781</u>
84 . 010	N	Title I Grants to Local Educational Agencies	SD Department of Education	2022G-CA46001	526,423
84 . 010	N	Title I Grants to Local Educational Agencies	SD Department of Education	2022G-100346001	66,458
84 . 424	N	Title IV Transfer - Student Support	SD Department of Education	2022G-CA46001	60,754
84 . 048	N	Student Support and Academic Enrichment Program	SD Department of Education	2022G-PERK46001	44,409
84 . 367	N	Improving Teacher Quality State Grants Title II A	SD Department of Education	S367A170039-17A	146,667
84 . 425D	Y	Cares Elementary and Secondary School Emergency Relief Funds	SD Department of Education	2021G-CRSSAE46001	941,351
84 . 425U	Y	Cares Elementary and Secondary School Emergency Relief Funds	SD Department of Education	2021G-ARP46001	<u>662,985</u>
Total Department of Education					<u>3,142,828</u>
Total Federal Financial Assistance					<u>\$ 5,260,352</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.

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OTHER INFORMATION

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**Meade School District No. 46-1
School District Officials
June 30, 2022**

BOARD MEMBERS

Joseph Urbaniak, President
JT Vig
Charlie Wheeler
Lee Spring
John Nachtigall
Darrell Vig
Holly Good
Terry Koontz
Aaron Odegaard

SUPERINTENDENT

Donald Kirkegaard

BUSINESS MANAGER

Brett Burditt

See independent auditor's report.

MEADE SCHOOL DISTRICT NO. 46-1

Communication with Those
Charged with Governance

June 30, 2022

January 31, 2023

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

We have audited the financial statements of Meade School District No. 46-1 (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated January 31, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 4, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have included our report on findings regarding significant control deficiencies over financial reporting and material noncompliance and other matters noted during our audit in the financial statements dated January 31, 2023.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

As requested, we prepared the financial statements for the District from the trial balances, schedules, and other supporting documents provided by management. The preparation of the financial statements is a threat to our independence. The statements have been reviewed in detail by management. An additional review was also performed by an experienced member of our audit team who was not involved in the audit.

Significant Risks Identified

We are responsible for communicating the significant risks identified in our audit of the financial statements of the District. This communication is intended to inform you of such matters and to assist you in fulfilling your responsibility to oversee the financial reporting process. Significant risks are identified in the regular course of an audit engagement and align with the audit areas to determine whether they are free from material misstatement. We did not identify additional issues to report to the Board.

We have identified the following significant risks:

- Improper revenue recognition
- Recording of expenses due to budget and statutory compliance pressures
- Proper treatment and recording of custodial funds
- Allowable costs and activities related to grant compliance requirements for the ESSER funding program
- Management override of internal controls
- Use of credit cards for the payment of bills
- Implementation of GASB 87 *Leases*

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. During the year ended June 30, 2022, the District adopted Government Accounting Standard Number 87: *Leases*. This new standard affects the recognition of lease assets and lease liabilities for any lease entered into by the District. There was not a significant impact on the financial statements of the District as a result of the implementation. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the proportionate net pension activity is based on audited financial statements and actuarial reports of the SD Retirement System and the System's estimate of the District's proportionate share of the annual contributions to the system. Management has allocated the pension activity to the District's functions based on the annual distribution of retirement payments among functions.

Management's estimate of the right of use asset and lease obligation related to lease agreements is based on a review of the lease agreements, evaluation of noncancelable terms, and use of the incremental borrowing rate.

We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There are no disclosures in the financial statements that are particularly sensitive.

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- An entry was proposed to adjust taxes receivable and deferred inflows based on information provided by the Counties.
- Entries were proposed to reconcile property and equipment schedules to the accounting records.
- An entry was proposed to record right to use assets and lease obligations related to the District's lease arrangements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated January 31, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditor.

This report is intended solely for the information and use of those charged with governance and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Casey Peterson, LTD

Casey Peterson, LTD

Rapid City, South Dakota



January 31, 2023

Casey Peterson, LTD
909 Saint Joseph Street, Ste 101
Rapid City, South Dakota 57701

This representation letter is provided in connection with your audit of the financial statements of Meade School District No. 46-1, which comprise the financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, 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.

Except where otherwise stated below, immaterial matters less than \$15,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of January 31, 2023:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 4, 2022, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with generally accepted accounting principles (GAAP).
2. The financial statements referred to above have been fairly presented in accordance with GAAP and include all properly classified funds, required supplementary information (with the exception of Management's Discussion and Analysis, which has been omitted), and notes to the basic financial statements.
3. We acknowledge our responsibility 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.

Meade School District
1230 Douglas St.
Sturgis, SD 57785

T: 605-347-2523
F: 605-347-0005
www.meade.k12.sd.us

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. With respect to the preparation of the financial statements and related notes, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.
6. Significant assumptions used by us in making accounting estimates are reasonable.
7. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of GAAP.
8. All events subsequent to the date of the financial statements and for which GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. There are no uncorrected misstatements and we agree with all adjustments proposed by you and they have been posted to the accounts.
10. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
11. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All net position components and fund balance classifications have been properly reported.
16. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
17. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
18. All interfund and intra-entity transactions and balances have been properly classified and reported.

19. Special items and extraordinary items have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
22. All required supplementary information is measured and presented within the prescribed guidelines.
23. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
24. With regard to pensions:
 - a. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - b. We are unable to determine the possibility of a withdrawal liability from the South Dakota Retirement System, of which we are a sponsor and are not currently contemplating withdrawing from the South Dakota Retirement System.
 - c. Increases in benefits, elimination of benefits, and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.

Information Provided

25. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
26. The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
27. All transactions have been recorded in the accounting records and are reflected in the financial statements.
28. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
29. We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
30. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.

31. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
32. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts, or other financial data significant to the audit objectives.
33. We have no knowledge of any that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
34. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
35. We have a process to track the status of audit findings and recommendations.
36. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
37. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
38. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
39. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
40. Meade School District No. 46-1 has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
41. We have disclosed to you all guarantees, whether written or oral, under which Meade School District No. 46-1 is contingently liable.
42. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
43. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
44. Meade School District No. 46-1 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

45. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
46. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
47. We agree with the findings of specialists in evaluating the South Dakota Retirement System pension liability and related accounts and activity and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an effect on the independence or objectivity of the specialists.
48. With respect to the budgetary comparison schedules, pension funding schedules, and related notes to such information accompanying the financial statements:
- We acknowledge our responsibility for the presentation of the budgetary comparison schedules, pension funding schedules, and related notes in accordance with U.S. GAAP.
 - We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with GAAP.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We have elected to omit the Management's Discussion and Analysis section, which is required supplementary information under U.S. GAAP.
 - We believe the following significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances:

Significant Assumption or Interpretation	Basis for Assumption or Interpretation
Presentation of budgeted expenses	Reported by function rather than purpose
Pension-related balances	SDRS audit and allocation reports

Single Audit

49. With respect to federal awards, we represent the following to you:
- a. We are responsible for understanding and complying with, and have complied 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* (Uniform Guidance).
 - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
 - c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
 - d. The methods of measurement or presentation have not changed from those used in the prior period.

- e. We believe the following significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances:

Significant Assumption or Interpretation	Basis for Assumption or Interpretation
Value of commodities received	Information provided by the state of SD

- f. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
- g. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
- h. We have notified you of federal awards and funding increments that were received before December 26, 2014 (if any) and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
- i. When the schedule of expenditures of federal awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
- j. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- k. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
- l. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- m. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- n. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
- o. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- p. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).

- r. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- w. The reporting package does not contain personally identifiable information.
- x. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- y. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
- z. We have reviewed, approved, and taken responsibility for accrual adjustments and an acknowledgment of the auditor's role in the preparation of the adjustments.
- aa. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

- bb. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
- cc. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- dd. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signature Brett Buntitt

Title Business Manager

Adjusting Journal Entries
June 30, 2022

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
Per client: To correct SIG grant 1003 for Sturgis Elementary, SPED receivable immaterial amount, and reclassify SPED payments			
10 140 000	DUE FROM FEDERAL GOVERNMENT	1,177.00	
22 4192 049	IDEA 611 ARP	1.00	
22 4192 049	IDEA 611 ARP	9,247.00	
10 4158 047	TITLE I- 1003 SCHOOL IMPROV.		1,177.00
22 140 000	DUE FROM GOVERNMENT		1.00
22 4175 041	SPECIAL ED - IDEA - PART B		9,247.00
Total		10,425.00	10,425.00
Adjusting Journal Entries JE # 2			
To adjust taxes receivable based on amounts confirmed by the counties			
10 1110 000	AD VALOREM TAXES	41,222.00	
10 112 000	TAXES RECEIVABLE - DELINQUENT	2,810.00	
10 1120 000	PRIOR YEAR AD VALOREM	1,568.00	
21 1110 000	AD VALOREM TAXES	20,458.00	
21 1120 000	PRIOR YEARS' AD VALOREM TAXES	2,028.00	
22 1110 000	AD VALOREM TAXES	28,767.00	
22 112 000	DELINQUENT TAXES	205.00	
22 1120 000	PRIOR YEARS' AD VALOREM TAXES	842.00	
10 551 000	Unavailable Revenue-Property Taxes		41,222.00
10 559 000	OTHER DEFERRED INFLOWS		4,378.00
21 112 000	DELINQUENT TAXES		106.00
21 551 000	Unavailable Revenue-Property Taxes		20,458.00
21 559 000	OTHER DEFERRED INFLOWS		1,922.00
22 551 000	Unavailable Revenue-Property Taxes		28,767.00
22 559 000	OTHER DEFERRED INFLOWS		1,047.00
Total		97,900.00	97,900.00
Adjusting Journal Entries JE # 14			
To remove the accumulated depreciation from disposed asset			
90 208 000	ACCUM DEPRECIATION-LOCAL	3,742.00	
90 704 005	FUND BALANCE UNDESIGNATED		3,742.00
Total		3,742.00	3,742.00
Adjusting Journal Entries JE # 16			
To removed duplication of amount debited to buildings			
90 706 000	RETAINED EARNINGS RESERVED FOR DISTRICT	449,388.00	
90 202 000	BUILDINGS.		449,388.00
Total		449,388.00	449,388.00
Adjusting Journal Entries JE # 17			
To match TB to depreciation schedule			
90 204 000	EQUIPMENT-LOCAL.	8,587.00	
90 706 000	RETAINED EARNINGS RESERVED FOR DISTRICT		8,587.00
Total		8,587.00	8,587.00

Adjusting Journal Entries JE # 23			
To record lease assets and liabilities			
00 706 117	NET INVESTMENT IN CAPITAL ASSETS	40,264.00	
90 207	Right of Use Asset - lease equipment	138,903.00	
00 207 000	Lease Payment obligation		40,264.00
90 211 000	Right of Use Amortization		103,504.00
90 704 005	FUND BALANCE UNDESIGNATED		35,399.00
Total		179,167.00	179,167.00

Change in Proportionate Share

Red #'s have to be entered by user
Blue #'s are formula based

Employer Level--Amortization of Changes in Proportionate Share and Difference Between Actual and Proportionate Share of Contributions.

Measurement Period Ending Date			Measurement Period Year											
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
(Step #4 of calculation and prior year amounts)														
Total Difference outflows (inflows)														
Ave Svc Life														
6/30/2014		-	-	-	-	-	-	-	-	-	-	-	-	-
6/30/2015	\$	5,560.53	4.44	1,252.37	1,252.37	1,252.37	1,252.37	551.05	-	-	-	-	-	-
6/30/2016	\$	11,656.49	4.38		2,661.30	2,661.30	2,661.30	2,661.30	1,011.29	-	-	-	-	-
6/30/2017		(\$114,118.09)	4.46			(25,587.02)	(25,587.02)	(25,587.02)	(25,587.02)	(11,770.01)	-	-	-	-
6/30/2018		(\$64,713.35)	4.31				(15,014.70)	(15,014.70)	(15,014.70)	(15,014.70)	(4,654.55)	-	-	-
6/30/2019		(\$53,649.97)	4.44					(12,083.33)	(12,083.33)	(12,083.33)	(12,083.33)	(5,316.65)	-	-
6/30/2020		\$6,344.70	4.34						1,461.91	1,461.91	1,461.91	1,461.91	497.06	-
6/30/2021		\$268.06	4.25							63.07	63.07	63.07	63.07	15.78

Measurement Period Ending Date			Measurement Period Year											
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total Difference Outflows Only														
Ave Svc Life														
6/30/2014		-	-	-	-	-	-	-	-	-	-	-	-	-
6/30/2015		5,560.53	4.44	1,252.37	1,252.37	1,252.37	1,252.37	551.05	-	-	-	-	-	-
6/30/2016		11,656.49	4.38		2,661.30	2,661.30	2,661.30	2,661.30	1,011.29	-	-	-	-	-
6/30/2017		-	4.46											
6/30/2018		-	4.31											
6/30/2019		-	4.44											
6/30/2020		6,344.70	4.34						1,461.91	1,461.91	1,461.91	1,461.91	497.06	-
6/30/2021		268.06	4.25							63.07	63.07	63.07	63.07	15.78
Total Expense Recognized			-	1,252.37	3,913.67	3,913.67	3,913.67	3,212.35	2,473.20	1,524.98	1,524.98	1,524.98	560.13	15.78
Deferred Outflow			-	4,308.16	12,050.98	8,137.31	4,223.64	1,011.29	4,882.79	3,625.87	2,100.89	575.91	15.78	-

Measurement Period Ending Date			Measurement Period Year											
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total Difference Inflows Only														
Ave Svc Life														
6/30/2014		-	-	-	-	-	-	-	-	-	-	-	-	-
6/30/2015		-	4.44	-	-	-	-	-	-	-	-	-	-	-
6/30/2016		-	4.38	-	-	-	-	-	-	-	-	-	-	-
6/30/2017		(114,118.09)	4.46			(25,587.02)	(25,587.02)	(25,587.02)	(25,587.02)	(11,770.01)	-	-	-	-
6/30/2018		(64,713.35)	4.31				(15,014.70)	(15,014.70)	(15,014.70)	(15,014.70)	(4,654.55)	-	-	-
6/30/2019		(53,649.97)	4.44					(12,083.33)	(12,083.33)	(12,083.33)	(12,083.33)	(5,316.65)	-	-
6/30/2020		-	4.34										-	-
6/30/2021		-	4.25										-	-
Total Expense Recognized			-	-	-	(25,587.02)	(40,601.72)	(52,685.05)	(52,685.05)	(38,868.04)	(16,737.88)	(5,316.65)	-	-
Deferred (Inflow)			-	-	-	(88,531.07)	(112,642.70)	(113,607.62)	(60,922.57)	(22,054.53)	(5,316.65)	-	-	-

Activity during fiscal year

Fiscal Year	
Begin	End
7/1/2021	6/30/2022

		LESSEE Principal & Interest			
		FYE	Principal	Interest	FYE
7/1/2021	6/30/2022	2022	52,733.00	2,760.00	2022
NOTE SCHEDULE					
7/1/2022	6/30/2023	2023	34,326.00	928.00	2023
7/1/2023	6/30/2024	2024	3,185.00	180.00	2024
7/1/2024	6/30/2025	2025	2,753.00	51.00	2025
7/1/2025	6/30/2026	2026	-	-	2026
7/1/2026	6/30/2027	2027	-	-	2027
7/1/2031	6/30/2032	2032	-	-	2032
7/1/2036	6/30/2037	2037	-	-	2037
7/1/2041	6/30/2042	2042	-	-	2042
7/1/2046	6/30/2047	2047	-	-	2047
7/1/2051	6/30/2052	2052	-	-	2052
7/1/2056	6/30/2057	2057	-	-	2057
7/1/2061	6/30/2062	2062	-	-	2062
7/1/2066	6/30/2067	2067	-	-	2067
7/1/2071	6/30/2072	2072	-	-	2072
7/1/2076	6/30/2077	2077	-	-	2077
7/1/2081	6/30/2082	2082	-	-	2082
7/1/2086	6/30/2087	2087	-	-	2087
7/1/2091	6/30/2092	2092	-	-	2092
7/1/2096	6/30/2097	2097	-	-	2097
7/1/2101	6/30/2102	2102	-	-	2102
7/1/2106	6/30/2107	2107	-	-	2107
7/1/2111	6/30/2112	2112	-	-	2112
7/1/2116	6/30/2117	2117	-	-	2117
7/1/2121	6/30/2122	2122	-	-	2122
Total For Notes			40,264.00	1,159.00	

Grand Total 92,997.00 3,919.00

Sturgis Brown High School

Information on the Class Schedule.

Why are we evaluating the different schedules?

- Concerned about how often we see students.
- How do we improve student learning and achievement?
- How to maximize instructional time in a class?
- Student workload that maximizes their performance.
- Manageable workload for teachers.
- Mental health of our students and staff.
- **HOW CAN WE BEST SERVE OUR STUDENTS.**

Key components in an ideal schedule.

- See students everyday.
- Maximize instructional time.
- A student workload that protects academic performance.
- Manageable workload for staff to meet student needs.

Current schedule – A/B Block

- 95 minute class.
 - 64.92 hours of instruction per semester.
 - 41 days of instruction per semester.
- 4 blocks every day.
- Classes are every other day.
- Students take 7 classes.
- Teacher teach 6 classes.

The schedules we eliminated:

- A/B block (current schedule)
- 8 period day
- 4x4 Block
- 7 period day (Modified Day)
 - 1 - 7 period day and 4 block days

The schedules we strongly considered:

- 7 period day
- 7 period day (Modified Day)
 - 3 - 7 period days and 2 - block days
- 5x3 Trimester

7 period day

Pros

- Students see teachers daily.
- Continuity - Everyday is the same.
- Instructional time is at its maximum. 70 hours / class.

Cons

- More class changes in a day.
- Students carry 7 classes.
- Teachers teach 6 classes.
- 7 classes a day can be exhausting.
- 6 class changes in a day.
- Limited time for lab activities.

7 period day (Modified Day)

Pros

- Students see teachers 4 times / week.
- 1 class time a week is longer for a lab activity.

Cons

- 2 different schedules per week. Block & Reg. Day
- Students carry 7 classes.
- Teachers teach 6 classes.
- 3 days with 7 classes can be exhausting days.
- 6 class changes in a day.

5x3 Trimester Schedule

Pros

- Students see teachers everyday.
- Students have 5 classes.
- Teachers teach 4 classes.
- Repeat failed classes immediately.
- Eliminate the semester tests right after Christmas Break.
- Fresh start 3 times per year.

Cons

- Gap in learning.
- Being the only school in the area/state with schedule.
- New schedules three times is more work.

What does a 5x3 Trimester Schedule look like.

- 75 minute class (or 65 minute on Scooper Time day).
 - 64.75 hours of instruction per semester.
 - 55 days of instruction per semester.
- 5 periods - 3 days a week.
- 5 periods with a 40 minute Scooper Time - 2 times a week.
- See students every day.
- Students take 5 classes.
- Teacher teach 4 classes.

5x3 Trimester Schedule

- Students take 15 classes per year (14 in current schedule).
- Students get a restart 3 times per year.
- If students fail a class, can retake right away.
- Semester ends - End of November and March
 - Avoids semester tests right after Christmas break
- Students can still take a full load of Dual Enrollment classes.
-

Questions?

Statement of Cash Receipts, Disbursements,
and Cash Balances for the Month End 1/31/2023

EXHIBIT A

	FUND 10	FUND 21	FUND 22	FUND 41	FUND 51	FUND 53	
January 1, 2023	GENERAL	CAPITAL OUTLAY	SPECIAL EDUC	PVE	FOOD SERVICE	ENTERPRISE	CUSTODIAL
BEGINNING BALANCES	6,030,092.50	4,731,628.98	1,424,034.42	-421,843.00	758,558.76	115,461.92	313,682.40
PETTY CASH	100.00						
CASH CHANGE	2,000.00					2,000.00	
ADVANCE PAYMENTS	16,489.81						
CASH IN BANK	1,151,135.01	60,368.89	86,312.58	-421,843.00	76,043.80	44,191.51	106,617.80
INVESTMENTS, PSBK	4,860,367.68	4,671,260.09	1,337,721.84		682,514.96	71,270.41	156,964.60
UNEMPLOYMENT SAVINGS	11,802.88						
INVESTMENTS, CD	561,753.51						
INVESTMENTS, CD	1,063,608.68						50,100.00
INVESTMENT US TREASURIES		2,007,464.07					
FUNDS AT FISCAL AGENT		5,004,147.87					
REVENUE:							
LOCAL TAXES	123,514.98	79,539.62	44,494.83				
OTHER SOURCES	27,306.11	2,641.42	1,467.37				
STATE	905,019.96		54,479.00				
FEDERAL	104,814.47		74,393.00	421,843.00	42,415.78		
OTHER SOURCES	42,834.55	8,449.86	4,940.89		76,652.92	20,091.35	52,627.32
TOTAL REVENUE	1,203,490.07	90,630.90	179,775.09	421,843.00	119,068.70	20,091.35	52,627.32
TRANSFER IN	155,287.95						
TO BE ACCT'D FOR:	7,388,870.52	4,822,259.88	1,603,809.51	0.00	877,627.46	135,553.27	366,309.72
TRANSFER OUT:							
EXPENDITURES	1,725,461.36	783,647.97	780,727.89	196,396.87	97,390.03	8,558.49	37,247.52
ENDING BALANCES 1/31/2023	5,663,409.16	4,038,611.91	823,081.62	-196,396.87	780,237.43	126,994.78	329,062.20
PETTY CASH	100.00					2,000.00	
CASH CHANGE	2,000.00						
ADVANCE PAYMENTS	16,489.81						
CASH IN BANK	1,068,752.31	6,720.92	87,892.73	-196,396.87	96,289.08	55,494.15	127,725.03
INVESTMENTS, PSBK	4,576,067.04	4,031,890.99	735,188.89		683,948.35	71,500.63	151,237.17
UNEMPLOYMENT SAVINGS	11,807.02						
INVESTMENTS, CD	406,582.89						50,100.00
INVESTMENTS, CD	1,063,608.68						
INVESTMENT US TREASURIES		2,014,735.94					
FUNDS AT FISCAL AGENT		5,020,027.31					

Brett Burditt- Business Manager
Meade School District 46-1

GENERAL FUND

FIRST INTERSTATE BANK SAVINGS 6112	4,576,067.04
FIRST INTERSTATE UNEMPLOYMENT SAVINGS	11,807.02
FIRST INTERSTATE BANK CHECKING 7107	1,068,752.31
FIRST INTERSTATE BANK CD	406,582.89
PIONEER BANK CD	1,063,608.68
TOTAL GENERAL FUND	7,126,817.94

CAPITAL OUTLAY

FIRST INTERSTATE BANK SAVINGS 6112	4,031,890.99
FIRST INTERSTATE BANK CHECKING 7107	6,720.92
FIRST INTERSTATE BANK CD	0.00
FUNDS AT FISCAL AGENT	5,020,027.31
US TREASURIES	2,014,735.94
TOTAL CAPITAL OUTLAY	11,073,375.16

SPECIAL EDUCATION

FIRST INTERSTATE BANK SAVINGS 6112	735,188.89
FIRST INTERSTATE BANK CHECKING 7107	87,892.73
TOTAL SPECIAL EDUCATION	823,081.62

FOOD SERVICE

FIRST INTERSTATE BANK SAVINGS 6112	683,948.35
FIRST INTERSTATE BANK CHECKING 7107	96,289.08
TOTAL FOOD SERVICE	780,237.43

ENTERPRISE

FIRST INTERSTATE BANK SAVINGS 6112	71,500.63
FIRST INTERSTATE BANK CHECKING 7107	55,494.15
TOTAL CONCESSION	126,994.78

TOTAL ALL FUNDS

19,930,506.93

ALICE HAYES SCHOLARSHIP	6,717.77
GRIMSBO SCHOLARSHIP	3,632.11
KEY CITY RIDING CLUB SCHOLARSHIP	3,599.97
CD, CENTRAL, SIGMAN	509.26
WOODLE SCHOLARSHIP	10,525.30
BROWN SCHOLARSHIP	678.37
PSBK, CENTRAL FLEXIBLE CAFETERIA	39,858.16
SIGMAN SCHOLARSHIP	1,251.04
	66,771.98

TOTAL ALL FUNDS INVESTED

19,997,278.91

Brett Burditt -Business Manager Meade 46-1

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	8,133,149.00	112,109.45	3,444,010.67	42.35	4,689,138.33
10 1112 000	AD VALOREM MOBILE HOMES	170,000.00	4,128.61	81,939.39	48.20	88,060.61
10 1120 000	PRIOR YEAR AD VALOREM	45,000.00	7,276.92	12,194.77	27.10	32,805.23
10 1140 000	UTILITY TAXES	215,000.00	0.00	0.00	0.00	215,000.00
10 1190 000	PENALTIES AND INTEREST	40,000.00	6,371.68	21,277.72	53.19	18,722.28
10 1510 000	INVESTMENT EARNINGS	10,000.00	9,858.28	38,685.50	386.86	(28,685.50)
10 1510 011	INVESTMENT EARNINGS	0.00	117.33	232.67	0.00	(232.67)
10 1510 020	INVESTMENT EARNINGS	0.00	4.14	22.88	0.00	(22.88)
10 1510 107	INVESTMENT EARNINGS	0.00	0.00	871.20	0.00	(871.20)
10 1710 000	ADMISSIONS	60,000.00	8,172.00	42,068.21	70.11	17,931.79
10 1740 000	RENTALS, COCURRICULAR ACTIVITY	0.00	0.00	105.00	0.00	(105.00)
10 1790 000	OTHER PUPIL ACTIVITY INCOME	15,000.00	0.00	0.00	0.00	15,000.00
10 1910 000	RENTALS	18,000.00	2,079.21	17,449.41	96.94	550.59
10 1920 000	CONTRIBUTIONS AND DONATIONS	50,000.00	0.00	0.00	0.00	50,000.00
10 1920 200	CONTRIBUTIONS AND DONATIONS	0.00	1,009.87	1,509.87	0.00	(1,509.87)
10 1920 201	CONTRIBUTIONS AND DONATIONS	0.00	725.00	725.00	0.00	(725.00)
10 1920 400	CONTRIBUTIONS AND DONATIONS	0.00	7,140.75	22,500.75	0.00	(22,500.75)
10 1950 000	REFUND PRIOR YEARS' EXPENDITURES	30,000.00	84.00	58,724.68	195.75	(28,724.68)
10 1971 000	INSURANCE PREMIUMS	16,000.00	0.00	8,087.00	50.54	7,913.00
10 1971 200	INSURANCE PREMIUMS	0.00	0.00	350.00	0.00	(350.00)
10 1971 201	INSURANCE PREMIUMS	0.00	467.00	544.40	0.00	(544.40)
10 1971 400	INSURANCE PREMIUMS	0.00	250.00	275.00	0.00	(275.00)
10 1973 000	MEDICAID	43,000.00	0.00	27,032.31	62.87	15,967.69
10 1990 000	OTHER	15,000.00	145.90	1,692.06	11.28	13,307.94
10 1990 120	OTHER	0.00	0.00	1,746.04	0.00	(1,746.04)
10 1990 140	OTHER	0.00	0.00	1,139.95	0.00	(1,139.95)
10 1990 200	OTHER	0.00	40.00	195.10	0.00	(195.10)
10 1990 201	OTHER-STAGEBARN	0.00	23.75	413.68	0.00	(413.68)
10 1990 239	OTHER	0.00	5,000.00	5,000.00	0.00	(5,000.00)
10 1990 400	OTHER	0.00	2,193.06	6,408.56	0.00	(6,408.56)
	Subtotal: REVENUE FROM LOCAL SOURCES	8,860,149.00	167,196.95	3,795,201.82	42.83	5,064,947.18
10 2110 000	COUNTY APPORTIONMENT	335,000.00	20,934.43	234,739.39	70.07	100,260.61
	Subtotal: REV FROM INTERMEDIATE SOURCES	335,000.00	20,934.43	234,739.39	70.07	100,260.61
10 3111 030	STATE AID	12,143,490.00	890,102.00	6,880,327.00	56.66	5,263,163.00
10 3112 030	STATE APPORTIONMENT	210,000.00	0.00	0.00	0.00	210,000.00
10 3114 030	BANK FRANCHISE TAX	100,000.00	0.00	0.00	0.00	100,000.00
10 3119 030	GAMING REVENUE	7,500.00	8,685.39	8,685.39	115.81	(1,185.39)
10 3129 048	TATU GRANT	0.00	1,000.00	2,000.00	0.00	(2,000.00)
10 3900 030	OTHER STATE REVENUE	6,000.00	1,687.32	1,998.96	33.32	4,001.04
10 3900 050	OTHER STATE REVENUE	0.00	695.25	695.25	0.00	(695.25)
10 3910 030	NATIONAL GUARD RENT	5,700.00	2,850.00	2,850.00	50.00	2,850.00
	Subtotal: REVENUE FROM STATE SOURCES	12,472,690.00	905,019.96	6,896,556.60	55.29	5,576,133.40
10 4121 000	NATIONAL MINERALS	25,000.00	0.00	23,890.68	95.56	1,109.32
10 4122 000	TAYLOR GRAZING	14,500.00	0.00	12,954.58	89.34	1,545.42
10 4131 000	NATIONAL FOREST LANDS	15,000.00	0.00	0.00	0.00	15,000.00
10 4151 014	FFV GRANT	59,841.00	3,838.47	41,145.21	68.76	18,695.79
10 4151 040	GRANTS-FEDERAL THRU STATE	24,996.00	0.00	0.00	0.00	24,996.00
10 4153 044	TITLE IV	38,091.00	10,900.00	10,900.00	28.62	27,191.00

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 4158 042	TITLE I	585,305.00	46,977.00	217,368.00	37.14	367,937.00
10 4158 047	TITLE I- 1003 SCHOOL IMPROV.	35,000.00	0.00	0.00	0.00	35,000.00
10 4159 503	TITLE II PART A	188,250.00	8,037.00	65,109.00	34.59	123,141.00
10 4161 000	VOCATIONAL EDUCATION	51,529.00	0.00	32,607.00	63.28	18,922.00
10 4190 045	ESSR II	14,700.00	0.00	14,624.00	99.48	76.00
10 4191 246	ESSR3 LEARNING LOSS	462,407.00	35,062.00	141,957.00	30.70	320,450.00
10 4191 511	ESSR3	170,580.00	0.00	0.00	0.00	170,580.00
Subtotal: REVENUE FROM FEDERAL SOURCES		1,685,199.00	104,814.47	560,555.47	33.26	1,124,643.53
10 5140 000	COMPENSATION-LOSS OF GNRL FA	0.00	2,493.34	2,493.34	0.00	(2,493.34)
Subtotal: OTHER SOURCES		0.00	2,493.34	2,493.34	0.00	(2,493.34)
Fund Total:		23,353,038.00	1,200,459.15	11,489,546.62	49.20	11,863,491.38

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	6,065,256.00	71,613.99	2,641,060.04	43.54	3,424,195.96
21 1112 000	AD VALOREM MOBILE HOMES	145,000.00	2,624.42	56,809.24	39.18	88,190.76
21 1120 000	PRIOR YEARS' AD VALOREM TAXES	30,000.00	5,301.21	10,060.00	33.53	19,940.00
21 1190 000	PENALTIES AND INTEREST ON TAXES	10,000.00	2,641.42	8,913.76	89.14	1,086.24
21 1510 000	INVESTMENTS EARNINGS	3,000.00	8,449.86	30,637.54	1,021.25	(27,637.54)
21 1510 022	INVESTMENT EARNINGS	0.00	15,879.44	20,027.31	0.00	(20,027.31)
21 1510 107	INVESTMENT EARNINGS	0.00	0.00	217.38	0.00	(217.38)
21 1510 108	INVESTMENT EARNINGS	0.00	0.00	1,883.42	0.00	(1,883.42)
21 1510 120	INVESTMENT EARNINGS	0.00	7,271.87	12,978.74	0.00	(12,978.74)
21 1510 121	INVESTMENT EARNINGS	0.00	0.00	508.11	0.00	(508.11)
21 1510 122	INVESTMENT EARNINGS	0.00	0.00	271.54	0.00	(271.54)
Subtotal: REVENUE FROM LOCAL SOURCES		6,253,256.00	113,782.21	2,783,367.08	44.51	3,469,888.92
21 4190 045	ESSR II	710,000.00	0.00	613,981.00	86.48	96,019.00
21 4900 021	OTHER FEDERAL REVENUE QSCB	253,000.00	0.00	129,467.31	51.17	123,532.69
Subtotal: REVENUE FROM FEDERAL SOURCES		963,000.00	0.00	743,448.31	77.20	219,551.69
21 5125 022	CAPITAL OUTLAY CERTIFICATE PRC	0.00	0.00	5,000,000.00	0.00	(5,000,000.00)
21 5130 000	SALE OF SURPLUS PROPERTY	0.00	0.00	466.70	0.00	(466.70)
Subtotal: OTHER SOURCES		0.00	0.00	5,000,466.70	0.00	(5,000,466.70)
Fund Total:		7,216,256.00	113,782.21	8,527,282.09	118.17	(1,311,026.09)

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	3,265,553.00	40,185.95	1,482,021.44	45.38	1,783,531.56
22 1112 000	AD VALOREM MOBILE HOMES	85,000.00	1,472.68	31,878.28	37.50	53,121.72
22 1120 000	PRIOR YEARS' AD VALOREM TAXES	18,000.00	2,836.20	5,373.83	29.85	12,626.17
22 1190 000	PENALTIES AND INTEREST ON TAXES	8,000.00	1,467.37	4,976.72	62.21	3,023.28
22 1510 000	INVESTMENT EARNINGS	400.00	1,504.85	7,299.81	1,824.95	(6,899.81)
22 1920 000	CONTRIBUTIONS AND DONATIONS	0.00	1,230.29	1,482.29	0.00	(1,482.29)
22 1972 000	MEDICAID DIRECT SERVICES TITLE XIX	20,000.00	2,205.75	10,226.76	51.13	9,773.24
22 1973 000	MEDICAID	5,000.00	0.00	4,219.00	84.38	781.00
Subtotal: REVENUE FROM LOCAL SOURCES		3,401,953.00	50,903.09	1,547,478.13	45.49	1,854,474.87
22 3121 030	EXCEPTIONAL CHILDREN- STATE AID	748,742.00	54,479.00	574,684.00	76.75	174,058.00
Subtotal: REVENUE FROM STATE SOURCES		748,742.00	54,479.00	574,684.00	76.75	174,058.00
22 4175 041	SPECIAL ED - IDEA - PART B	867,849.00	73,100.00	293,654.00	33.84	574,195.00
22 4186 043	SPECIAL ED - PRESCHOOL GRANTS	16,868.00	1,293.00	5,196.00	30.80	11,672.00

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>
Subtotal:	REVENUE FROM FEDERAL SOURCES	884,717.00	74,393.00	298,850.00	33.78	585,867.00
	Fund Total:	5,035,412.00	179,775.09	2,421,012.13	48.08	2,614,399.87

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	427.74	0.00	(427.74)
Subtotal:	REVENUE FROM LOCAL SOURCES	0.00	0.00	427.74	0.00	(427.74)
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	40,427.74	101.07	(427.74)

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	11,951.38	42,964.17	0.00	(42,964.17)
Subtotal:	REVENUE FROM LOCAL SOURCES	0.00	11,951.38	42,964.17	0.00	(42,964.17)
32 5110 000	OPERATING TRANSFERS IN	586,191.00	0.00	292,765.15	49.94	293,425.85
Subtotal:	OTHER SOURCES	586,191.00	0.00	292,765.15	49.94	293,425.85
	Fund Total:	586,191.00	11,951.38	335,729.32	57.27	250,461.68

Fund: 41 PIEDMONT VALLEY ELEMENTARY

<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>
41 4191 046	ESSR3 GENERAL	2,828,762.00	421,843.00	1,758,491.00	62.16	1,070,271.00
Subtotal:	REVENUE FROM FEDERAL SOURCES	2,828,762.00	421,843.00	1,758,491.00	62.16	1,070,271.00
41 5110 000	OPERATING TRANSFERS IN	920,000.00	0.00	0.00	0.00	920,000.00
Subtotal:	OTHER SOURCES	920,000.00	0.00	0.00	0.00	920,000.00
	Fund Total:	3,748,762.00	421,843.00	1,758,491.00	46.91	1,990,271.00

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	100.00	1,433.39	5,744.26	5,744.26	(5,644.26)
51 1610 000	SALES TO PUPILS	691,000.00	65,135.85	350,373.47	50.71	340,626.53
51 1620 000	SALES TO ADULTS	20,000.00	4,394.95	15,686.78	78.43	4,313.22
51 1630 000	A LA CARTE SALES	10,000.00	80.95	282.30	2.82	9,717.70
51 1660 000	OTHER SALES	35,000.00	2,448.93	13,891.66	39.69	21,108.34
51 1670 000	LOCAL DONATIONS	0.00	3,000.00	3,000.00	0.00	(3,000.00)
51 1690 000	MISC REVENUE FROM OTHER SOURCE	1,500.00	158.85	1,106.71	73.78	393.29
51 1950 000	REFUND OF PRIOR YEARS' EXPEND	0.00	0.00	30.48	0.00	(30.48)
Subtotal:	REVENUE FROM LOCAL SOURCES	757,600.00	76,652.92	390,115.66	51.49	367,484.34
51 4811 000	FEDERAL REIMBURSEMENT-SCHOOL LUNCH	591,000.00	35,855.38	243,712.41	41.24	347,287.59
51 4812 000	FEDERAL REIMBURSEMENT-SCHOOL BREAKFAST	100,000.00	6,014.73	39,047.95	39.05	60,952.05
51 4813 000	FEDERAL REIMBURSEMENT-AFTER SCHOOL CARE	700.00	334.26	2,469.15	352.74	(1,769.15)
51 4814 000	FEDERAL REIMBURSEMENT SUMMER PROGRAM	10,000.00	0.00	2,034.88	20.35	7,965.12
51 4815 000	FEDERAL REIMBURSEMENT MILK	0.00	211.41	1,553.31	0.00	(1,553.31)
51 4820 000	DONATED FOOD	15,000.00	13,999.10	58,051.46	387.01	(43,051.46)
Subtotal:	REVENUE FROM FEDERAL SOURCES	716,700.00	56,414.88	346,869.16	48.40	369,830.84
	Fund Total:	1,474,300.00	133,067.80	736,984.82	49.99	737,315.18

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 1316 015	DRIVERS EDUCATION	16,313.00	0.00	0.00	0.00	16,313.00
53 1510 000	INVESTMENT EARNINGS	0.00	0.00	363.80	0.00	(363.80)

Revenue Summary Report
Processing Month: 01/2023
EXHIBIT C

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 1510 019	INVESTMENT EARNINGS	0.00	230.22	349.36	0.00	(349.36)
53 1660 000	OTHER SALES	55,477.00	13,975.13	41,906.63	75.54	13,570.37
53 1660 400	OTHER SALES	54,000.00	0.00	52,094.00	96.47	1,906.00
53 1982 019	LATCHKEY SERVICES	50,000.00	5,886.00	28,386.00	56.77	21,614.00
Subtotal: REVENUE FROM LOCAL SOURCES		175,790.00	20,091.35	123,099.79	70.03	52,690.21
Fund Total:		175,790.00	20,091.35	123,099.79	70.03	52,690.21

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	8.96	0.00	(8.96)
61 1790 315	GRIMSBO SCHOLARSHIP	0.00	0.00	8.68	0.00	(8.68)
61 1790 340	KEY CITY RIDING	0.00	0.00	8.68	0.00	(8.68)
61 1790 470	WOODLE GOLF	0.00	9.26	9.47	0.00	(9.47)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	9.26	35.79	0.00	(35.79)
Fund Total:		0.00	9.26	35.79	0.00	(35.79)

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 070	WM BROWN	0.00	0.00	6.72	0.00	(6.72)
66 1790 085	CAFETERIA FUND	0.00	12,558.45	85,543.93	0.00	(85,543.93)
66 1790 452	ALEN SIGMAN MEMORIAL	0.00	0.00	8.67	0.00	(8.67)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	12,558.45	85,559.32	0.00	(85,559.32)
Fund Total:		0.00	12,558.45	85,559.32	0.00	(85,559.32)

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	1,061.88	1,312.53	0.00	(1,312.53)
71 1790 010	ANNUAL	0.00	1,674.00	5,851.00	0.00	(5,851.00)
71 1790 020	ART	0.00	0.00	375.00	0.00	(375.00)
71 1790 093	Class of 2023	0.00	0.00	1,129.00	0.00	(1,129.00)
71 1790 094	CLASS OF 2024	0.00	0.00	1,087.00	0.00	(1,087.00)
71 1790 095	CLASS OF 2025	0.00	0.00	1,020.00	0.00	(1,020.00)
71 1790 096	CLASS OF 2026	0.00	0.00	1,095.00	0.00	(1,095.00)
71 1790 135	CULINARY ARTS	0.00	0.00	766.00	0.00	(766.00)
71 1790 190	FFA	0.00	1,011.80	20,935.88	0.00	(20,935.88)
71 1790 200	FCCLA	0.00	105.00	1,053.00	0.00	(1,053.00)
71 1790 320	VICA	0.00	3.00	17.00	0.00	(17.00)
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	1,068.00	0.00	(1,068.00)
71 1790 450	S CLUB	0.00	29,444.44	53,128.95	0.00	(53,128.95)
71 1790 520	SPANISH	0.00	0.00	630.00	0.00	(630.00)
71 1790 530	SPEECH	0.00	19.00	565.00	0.00	(565.00)
71 1790 540	STUDENT COUNCIL	0.00	1,026.95	5,359.30	0.00	(5,359.30)
71 1790 550	DRAMA-THESPIANS	0.00	0.00	474.00	0.00	(474.00)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	34,346.07	97,866.66	0.00	(97,866.66)
Fund Total:		0.00	34,346.07	97,866.66	0.00	(97,866.66)

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	63.53	15,243.84	0.00	(15,243.84)
72 1790 230	STUDENT COUNCIL-PIEDMONT	0.00	1,242.73	10,216.11	0.00	(10,216.11)
72 1790 250	RURAL	0.00	760.00	760.00	0.00	(760.00)

Revenue Summary Report
Processing Month: 01/2023
EXHIBIT C

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 260	WHITEWOOD	0.00	0.00	1,708.00	0.00	(1,708.00)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	2,066.26	27,927.95	0.00	(27,927.95)
Fund Total:		0.00	2,066.26	27,927.95	0.00	(27,927.95)

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 540	SWMS STUDENT COUNCIL	0.00	2,668.96	15,670.03	0.00	(15,670.03)
73 1790 550	SBMS STUDENT COUNCIL	0.00	978.32	7,078.50	0.00	(7,078.50)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	3,647.28	22,748.53	0.00	(22,748.53)
Fund Total:		0.00	3,647.28	22,748.53	0.00	(22,748.53)

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	41,629,749.00	2,133,597.30	25,666,711.76	61.65	15,963,037.24

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	\$5,703,266.00	\$446,295.02	\$2,354,610.61	\$3,348,655.39	\$2,522.45	\$3,346,132.94	41.33
1112	SUMMER TERM	\$29,763.00	\$0.00	\$0.00	\$29,763.00	\$0.00	\$29,763.00	0.00
1121	REGULAR TERM	\$3,723,461.00	\$287,047.42	\$1,509,855.12	\$2,213,605.88	\$1,596.38	\$2,212,009.50	40.59
1122	SUMMER TERM	\$12,000.00	\$1,321.18	\$8,481.22	\$3,518.78	\$0.00	\$3,518.78	70.68
1131	REGULAR TERM	\$3,219,056.00	\$254,447.42	\$1,320,391.78	\$1,898,664.22	\$77,249.39	\$1,821,414.83	43.42
1132	SUMMER TERM-INCLUDES PROJ EASY	\$15,419.00	\$920.62	\$5,890.07	\$9,528.93	\$0.00	\$9,528.93	38.20
1142	TITLE I PRESCHOOL	\$33,119.00	\$1,846.50	\$13,320.74	\$19,798.26	\$0.00	\$19,798.26	40.22
1190	OTHER REGULAR PROGRAMS	\$3,115.00	\$0.00	\$0.00	\$3,115.00	\$0.00	\$3,115.00	0.00
1210	PROGRAMS FOR GIFTED & TALENTED	\$67,495.00	\$5,698.16	\$28,231.03	\$39,263.97	\$0.00	\$39,263.97	41.83
1250	CULTURALLY DIFFERENT	\$24,848.00	\$828.59	\$4,583.05	\$20,264.95	\$0.00	\$20,264.95	18.44
1273	HELPING DISADV CHILD MEET STAN	\$560,023.00	\$48,157.76	\$251,855.48	\$308,167.52	\$7,611.25	\$300,556.27	46.33
2113	SOCIAL WORK SERVICES	\$74,033.00	\$5,395.41	\$27,075.37	\$46,957.63	\$0.00	\$46,957.63	36.57
2116	Title I attendance & Social work	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00
2122	COUNSELING SERVICES	\$686,363.00	\$55,780.29	\$285,618.60	\$400,744.40	\$1,186.84	\$399,557.56	41.79
2128	TITLE I PARENTAL INVOLVEMENT ACTIVITIES	\$6,900.00	\$162.00	\$2,388.65	\$4,511.35	\$0.00	\$4,511.35	34.62
2133	DENTAL SERVICES	\$6,000.00	\$0.00	\$2,500.00	\$3,500.00	\$0.00	\$3,500.00	41.67
2134	NURSE SERVICES	\$250,031.00	\$15,526.62	\$85,887.14	\$164,143.86	\$0.00	\$164,143.86	34.35
2139	OTHER HEALTH SERVICES	\$10,096.00	\$48.37	\$2,775.56	\$7,320.44	\$117.50	\$7,202.94	28.66
2212	INSTRUCTION/CURRICULUM DEVELOP	\$112,363.00	\$5,013.20	\$22,649.07	\$89,713.93	\$4,245.51	\$85,468.42	23.94
2213	INSTRUCT STAFF TRAINING SERV	\$0.00	\$0.00	\$310.70	(\$310.70)	\$0.00	(\$310.70)	0.00
2214	TITLE I PROFESSIONAL DEVELOPMENT	\$16,350.00	\$0.00	\$0.00	\$16,350.00	\$3,320.00	\$13,030.00	20.31
2219	OTHER IMPROV. OF INSTRUCT SERV	\$15,000.00	\$1,877.00	\$1,877.00	\$13,123.00	\$0.00	\$13,123.00	12.51
2222	SCHOOL LIBRARY SERVICES	\$208,952.00	\$16,224.22	\$88,173.74	\$120,778.26	\$0.00	\$120,778.26	42.20
2227	TECHNOLOGY IN SCHOOL	\$403,150.00	\$24,292.61	\$174,894.31	\$228,255.69	\$45.97	\$228,209.72	43.39
2311	SERVICE AREA DIRECTION	\$345,000.00	\$497.56	\$347,242.36	(\$2,242.36)	\$0.00	(\$2,242.36)	100.65
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	\$1,926.00	\$5,593.50	\$6,406.50	\$0.00	\$6,406.50	46.61
2317	AUDIT SERVICES	\$36,000.00	\$0.00	\$0.00	\$36,000.00	\$0.00	\$36,000.00	0.00
2319	OTHER BOARD OF ED SERVICES	\$61,385.00	\$5,801.84	\$32,137.65	\$29,247.35	\$0.00	\$29,247.35	52.35
2321	OFFICE OF THE SUPERINTENDENT	\$274,077.00	\$21,108.07	\$162,432.51	\$111,644.49	\$610.00	\$111,034.49	59.49
2322	COMMUNITY RELATIONS SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
2410	OFFICE OF THE PRINCIPAL	\$1,567,019.00	\$120,793.60	\$841,547.55	\$725,471.45	\$1,899.94	\$723,571.51	53.82
2490	OTHER SUPPORT SERVICES-SCH ADM	\$126,496.00	\$10,224.58	\$92,328.61	\$34,167.39	\$0.00	\$34,167.39	72.99
2529	OTHER FISCAL SERVICES	\$383,506.00	\$27,901.42	\$206,873.68	\$176,632.32	\$0.00	\$176,632.32	53.94
2542	CARE & UPKEEP OF BUILDING SERV	\$924,300.00	\$117,471.40	\$532,320.36	\$391,979.64	\$0.00	\$391,979.64	57.59
2543	CARE & UPKEEP OF GROUNDS SERV	\$67,567.00	\$11,576.10	\$34,898.18	\$32,668.82	\$129.70	\$32,539.12	51.84
2545	VEHICLE SERVICING & MAINTANCE	\$63,400.00	\$2,310.30	\$25,126.81	\$38,273.19	\$0.00	\$38,273.19	39.63
2546	SECURITY SERVICES	\$151,750.00	\$2,848.80	\$8,151.59	\$143,598.41	\$0.00	\$143,598.41	5.37
2547	LAND AND BUILDING RENTAL	\$11,500.00	\$0.00	\$3,140.00	\$8,360.00	\$0.00	\$8,360.00	27.30
2549	OTHER OPERATION/MAINT OF PLANT	\$1,862,859.00	\$143,130.15	\$1,009,797.15	\$853,061.85	\$21,128.63	\$831,933.22	55.34
2553	MONITORING SERVICES	\$684.00	\$0.00	\$0.00	\$684.00	\$0.00	\$684.00	0.00
2555	CONTRACTED SERVICES	\$1,163,763.00	\$0.00	\$599,613.44	\$564,149.56	\$0.00	\$564,149.56	51.52
2559	OTHER PUPIL TRANSPORTATION SRV	\$2,900.00	\$0.00	\$0.00	\$2,900.00	\$0.00	\$2,900.00	0.00
2562	FOOD PREPERATION/DISPENSING	\$59,841.00	\$2,786.59	\$44,335.96	\$15,505.04	\$0.00	\$15,505.04	74.09
2574	PRINTING,PUBLISHING,DUPLICATIN	\$99,330.00	\$6,091.01	\$50,866.87	\$48,463.13	\$0.00	\$48,463.13	51.21
2642	RECRUITMENT/PLACEMENT SERVICE	\$4,050.00	\$0.00	\$2,562.25	\$1,487.75	\$0.00	\$1,487.75	63.27
3600	WELFARE ACTIVITIES SERVICES	\$18,000.00	\$0.00	\$0.00	\$18,000.00	\$0.00	\$18,000.00	0.00
6000	COCURRICULAR ACTIVITIES	\$0.00	\$250.00	\$1,200.00	(\$1,200.00)	\$0.00	(\$1,200.00)	0.00
6101	FOOTBALL	\$80,416.00	\$3,427.88	\$39,009.20	\$41,406.80	\$0.00	\$41,406.80	48.51

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
							Balance	
6102	BASKETBALL	\$57,193.00	\$4,930.27	\$18,445.72	\$38,747.28	\$3,080.00	\$35,667.28	37.64
6103	WRESTLING	\$41,973.00	\$4,719.62	\$18,904.93	\$23,068.07	\$6,160.00	\$16,908.07	59.72
6104	GOLF	\$7,422.00	\$414.85	\$3,994.02	\$3,427.98	\$1,760.00	\$1,667.98	77.53
6105	BOYS SCOOCER	\$14,299.00	\$0.00	\$13,105.55	\$1,193.45	\$0.00	\$1,193.45	91.65
6202	GIRLS BASKETBALL	\$57,744.00	\$4,580.07	\$24,485.55	\$33,258.45	\$3,080.00	\$30,178.45	47.74
6204	GIRLS GOLF	\$7,372.00	\$414.85	\$2,082.70	\$5,289.30	\$1,760.00	\$3,529.30	52.13
6205	VOLLEYBALL	\$48,667.00	\$2,841.85	\$26,343.31	\$22,323.69	\$1,100.00	\$21,223.69	56.39
6207	GIRLS SOCCER	\$13,825.00	\$498.69	\$9,570.24	\$4,254.76	\$0.00	\$4,254.76	69.22
6500	TRANSPORATION	\$173,000.00	\$9,250.00	\$68,236.59	\$104,763.41	\$0.00	\$104,763.41	39.44
6901	TRACK	\$75,580.00	\$4,359.05	\$25,021.11	\$50,558.89	\$8,470.00	\$42,088.89	44.31
6902	CROSS COUNTRY	\$29,495.00	\$1,573.95	\$14,354.33	\$15,140.67	\$2,090.00	\$13,050.67	55.75
6903	BAND	\$15,139.00	\$831.55	\$4,824.62	\$10,314.38	\$0.00	\$10,314.38	31.87
6904	CHOIR	\$11,338.00	\$2,124.50	\$6,152.08	\$5,185.92	\$1,320.00	\$3,865.92	65.90
6905	DEBATE	\$25,733.00	\$2,271.83	\$8,879.89	\$16,853.11	\$5,170.00	\$11,683.11	54.60
6906	DRAMA	\$22,000.00	\$1,491.16	\$8,809.94	\$13,190.06	\$3,706.16	\$9,483.90	56.89
6907	DECLAM	\$6,510.00	\$1,237.50	\$3,056.42	\$3,453.58	\$1,100.00	\$2,353.58	63.85
6909	YEARBOOK	\$7,331.00	\$554.99	\$2,798.87	\$4,532.13	\$0.00	\$4,532.13	38.18
6911	FFA	\$6,009.00	\$498.28	\$2,501.50	\$3,507.50	\$0.00	\$3,507.50	41.63
6912	BLACK MAGIC	\$7,541.00	\$0.00	\$4,998.04	\$2,542.96	\$1,100.00	\$1,442.96	80.87
6913	CHEERLEADERS	\$15,182.00	\$1,115.97	\$14,788.54	\$393.46	\$1,100.00	(\$706.54)	104.65
6914	CLASS/KNOW	\$29,320.00	\$2,233.48	\$11,413.43	\$17,906.57	\$150.00	\$17,756.57	39.44
6915	ACTIVITY DIRECTOR	\$228,104.00	\$18,235.19	\$123,263.34	\$104,840.66	\$597.11	\$104,243.55	54.30
6916	LEGO COMPETITION	\$2,000.00	\$0.00	\$1,124.30	\$875.70	\$0.00	\$875.70	56.22
6917	WEIGHT ROOM TRAINER	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	100.00
6918	RURAL ACTIVITIES	\$26,741.00	\$2,343.73	\$16,949.08	\$9,791.92	\$1,810.00	\$7,981.92	70.15
10	GENERAL FUND	\$23,456,164.00	\$1,730,549.07	\$10,679,651.01	\$12,776,512.99	\$165,216.83	\$12,611,296.16	46.23
21	CAPITAL OUTLAY							
1111	REGULAR TERM	\$240,498.00	\$1,303.27	\$176,356.66	\$64,141.34	\$1,342.77	\$62,798.57	73.89
1121	REGULAR TERM	\$145,665.00	\$1,466.43	\$67,339.29	\$78,325.71	\$0.00	\$78,325.71	46.23
1131	REGULAR TERM	\$199,795.00	\$927.82	\$102,433.05	\$97,361.95	\$0.00	\$97,361.95	51.27
2139	OTHER HEALTH SERVICES	\$3,000.00	\$0.00	\$1,359.84	\$1,640.16	\$0.00	\$1,640.16	45.33
2149	OTHER PSYCHOLOGICAL SERVICES	\$6,500.00	\$0.00	\$5,992.00	\$508.00	\$0.00	\$508.00	92.18
2222	SCHOOL LIBRARY SERVICES	\$24,695.00	\$0.00	\$8,819.58	\$15,875.42	\$0.00	\$15,875.42	35.71
2227	TECHNOLOGY IN SCHOOL	\$62,700.00	\$0.00	\$52,120.03	\$10,579.97	\$0.00	\$10,579.97	83.13
2410	OFFICE OF THE PRINCIPAL	\$133,525.00	\$0.00	\$90,619.10	\$42,905.90	\$0.00	\$42,905.90	67.87
2490	OTHER SUPPORT SERVICES-SCH ADM	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	0.00
2529	OTHER FISCAL SERVICES	\$5,000.00	\$277.46	\$2,626.27	\$2,373.73	\$0.00	\$2,373.73	52.53
2533	ARCHITECTURE/ENGINEER SERVICES	\$568,450.00	\$21,000.00	\$233,609.00	\$334,841.00	\$0.00	\$334,841.00	41.10
2535	CONSTRUCTION AND IMPROVEMENTS	\$1,108,075.00	\$1,159.51	\$872,434.79	\$235,640.21	\$9,954.48	\$225,685.73	79.63
2542	CARE & UPKEEP OF BUILDING SERV	\$80,000.00	\$0.00	\$48,080.00	\$31,920.00	\$0.00	\$31,920.00	60.10
2543	CARE & UPKEEP OF GROUNDS SERV	\$20,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	50.00
2549	OTHER OPERATION/MAINT OF PLANT	\$95,850.00	\$138.27	\$42,084.02	\$53,765.98	\$15,000.00	\$38,765.98	59.56
2555	CONTRACTED SERVICES	\$165,000.00	\$0.00	\$0.00	\$165,000.00	\$0.00	\$165,000.00	0.00
2574	PRINTING, PUBLISHING, DUPLICATIN	\$30,000.00	\$1,366.26	\$10,130.68	\$19,869.32	\$0.00	\$19,869.32	33.77
2710	SPECIAL ED ADMIN COSTS	\$3,600.00	\$174.91	\$1,224.36	\$2,375.64	\$0.00	\$2,375.64	34.01
2756	MULTIPLE DISABILITIES	\$5,600.00	\$0.00	\$5,524.20	\$75.80	\$0.00	\$75.80	98.65
5000	DEBT SERVICES-LSE PURCHASE PMT	\$2,615,149.00	\$690,834.04	\$2,575,179.58	\$39,969.42	\$0.00	\$39,969.42	98.47
6101	FOOTBALL	\$78,300.00	\$0.00	\$75,478.02	\$2,821.98	\$0.00	\$2,821.98	96.40
6102	BASKETBALL	\$7,000.00	\$0.00	\$5,001.35	\$1,998.65	\$0.00	\$1,998.65	71.45
6500	TRANSPORATION	\$59,000.00	\$65,000.00	\$65,000.00	(\$6,000.00)	\$0.00	(\$6,000.00)	110.17

EXPENDITURE REPORT FUND, FUNCTION, OPR UNIT
EXHIBIT D

Account Number	Account Description	Revised Budget	During Month	To Date	Balance at EOM	Encumbrances	Unencumbered Balance	% of Budget
6912	BLACK MAGIC	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	0.00
6913	CHEERLEADERS	\$0.00	\$0.00	\$5,688.46	(\$5,688.46)	\$0.00	(\$5,688.46)	0.00
7000	CONTINGENCIES (BUDGET ONLY)	\$3,354.00	\$0.00	\$0.00	\$3,354.00	\$0.00	\$3,354.00	0.00
8110	OPERATING TRANSFERS OUT	\$1,546,000.00	\$0.00	\$332,765.15	\$1,213,234.85	\$0.00	\$1,213,234.85	21.52
21	CAPITAL OUTLAY	\$7,216,256.00	\$783,647.97	\$4,789,865.43	\$2,426,390.57	\$26,297.25	\$2,400,093.32	66.74
22	SPECIAL EDUCATION							
1221	PGMS-STDNT WITH MILD-MOD DISAB	\$1,960,933.00	\$163,416.13	\$830,408.79	\$1,130,524.21	\$760.19	\$1,129,764.02	42.39
1222	PGMS-STDNT WITH SEVERE DISAB	\$1,279,912.00	\$95,795.92	\$552,000.91	\$727,911.09	\$84.12	\$727,826.97	43.13
1223	DAY PROGRAMS	\$150,000.00	\$6,750.00	\$58,785.32	\$91,214.68	\$0.00	\$91,214.68	39.19
1224	RESIDENTIAL PROGRAMS	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	0.00
1226	EARLY CHILDHOOD PROGRAMS	\$117,233.00	\$10,262.20	\$56,997.38	\$60,235.62	\$618.20	\$59,617.42	49.15
1227	PROLONGED ASSISTANCE PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
2113	SOCIAL WORK SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
2134	NURSE SERVICES	\$0.00	\$5,430.29	\$21,721.16	(\$21,721.16)	\$0.00	(\$21,721.16)	0.00
2139	OTHER HEALTH SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
2149	OTHER PSYCHOLOGICAL SERVICES	\$269,800.00	\$136,484.26	\$329,946.13	(\$60,146.13)	\$0.00	(\$60,146.13)	122.29
2159	OTHER SPEECH PATHOLOGY SERVICE	\$541,450.00	\$264,225.44	\$504,247.17	\$37,202.83	\$1,365.95	\$35,836.88	93.38
2172	OCCUPATIONAL THERAPY	\$88,900.00	\$44,262.55	\$88,913.34	(\$13.34)	\$0.00	(\$13.34)	100.02
2179	OTHER THERAPY SERVICES	\$73,200.00	\$32,976.30	\$57,926.17	\$15,273.83	\$0.00	\$15,273.83	79.13
2212	INSTRUCTION/CURRICULUM DEVELOP	\$23,900.00	\$0.00	\$2,821.29	\$21,078.71	\$1,979.00	\$19,099.71	20.08
2213	INSTRUCT STAFF TRAINING SERV	\$0.00	\$0.00	\$825.20	(\$825.20)	\$0.00	(\$825.20)	0.00
2710	SPECIAL ED ADMIN COSTS	\$294,746.00	\$21,023.34	\$159,340.31	\$135,405.69	\$41.08	\$135,364.61	54.07
2730	SPECIAL EDUCATION-TRANSP COSTS	\$0.00	\$0.00	\$910.65	(\$910.65)	\$0.00	(\$910.65)	0.00
2736	MULTIPLE DISABILITIES	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	0.00
2741	OTHER HEALTH IMPAIRED	\$0.00	\$0.00	\$584.66	(\$584.66)	\$0.00	(\$584.66)	0.00
2744	PRESCHOOL (AGE 3-5)	\$0.00	\$0.00	\$58.61	(\$58.61)	\$0.00	(\$58.61)	0.00
2750	OTHER SPECIAL EDUCATION COSTS	\$150,710.00	\$0.00	\$0.00	\$150,710.00	\$0.00	\$150,710.00	0.00
2752	SERIOUS EMOTIONALLY DISTURBED	\$0.00	\$0.00	\$5,509.64	(\$5,509.64)	\$0.00	(\$5,509.64)	0.00
2753	MENTAL RETARDATION	\$0.00	\$1,327.32	\$17,805.02	(\$17,805.02)	\$0.00	(\$17,805.02)	0.00
2754	HEARING IMPAIRMENTS	\$0.00	\$92.89	\$92.89	(\$92.89)	\$0.00	(\$92.89)	0.00
2756	MULTIPLE DISABILITIES	\$0.00	\$1.40	\$2,903.56	(\$2,903.56)	\$0.00	(\$2,903.56)	0.00
2757	ORTHOPEDIC IMPAIRMENTS	\$0.00	\$1.40	\$2,903.57	(\$2,903.57)	\$0.00	(\$2,903.57)	0.00
2760	SPEECH/LANGUAGE IMPAIRMENTS	\$0.00	\$1.39	\$2,903.56	(\$2,903.56)	\$0.00	(\$2,903.56)	0.00
2762	AUTISM	\$0.00	\$128.37	\$6,519.61	(\$6,519.61)	\$0.00	(\$6,519.61)	0.00
22	SPECIAL EDUCATION	\$5,075,784.00	\$782,179.20	\$2,704,124.94	\$2,371,659.06	\$4,848.54	\$2,366,810.52	53.37
32	DEBT SERVICE QSCB 2010							
5000	DEBT SERVICES-LSE PURCHASE PMT	\$303,691.00	\$37,012.50	\$178,262.50	\$125,428.50	\$0.00	\$125,428.50	58.70
32	DEBT SERVICE QSCB 2010	\$303,691.00	\$37,012.50	\$178,262.50	\$125,428.50	\$0.00	\$125,428.50	58.70
41	PIEDMONT VALLEY ELEMENTARY							
7500	CAPITAL OUTLAY	\$3,748,762.00	\$196,396.55	\$1,954,887.87	\$1,793,874.13	\$0.00	\$1,793,874.13	52.15
41	PIEDMONT VALLEY ELEMENTARY	\$3,748,762.00	\$196,396.55	\$1,954,887.87	\$1,793,874.13	\$0.00	\$1,793,874.13	52.15
51	FOOD SERVICE							
2561	SERVICE AREA DIRECTION	\$122,021.00	\$9,845.34	\$67,683.51	\$54,337.49	\$13.79	\$54,323.70	55.48
2562	FOOD PREPERATION/DISPENSING	\$1,443,972.00	\$101,331.00	\$709,155.59	\$734,816.41	\$227.99	\$734,588.42	49.13
2563	FOOD DELIVERY SERVICES	\$7,000.00	\$0.00	\$845.49	\$6,154.51	\$0.00	\$6,154.51	12.08
2642	RECRUITMENT/PLACEMENT SERVICE	\$0.00	\$0.00	\$53.25	(\$53.25)	\$0.00	(\$53.25)	0.00
51	FOOD SERVICE	\$1,572,993.00	\$111,176.34	\$777,737.84	\$795,255.16	\$241.78	\$795,013.38	49.46
53	ENTERPRISE FUND							
2569	OTHER FOOD SERVICES	\$109,477.00	\$4,002.87	\$79,853.89	\$29,623.11	\$0.00	\$29,623.11	72.94
3500	CUSTODY AND CARE OF CHILDREN	\$59,725.00	\$4,943.74	\$30,489.15	\$29,235.85	\$0.00	\$29,235.85	51.05

EXPENDITURE REPORT FUND, FUNCTION, OPR UNIT
EXHIBIT D

Account Number	Account Description	Revised Budget	During Month	To Date	Balance at EOM	Encumbrances	Unencumbered Balance	% of Budget
3900	Drivers Education	\$16,314.00	\$0.00	\$17.39	\$16,296.61	\$0.00	\$16,296.61	0.11
53	ENTERPRISE FUND	\$185,516.00	\$8,946.61	\$110,360.43	\$75,155.57	\$0.00	\$75,155.57	59.49
66	EXPENDABLE CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$18,324.82	\$81,026.15	(\$81,026.15)	\$0.00	(\$81,026.15)	0.00
66	EXPENDABLE CUSTODIAL FUND	\$0.00	\$18,324.82	\$81,026.15	(\$81,026.15)	\$0.00	(\$81,026.15)	0.00
71	HIGH SCHOOL CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$12,544.66	\$90,619.58	(\$90,619.58)	\$0.00	(\$90,619.58)	0.00
71	HIGH SCHOOL CUSTODIAL FUND	\$0.00	\$12,544.66	\$90,619.58	(\$90,619.58)	\$0.00	(\$90,619.58)	0.00
72	CENTRAL CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$2,384.06	\$11,921.69	(\$11,921.69)	\$0.00	(\$11,921.69)	0.00
72	CENTRAL CUSTODIAL FUND	\$0.00	\$2,384.06	\$11,921.69	(\$11,921.69)	\$0.00	(\$11,921.69)	0.00
73	MIDDLE SCHOOL CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$3,993.98	\$20,939.45	(\$20,939.45)	\$0.00	(\$20,939.45)	0.00
73	MIDDLE SCHOOL CUSTODIAL FUND	\$0.00	\$3,993.98	\$20,939.45	(\$20,939.45)	\$0.00	(\$20,939.45)	0.00



**Sturgis Brown High School Kitchen Addition
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Exhibit B: AIA A133 Insurance and Bonds; 10 Pages

**Exhibit C: AIA A201 General Conditions of the Contract for Construction
(Provided with A133-2019 Contract)**

**Exhibit D: GMP Cost Summary (Guaranteed Maximum Price Cost Based on 100%
Construction Documents); 1 Page**

Exhibit E: Alternates to Contract; 1 Page

Exhibit F: Construction Schedule; Not Applicable

Exhibit G: Addendums to the Construction Documents; Not Applicable

Exhibit H1: CD Disk of 100% Specifications, Prints, and Addenda; 1 USB Drive

Exhibit H2: List of Drawings; 4 Pages

Exhibit I: Reimbursable Allowances to Contract; 1 Page

**Exhibit J: GMP Description Narrative of Inclusions and Exclusions; 7 Pages
(Including Cover Letter)**

Exhibit K: General Conditions to Be Billed as a Lump Sum; 1 Page

AIA® Document A133® – 2019 Exhibit A

Guaranteed Maximum Price Amendment

This Amendment dated the Thirteenth day of February in the year Two Thousand Twenty-Three, is incorporated into the accompanying AIA Document A133™–2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price dated the Twenty-eighth day of January in the year Two Thousand Twenty-Two (the “Agreement”)

(In words, indicate day, month, and year.)

for the following **PROJECT:**

(Name and address or location)

202231 - Sturgis Brown High School Kitchen/Commons

THE OWNER:

(Name, legal status, and address)

Meade School District No. 46-1
1230 Douglas Street
Sturgis, SD 57785

THE CONSTRUCTION MANAGER:

(Name, legal status, and address)

Scull Construction Service, Inc.
PO Box 7636
803 Industrial Avenue
Rapid City, South Dakota 57709

TABLE OF ARTICLES

A.1 GUARANTEED MAXIMUM PRICE

A.2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

A.3 INFORMATION UPON WHICH AMENDMENT IS BASED

A.4 CONSTRUCTION MANAGER'S CONSULTANTS, CONTRACTORS, DESIGN PROFESSIONALS, AND SUPPLIERS

ARTICLE A.1 GUARANTEED MAXIMUM PRICE

§ A.1.1 Guaranteed Maximum Price

Pursuant to Section 3.2.6 of the Agreement, the Owner and Construction Manager hereby amend the Agreement to establish a Guaranteed Maximum Price. As agreed by the Owner and Construction Manager, the Guaranteed Maximum Price is an amount that the Contract Sum shall not exceed. The Contract Sum consists of the Construction Manager's Fee plus the Cost of the Work, as that term is defined in Article 6 of the Agreement.

§ A.1.1.1 The Contract Sum is guaranteed by the Construction Manager not to exceed Seven Million Nine Hundred and Forty-Five Thousand Four Hundred Fifty-Three Dollars

ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

AIA Document A201™–2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

Init.

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User Notes:

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and Zero Cents (\$ 7,945,453.00), subject to additions and deductions by Change Order as provided in the Contract Documents.

§ A.1.1.2 Itemized Statement of the Guaranteed Maximum Price. Provided below is an itemized statement of the Guaranteed Maximum Price organized by trade categories, including allowances; the Construction Manager's contingency; alternates; the Construction Manager's Fee; and other items that comprise the Guaranteed Maximum Price as defined in Section 3.2.1 of the Agreement.

(Provide itemized statement below or reference an attachment.)

See Exhibit D: GMP Cost Summary (Guaranteed Maximum Price Cost Based on 100% Construction Documents); (1 PAGE)

§ A.1.1.3 The Construction Manager's Fee is set forth in Section 6.1.2 of the Agreement.

§ A.1.1.4 The method of adjustment of the Construction Manager's Fee for changes in the Work is set forth in Section 6.1.3 of the Agreement.

§ A.1.1.5 Alternates

§ A.1.1.5.1 Alternates, if any, included in the Guaranteed Maximum Price:

Item

See Exhibit E: Alternates to Contract (1 PAGE)

§ A.1.1.5.2 Subject to the conditions noted below, the following alternates may be accepted by the Owner following execution of this Exhibit A. Upon acceptance, the Owner shall issue a Modification to the Agreement.

(Insert below each alternate and the conditions that must be met for the Owner to accept the alternate.)

Item	Price	Conditions for Acceptance
------	-------	---------------------------

§ A.1.1.6 Unit prices, if any:

(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)

Item	Units and Limitations	Price per Unit (\$0.00)
------	-----------------------	-------------------------

ARTICLE A.2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

§ A.2.1 The date of commencement of the Work shall be:

(Check one of the following boxes.)

The date of execution of this Amendment.

Established as follows:

(Insert a date or a means to determine the date of commencement of the Work.)

June 5th, 2023

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of execution of this Amendment.

§ A.2.2 Unless otherwise provided, the Contract Time is the period of time, including authorized adjustments, allotted in the Contract Documents for Substantial Completion of the Work. The Contract Time shall be measured from the date of commencement of the Work.

Init.

§ A.2.3 Substantial Completion

§ A.2.3.1 Subject to adjustments of the Contract Time as provided in the Contract Documents, the Construction Manager shall achieve Substantial Completion of the entire Work:

(Check one of the following boxes and complete the necessary information.)

Not later than () calendar days from the date of commencement of the Work.

By the following date: To be determined after bids are received and Subcontractors/Suppliers have been elected.

§ A.2.3.2 Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Construction Manager shall achieve Substantial Completion of such portions by the following dates:

Portion of Work	Substantial Completion Date
-----------------	-----------------------------

§ A.2.3.3 If the Construction Manager fails to achieve Substantial Completion as provided in this Section A.2.3, liquidated damages, if any, shall be assessed at \$250 per Calendar Date..

ARTICLE A.3 INFORMATION UPON WHICH AMENDMENT IS BASED

§ A.3.1 The Guaranteed Maximum Price and Contract Time set forth in this Amendment are based on the Contract Documents and the following:

§ A.3.1.1 The following Supplementary and other Conditions of the Contract:

Document	Title	Pages
Not Applicable		

§ A.3.1.2 The following Specifications:

(Either list the Specifications here, or refer to an exhibit attached to this Amendment.)

See Exhibit H1: USB Drive of 100% Specifications and Prints; 1 USB Drive

Section	Title	Date	Pages
---------	-------	------	-------

§ A.3.1.3 The following Drawings:

(Either list the Drawings here, or refer to an exhibit attached to this Amendment.)

See Exhibit H2: List of Drawings; 4 PAGES

Number	Title	Date
--------	-------	------

§ A.3.1.4 The Sustainability Plan, if any:

(If the Owner identified a Sustainable Objective in the Owner's Criteria, identify the document or documents that comprise the Sustainability Plan by title, date and number of pages, and include other identifying information. The Sustainability Plan identifies and describes the Sustainable Objective; the targeted Sustainable Measures; implementation strategies selected to achieve the Sustainable Measures; the Owner's and Construction Manager's roles and responsibilities associated with achieving the Sustainable Measures; the specific details about design reviews, testing or metrics to verify achievement of each Sustainable Measure; and the Sustainability Documentation required for the Project, as those terms are defined in Exhibit C to the Agreement.)

Title	Date	Pages
-------	------	-------

Init.

Other identifying information:

§ A.3.1.5 Allowances, if any, included in the Guaranteed Maximum Price:
(Identify each allowance.)

Item	Price
See Exhibit I: Reimbursable Allowances to Contract (1 PAGE)	

§ A.3.1.6 Assumptions and clarifications, if any, upon which the Guaranteed Maximum Price is based:
(Identify each assumption and clarification.)

See Exhibit J: GMP Description Narrative of Inclusions and Exclusions (7 PAGES)

§ A.3.1.7 The Guaranteed Maximum Price is based upon the following other documents and information:
(List any other documents or information here, or refer to an exhibit attached to this Amendment.)

See Exhibit B: AIA 133 Insurance and Bonds See Exhibit C: AIA 201 General Conditions See Exhibit K: General Condition to be Billed as Lump Sum (1 PAGE)

ARTICLE A.4 CONSTRUCTION MANAGER’S CONSULTANTS, CONTRACTORS, DESIGN PROFESSIONALS, AND SUPPLIERS

§ A.4.1 The Construction Manager shall retain the consultants, contractors, design professionals, and suppliers, identified below:
(List name, discipline, address, and other information.)

This Amendment to the Agreement entered into as of the day and year first written above.

OWNER (Signature)

(Printed name and title)

CONSTRUCTION MANAGER (Signature)

Andrew J. Scull, President

(Printed name and title)

Init.

Additions and Deletions Report for AIA® Document A133® – 2019 Exhibit A

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

Note: This Additions and Deletions Report is provided for information purposes only and is not incorporated into or constitute any part of the associated AIA document. This Additions and Deletions Report and its associated document were generated simultaneously by AIA software at 09:50:58 MT on 02/02/2023.

PAGE 1

This Amendment dated the Thirteenth day of February in the year Two Thousand Twenty-Three, is incorporated into the accompanying AIA Document A133™–2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price dated the Twenty-eighth day of January in the year Two Thousand Twenty-Two (the "Agreement")

...

202231 - Sturgis Brown High School Kitchen/Commons

...

Meade School District No. 46-1
1230 Douglas Street
Sturgis, SD 57785

...

Scull Construction Service, Inc.
PO Box 7636
803 Industrial Avenue
Rapid City, South Dakota 57709

PAGE 2

§ A.1.1.1 The Contract Sum is guaranteed by the Construction Manager not to exceed Seven Million Nine Hundred and Forty-Five Thousand Four Hundred Fifty-Three Dollars and Zero Cents (\$ 7,945,453.00), subject to additions and deductions by Change Order as provided in the Contract Documents.

...

See Exhibit D: GMP Cost Summary (Guaranteed Maximum Price Cost Based on 100% Construction Documents); (1 PAGE)

...

Item

See Exhibit E: Alterantes to Contract (1 PAGE)

Item **Price**

...

Established as follows:

...

June 5th, 2023

PAGE 3

By the following date: To be determined after bids are received and Subcontractors/Suppliers have been elected.

...

§ A.2.3.3 If the Construction Manager fails to achieve Substantial Completion as provided in this Section A.2.3, liquidated damages, if any, shall be assessed as set forth in ~~Section 6.1.6 of the Agreement~~ at \$250 per Calendar Date.

...

<u>Document</u>	<u>Title</u>	<u>Pages</u>
<u>Not Applicable</u>		

Document	Title	Date	Pages
-----------------	--------------	-------------	--------------

...

See Exhibit H1: USB Drive of 100% Specifications and Prints; 1 USB Drive

...

See Exhibit H2: List of Drawings; 4 PAGES

PAGE 4

See Exhibit I: Reimbursable Allowances to Contract (1 PAGE)

...

See Exhibit J: GMP Description Narrative of Inclusions and Exclusions (7 PAGES)

...

See Exhibit B: AIA 133 Insurance and Bonds See Exhibit C: AIA 201 General Conditions See Exhibit K: General Condition to be Billed as Lump Sum (1 PAGE)

...

Certification of Document's Authenticity

AIA® Document D401™ – 2003

I, Andrew J. Scull, hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with its associated Additions and Deletions Report and this certification at 09:50:58 MT on 02/02/2023 under Order No. 2114293393 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document A133™ - 2019 Exhibit A, Guaranteed Maximum Price Amendment, as published by the AIA in its software, other than those additions and deletions shown in the associated Additions and Deletions Report.

(Signed)

(Title)

(Dated)

AIA[®] Document A133[®] – 2019 Exhibit B

Insurance and Bonds

This Insurance and Bonds Exhibit is part of the Agreement, between the Owner and the Construction Manager, dated the Thirteenth day of July in the year Two thousand twenty-one

(In words, indicate day, month and year.)

for the following **PROJECT**:

(Name and location or address)

202231 - Sturgis Brown High School Kitchen/Commons

THE OWNER:

(Name, legal status, and address)

Meade School District No. 46-1
1230 Douglas Street
Sturgis, SD 57785

THE CONSTRUCTION MANAGER:

(Name, legal status, and address)

Scully Construction Service, Inc.
PO Box 7636
Rapid City, SD 57709

TABLE OF ARTICLES

B.1 GENERAL

B.2 OWNER'S INSURANCE

B.3 CONSTRUCTION MANAGER'S INSURANCE AND BONDS

B.4 SPECIAL TERMS AND CONDITIONS

ARTICLE B.1 GENERAL

The Owner and Construction Manager shall purchase and maintain insurance, and provide bonds, as set forth in this Exhibit. As used in this Exhibit, the term General Conditions refers to AIA Document A201[™]-2017, General Conditions of the Contract for Construction.

ARTICLE B.2 OWNER'S INSURANCE

§ B.2.1 General

Prior to commencement of the Work, the Owner shall secure the insurance, and provide evidence of the coverage, required under this Article B.2 and, upon the Construction Manager's request, provide a copy of the property insurance policy or policies required

ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

This document is intended to be used in conjunction with AIA Document A201[™]-2017, General Conditions of the Contract for Construction. Article 11 of A201[™]-2017 contains additional insurance provisions.

Init.

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User Notes:

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by Section B.2.3. The copy of the policy or policies provided shall contain all applicable conditions, definitions, exclusions, and endorsements.

§ B.2.2 Liability Insurance

The Owner shall be responsible for purchasing and maintaining the Owner’s usual general liability insurance.

§ B.2.3 Required Property Insurance

§ B.2.3.1 Unless this obligation is placed on the Construction Manager pursuant to Section B.3.3.2.1, the Owner shall purchase and maintain, from an insurance company or insurance companies lawfully authorized to issue insurance in the jurisdiction where the Project is located, property insurance written on a builder's risk “all-risks” completed value or equivalent policy form and sufficient to cover the total value of the entire Project on a replacement cost basis. The Owner’s property insurance coverage shall be no less than the amount of the initial Contract Sum, plus the value of subsequent Modifications and labor performed and materials or equipment supplied by others. The property insurance shall be maintained until Substantial Completion and thereafter as provided in Section B.2.3.1.3, unless otherwise provided in the Contract Documents or otherwise agreed in writing by the parties to this Agreement. This insurance shall include the interests of the Owner, Construction Manager, Subcontractors, and Sub-subcontractors in the Project as insureds. This insurance shall include the interests of mortgagees as loss payees.

§ B.2.3.1.1 Causes of Loss. The insurance required by this Section B.2.3.1 shall provide coverage for direct physical loss or damage, and shall not exclude the risks of fire, explosion, theft, vandalism, malicious mischief, collapse, earthquake, flood, or windstorm. The insurance shall also provide coverage for ensuing loss or resulting damage from error, omission, or deficiency in construction methods, design, specifications, workmanship, or materials. Sub-limits, if any, are as follows:

(Indicate below the cause of loss and any applicable sub-limit.)

Cause of Loss	Sub-Limit
---------------	-----------

§ B.2.3.1.2 Specific Required Coverages. The insurance required by this Section B.2.3.1 shall provide coverage for loss or damage to falsework and other temporary structures, and to building systems from testing and startup. The insurance shall also cover debris removal, including demolition occasioned by enforcement of any applicable legal requirements, and reasonable compensation for the Architect’s and Construction Manager’s services and expenses required as a result of such insured loss, including claim preparation expenses. Sub-limits, if any, are as follows:

(Indicate below type of coverage and any applicable sub-limit for specific required coverages.)

Coverage	Sub-Limit
----------	-----------

§ B.2.3.1.3 Unless the parties agree otherwise, upon Substantial Completion, the Owner shall continue the insurance required by Section B.2.3.1 or, if necessary, replace the insurance policy required under Section B.2.3.1 with property insurance written for the total value of the Project that shall remain in effect until expiration of the period for correction of the Work set forth in Section 12.2.2 of the General Conditions.

§ B.2.3.1.4 Deductibles and Self-Insured Retentions. If the insurance required by this Section B.2.3 is subject to deductibles or self-insured retentions, the Owner shall be responsible for all loss not covered because of such deductibles or retentions.

§ B.2.3.2 Occupancy or Use Prior to Substantial Completion. The Owner’s occupancy or use of any completed or partially completed portion of the Work prior to Substantial Completion shall not commence until the insurance company or companies providing the insurance under Section B.2.3.1 have consented in writing to the continuance of coverage. The Owner and the Construction Manager shall take no action with respect to partial occupancy or use that would cause cancellation, lapse, or reduction of insurance, unless they agree otherwise in writing.

§ B.2.3.3 Insurance for Existing Structures

If the Work involves remodeling an existing structure or constructing an addition to an existing structure, the Owner shall purchase and maintain, until the expiration of the period for correction of Work as set forth in Section 12.2.2 of the General Conditions, “all-risks” property insurance, on a replacement cost basis, protecting the existing structure

Init.

against direct physical loss or damage from the causes of loss identified in Section B.2.3.1, notwithstanding the undertaking of the Work. The Owner shall be responsible for all co-insurance penalties.

§ B.2.4 Optional Extended Property Insurance.

The Owner shall purchase and maintain the insurance selected and described below.

(Select the types of insurance the Owner is required to purchase and maintain by placing an X in the box(es) next to the description(s) of selected insurance. For each type of insurance selected, indicate applicable limits of coverage or other conditions in the fill point below the selected item.)

- § B.2.4.1 Loss of Use, Business Interruption, and Delay in Completion Insurance**, to reimburse the Owner for loss of use of the Owner's property, or the inability to conduct normal operations due to a covered cause of loss.

- § B.2.4.2 Ordinance or Law Insurance**, for the reasonable and necessary costs to satisfy the minimum requirements of the enforcement of any law or ordinance regulating the demolition, construction, repair, replacement or use of the Project.

- § B.2.4.3 Expediting Cost Insurance**, for the reasonable and necessary costs for the temporary repair of damage to insured property, and to expedite the permanent repair or replacement of the damaged property.

- § B.2.4.4 Extra Expense Insurance**, to provide reimbursement of the reasonable and necessary excess costs incurred during the period of restoration or repair of the damaged property that are over and above the total costs that would normally have been incurred during the same period of time had no loss or damage occurred.

- § B.2.4.5 Civil Authority Insurance**, for losses or costs arising from an order of a civil authority prohibiting access to the Project, provided such order is the direct result of physical damage covered under the required property insurance.

- § B.2.4.6 Ingress/Egress Insurance**, for loss due to the necessary interruption of the insured's business due to physical prevention of ingress to, or egress from, the Project as a direct result of physical damage.

- § B.2.4.7 Soft Costs Insurance**, to reimburse the Owner for costs due to the delay of completion of the Work, arising out of physical loss or damage covered by the required property insurance: including construction loan fees; leasing and marketing expenses; additional fees, including those of architects, engineers, consultants, attorneys and accountants, needed for the completion of the construction, repairs, or reconstruction; and carrying costs such as property taxes, building permits, additional interest on loans, realty taxes, and insurance premiums over and above normal expenses.

§ B.2.5 Other Optional Insurance.

The Owner shall purchase and maintain the insurance selected below.

Init.

(Select the types of insurance the Owner is required to purchase and maintain by placing an X in the box(es) next to the description(s) of selected insurance.)

§ B.2.5.1 Cyber Security Insurance for loss to the Owner due to data security and privacy breach, including costs of investigating a potential or actual breach of confidential or private information. (Indicate applicable limits of coverage or other conditions in the fill point below.)

§ B.2.5.2 Other Insurance
(List below any other insurance coverage to be provided by the Owner and any applicable limits.)

Coverage

Limits

ARTICLE B.3 CONSTRUCTION MANAGER'S INSURANCE AND BONDS

§ B.3.1 General

§ B.3.1.1 Certificates of Insurance. The Construction Manager shall provide certificates of insurance acceptable to the Owner evidencing compliance with the requirements in this Article B.3 at the following times: (1) prior to commencement of the Work; (2) upon renewal or replacement of each required policy of insurance; and (3) upon the Owner's written request. An additional certificate evidencing continuation of commercial liability coverage, including coverage for completed operations, shall be submitted with the final Application for Payment and thereafter upon renewal or replacement of such coverage until the expiration of the periods required by Section B.3.2.1 and Section B.3.3.1. The certificates will show the Owner as an additional insured on the Construction Manager's Commercial General Liability and excess or umbrella liability policy or policies.

§ B.3.1.2 Deductibles and Self-Insured Retentions. The Construction Manager shall disclose to the Owner any deductible or self-insured retentions applicable to any insurance required to be provided by the Construction Manager.

§ B.3.1.3 Additional Insured Obligations. To the fullest extent permitted by law, the Construction Manager shall cause the commercial general liability coverage to include (1) the Owner, the Architect, and the Architect's consultants as additional insureds for claims caused in whole or in part by the Construction Manager's negligent acts or omissions during the Construction Manager's operations; and (2) the Owner as an additional insured for claims caused in whole or in part by the Construction Manager's negligent acts or omissions for which loss occurs during completed operations. The additional insured coverage shall be primary and non-contributory to any of the Owner's general liability insurance policies and shall apply to both ongoing and completed operations. To the extent commercially available, the additional insured coverage shall be no less than that provided by Insurance Services Office, Inc. (ISO) forms CG 20 10 07 04, CG 20 37 07 04, and, with respect to the Architect and the Architect's consultants, CG 20 32 07 04.

§ B.3.2 Construction Manager's Required Insurance Coverage

§ B.3.2.1 The Construction Manager shall purchase and maintain the following types and limits of insurance from an insurance company or insurance companies lawfully authorized to issue insurance in the jurisdiction where the Project is located. The Construction Manager shall maintain the required insurance until the expiration of the period for correction of Work as set forth in Section 12.2.2 of the General Conditions, unless a different duration is stated below:

(If the Construction Manager is required to maintain insurance for a duration other than the expiration of the period for correction of Work, state the duration.)

§ B.3.2.2 Commercial General Liability

§ B.3.2.2.1 Commercial General Liability insurance for the Project written on an occurrence form with policy limits of not less than One Million Dollars and Zero Cents (\$ 1000000.00) each occurrence, Two Million Dollars and Zero Cents (\$ 2000000.00) general aggregate, and One Million Dollars and Zero Cents (\$ 1000000.00) aggregate for products-completed operations hazard, providing coverage for claims including

Init.

- .1 damages because of bodily injury, sickness or disease, including occupational sickness or disease, and death of any person;
- .2 personal injury and advertising injury;
- .3 damages because of physical damage to or destruction of tangible property, including the loss of use of such property;
- .4 bodily injury or property damage arising out of completed operations; and
- .5 the Construction Manager's indemnity obligations under Section 3.18 of the General Conditions.

§ B.3.2.2 The Construction Manager's Commercial General Liability policy under this Section B.3.2.2 shall not contain an exclusion or restriction of coverage for the following:

- .1 Claims by one insured against another insured, if the exclusion or restriction is based solely on the fact that the claimant is an insured, and there would otherwise be coverage for the claim.
- .2 Claims for property damage to the Construction Manager's Work arising out of the products-completed operations hazard where the damaged Work or the Work out of which the damage arises was performed by a Subcontractor.
- .3 Claims for bodily injury other than to employees of the insured.
- .4 Claims for indemnity under Section 3.18 of the General Conditions arising out of injury to employees of the insured.
- .5 Claims or loss excluded under a prior work endorsement or other similar exclusionary language.
- .6 Claims or loss due to physical damage under a prior injury endorsement or similar exclusionary language.
- .7 Claims related to residential, multi-family, or other habitational projects, if the Work is to be performed on such a project.
- .8 Claims related to roofing, if the Work involves roofing.
- .9 Claims related to exterior insulation finish systems (EIFS), synthetic stucco or similar exterior coatings or surfaces, if the Work involves such coatings or surfaces.
- .10 Claims related to earth subsidence or movement, where the Work involves such hazards.
- .11 Claims related to explosion, collapse and underground hazards, where the Work involves such hazards.

§ B.3.2.3 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Construction Manager, with policy limits of not less than One Million Dollars and Zero Cents (\$ 1000000.00) per accident, for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles along with any other statutorily required automobile coverage.

§ B.3.2.4 The Construction Manager may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided such primary and excess or umbrella insurance policies result in the same or greater coverage as the coverages required under Section B.3.2.2 and B.3.2.3, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not require the exhaustion of the underlying limits only through the actual payment by the underlying insurers.

§ B.3.2.5 Workers' Compensation at statutory limits.

§ B.3.2.6 Employers' Liability with policy limits not less than Five Hundred Thousand Dollars and Zero Cents (\$ 500000.00) each accident, Five Hundred Thousand Dollars and Zero Cents (\$ 500000.00) each employee, and Five Hundred Thousand Dollars and Zero Cents (\$ 500000.00) policy limit.

§ B.3.2.7 Jones Act, and the Longshore & Harbor Workers' Compensation Act, as required, if the Work involves hazards arising from work on or near navigable waterways, including vessels and docks

§ B.3.2.8 If the Construction Manager is required to furnish professional services as part of the Work, the Construction Manager shall procure Professional Liability insurance covering performance of the professional services, with policy limits of not less than One Million Dollars and Zero Cents (\$ 1000000.00) per claim and Two Million Dollars and Zero Cents (\$ 2000000.00) in the aggregate.

Init.

§ B.3.2.9 If the Work involves the transport, dissemination, use, or release of pollutants, the Construction Manager shall procure Pollution Liability insurance, with policy limits of not less than Dollars (\$ NaN) per claim and (\$) in the aggregate.

§ B.3.2.10 Coverage under Sections B.3.2.8 and B.3.2.9 may be procured through a Combined Professional Liability and Pollution Liability insurance policy, with combined policy limits of not less than One Million Dollars and Zero Cents (\$ 1000000.00) per claim and One Million Dollars and Zero Cents (\$ 1000000.00) in the aggregate.

§ B.3.2.11 Insurance for maritime liability risks associated with the operation of a vessel, if the Work requires such activities, with policy limits of not less than Dollars (\$ NaN) per claim and Dollars (\$ NaN) in the aggregate.

§ B.3.2.12 Insurance for the use or operation of manned or unmanned aircraft, if the Work requires such activities, with policy limits of not less than Dollars (\$ NaN) per claim and Dollars (\$ NaN) in the aggregate.

§ B.3.3 Construction Manager's Other Insurance Coverage

§ B.3.3.1 Insurance selected and described in this Section B.3.3 shall be purchased from an insurance company or insurance companies lawfully authorized to issue insurance in the jurisdiction where the Project is located. The Construction Manager shall maintain the required insurance until the expiration of the period for correction of Work as set forth in Section 12.2.2 of the General Conditions, unless a different duration is stated below:

(If the Construction Manager is required to maintain any of the types of insurance selected below for a duration other than the expiration of the period for correction of Work, state the duration.)

§ B.3.3.2 The Construction Manager shall purchase and maintain the following types and limits of insurance in accordance with Section B.3.3.1.

(Select the types of insurance the Construction Manager is required to purchase and maintain by placing an X in the box(es) next to the description(s) of selected insurance. Where policy limits are provided, include the policy limit in the appropriate fill point.)

§ B.3.3.2.1 Property insurance of the same type and scope satisfying the requirements identified in Section B.2.3, which, if selected in this Section B.3.3.2.1, relieves the Owner of the responsibility to purchase and maintain such insurance except insurance required by Section B.2.3.1.3 and Section B.2.3.3. The Construction Manager shall comply with all obligations of the Owner under Section B.2.3 except to the extent provided below. The Construction Manager shall disclose to the Owner the amount of any deductible, and the Owner shall be responsible for losses within the deductible. Upon request, the Construction Manager shall provide the Owner with a copy of the property insurance policy or policies required. The Owner shall adjust and settle the loss with the insurer and be the trustee of the proceeds of the property insurance in accordance with Article 11 of the General Conditions unless otherwise set forth below:

(Where the Construction Manager's obligation to provide property insurance differs from the Owner's obligations as described under Section B.2.3, indicate such differences in the space below. Additionally, if a party other than the Owner will be responsible for adjusting and settling a loss with the insurer and acting as the trustee of the proceeds of property insurance in accordance with Article 11 of the General Conditions, indicate the responsible party below.)

§ B.3.3.2.2 Railroad Protective Liability Insurance, with policy limits of not less than One Million Dollars and Zero Cents (\$ 1000000.00) per claim and One Million Dollars and Zero Cents (\$ 1000000.00) in the aggregate, for Work within fifty (50) feet of railroad property.

§ B.3.3.2.3 Asbestos Abatement Liability Insurance, with policy limits of not less than One Million Dollars and Zero Cents (\$ 1000000.00) per claim and One Hundred Thousand Dollars and Zero Cents (\$ 100000.00) in the aggregate, for liability arising from the encapsulation, removal, handling, storage, transportation, and disposal of asbestos-containing materials.

Init.

- [] § B.3.3.2.4 Insurance for physical damage to property while it is in storage and in transit to the construction site on an “all-risks” completed value form.
- [] § B.3.3.2.5 Property insurance on an “all-risks” completed value form, covering property owned by the Construction Manager and used on the Project, including scaffolding and other equipment.
- [] § B.3.3.2.6 **Other Insurance**
(List below any other insurance coverage to be provided by the Construction Manager and any applicable limits.)

Coverage	Limits
----------	--------

§ B.3.4 Performance Bond and Payment Bond

The Construction Manager shall provide surety bonds, from a company or companies lawfully authorized to issue surety bonds in the jurisdiction where the Project is located, as follows:
(Specify type and penal sum of bonds.)

Type	Penal Sum (\$0.00)
Payment & Performance Bond	\$7,945,453.00

Payment and Performance Bonds shall be AIA Document A312™, Payment Bond and Performance Bond, or contain provisions identical to AIA Document A312™, current as of the date of this Agreement.

ARTICLE B.4 SPECIAL TERMS AND CONDITIONS

Special terms and conditions that modify this Insurance and Bonds Exhibit, if any, are as follows:

Additions and Deletions Report for AIA® Document A133® – 2019 Exhibit B

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

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PAGE 1

This Insurance and Bonds Exhibit is part of the Agreement, between the Owner and the Construction Manager, dated the Thirteenth day of July in the year Two thousand twenty-one

...

202231 - Sturgis Brown High School Kitchen/Commons

...

Meade School District No. 46-1
1230 Douglas Street
Sturgis, SD 57785

...

Scull Construction Service, Inc.
PO Box 7636
Rapid City, SD 57709

PAGE 4

§ B.3.2.2.1 Commercial General Liability insurance for the Project written on an occurrence form with policy limits of not less than One Million Dollars and Zero Cents (\$ 1000000.00) each occurrence, Two Million Dollars and Zero Cents (\$ 2000000.00) general aggregate, and One Million Dollars and Zero Cents (\$ 1000000.00) aggregate for products-completed operations hazard, providing coverage for claims including

PAGE 5

§ B.3.2.3 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Construction Manager, with policy limits of not less than One Million Dollars and Zero Cents (\$ 1000000.00) per accident, for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles along with any other statutorily required automobile coverage.

...

§ B.3.2.6 Employers' Liability with policy limits not less than Five Hundred Thousand Dollars and Zero Cents (\$ 500000.00) each accident, Five Hundred Thousand Dollars and Zero Cents (\$ 500000.00) each employee, and Five Hundred Thousand Dollars and Zero Cents (\$ 500000.00) policy limit.

...

§ B.3.2.8 If the Construction Manager is required to furnish professional services as part of the Work, the Construction Manager shall procure Professional Liability insurance covering performance of the professional services, with policy limits of not less than One Million Dollars and Zero Cents (\$ 1000000.00) per claim and Two Million Dollars and Zero Cents (\$ 2000000.00) in the aggregate.

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§ B.3.2.9 If the Work involves the transport, dissemination, use, or release of pollutants, the Construction Manager shall procure Pollution Liability insurance, with policy limits of not less than Dollars (\$ NaN) per claim and (\$) in the aggregate.

...

§ B.3.2.10 Coverage under Sections B.3.2.8 and B.3.2.9 may be procured through a Combined Professional Liability and Pollution Liability insurance policy, with combined policy limits of not less than One Million Dollars and Zero Cents (\$ 1000000.00) per claim and One Million Dollars and Zero Cents (\$ 1000000.00) in the aggregate.

...

§ B.3.2.11 Insurance for maritime liability risks associated with the operation of a vessel, if the Work requires such activities, with policy limits of not less than Dollars (\$ NaN) per claim and Dollars (\$ NaN) in the aggregate.

...

§ B.3.2.12 Insurance for the use or operation of manned or unmanned aircraft, if the Work requires such activities, with policy limits of not less than Dollars (\$ NaN) per claim and Dollars (\$ NaN) in the aggregate.

...

§ B.3.3.2.1 Property insurance of the same type and scope satisfying the requirements identified in Section B.2.3, which, if selected in this Section B.3.3.2.1, relieves the Owner of the responsibility to purchase and maintain such insurance except insurance required by Section B.2.3.1.3 and Section B.2.3.3. The Construction Manager shall comply with all obligations of the Owner under Section B.2.3 except to the extent provided below. The Construction Manager shall disclose to the Owner the amount of any deductible, and the Owner shall be responsible for losses within the deductible. Upon request, the Construction Manager shall provide the Owner with a copy of the property insurance policy or policies required. The Owner shall adjust and settle the loss with the insurer and be the trustee of the proceeds of the property insurance in accordance with Article 11 of the General Conditions unless otherwise set forth below:

...

§ B.3.3.2.2 Railroad Protective Liability Insurance, with policy limits of not less than One Million Dollars and Zero Cents (\$ 1000000.00) per claim and One Million Dollars and Zero Cents (\$ 1000000.00) in the aggregate, for Work within fifty (50) feet of railroad property.

...

§ B.3.3.2.3 Asbestos Abatement Liability Insurance, with policy limits of not less than One Million Dollars and Zero Cents (\$ 1000000.00) per claim and One Hundred Thousand Dollars and Zero Cents (\$ 100000.00) in the aggregate, for liability arising from the encapsulation, removal, handling,

storage, transportation, and disposal of asbestos-containing materials.

PAGE 7

<u>Type</u>	<u>Penal Sum (\$0.00)</u>
<u>Payment & Performance Bond</u>	<u>\$7,945,453.00</u>
<u>Type</u>	<u>Penal Sum (\$0.00)</u>
<u>Payment Bond</u>	
<u>Performance Bond</u>	



Sturgis Brown High School Kitchen Addition

Exhibit D - GMP Cost Summary (Page 1 of 1)

Revised: 2/1/2023

LINE

1 BID PACKAGES				
BID DATE / TIME	BID PACKAGE	DESCRIPTION	SUBCONTRACTOR / COMMENTS	90% GMP Documents 01/13/2023
	1A	Construction Staking	Estimate	7,500
	1B	Materials Testing	Estimate	10,000
	1C	Final Cleaning	Estimate	8,665
	3A	Foundation and Site Concrete	Estimate	546,279
	4A	Masonry	Estimate	686,477
	5A	Structural Steel	Estimate	529,930
	6A	Rough Carpentry	Estimate	244,032
	7A	Membrane Roofing	Estimate	335,330
	7G	Joint Sealants	Estimate	34,600
	8A	Aluminum Storefronts	Estimate	188,110
	8B	Doors and Hardware (Material Supply)	Estimate	33,035
	8C	Overhead and Coiling Doors	Estimate	22,015
	9A	Gypsum Board Assemblies	Estimate	142,000
	9B	Tiling	Estimate	37,470
	9C	Acoustical Ceilings	Estimate	84,000
	9D	Flooring	Estimate	73,649
	9E	Painting and Coating	Estimate	65,000
	9F	Epoxy Flooring	Estimate	30,600
	10A	Interior/Exterior Signage	Allowance	10,000
	10A	Toilet Compartments (Material Supply)	Estimate	9,761
	10A	Toilet/Bath Accessories (Material Supply)	Estimate	2,860
	10A	Fire Extinguishers/Cabinets (Material Supply)	Estimate	1,244
	10A	Plastic Lockers (Material Supply)	Estimate	6,243
	11A	Food Service Equipment	Allowance	750,000
	21A	Fire Suppression	Estimate	77,990
	22A	Plumbing	Estimate	950,000
	23A	HVAC	Estimate	592,452
	26A	Electrical and Communications	Estimate	658,054
	31A	Sitework, Excavation, and Utilities	Estimate	437,000
	NA	Relocating of Existing Underground Utilities Against Existing Building	Allowance	25,000
	32A	Asphalt Paving	Estimate	51,200
	32C	Landscaping	Estimate	50,000
BID PACKAGE TOTAL				6,700,495
34 CONSTRUCTION MANAGERS GENERAL CONDITIONS				
		Preconstruction Fee		5,000
		General Conditions		401,621
		Reimbursable Allowances:		
		Winter Conditions / Temporary Heating Allowance		35,000
SUBTOTAL				7,142,116
40 FEE / INSURANCE / BOND / TAXES				
Rate				
0.27%	Building/SWPPP Permits - Allowance (Rate taken from City of Sturgis website)			19,534
0.22%	Professional Liability Insurance			15,756
0.50%	Builders Risk Insurance			35,887
3.50%	CM Fee			252,465
0.60%	Payment and Performance Bond			44,795
2.04%	Excise Tax			153,215
1.30%	90% CD Design Level Scope/Design Uncertainties			99,629
3.00%	Construction Contingency			232,902
TOTAL COST OF CONSTRUCTION				7,996,299

51 Value Engineering (VE) Items (NOT INLCUDED ABOVE)				
ITEM #	STATUS	DESCRIPTION	TARGETED VE COST	APPROVED VE
VE ITEM #1	Approved	Change roof to mechanically fastened	-50,846	-50,846
SUBTOTAL			-50,846	-50,846

56 ALTERNATES (ALT) (NOT INLCUDED ABOVE)				
ALT #	STATUS	DESCRIPTION	ALT COST	APPROVED ALT
Alternate #1	Not Approved	Storm Sewer	784,280	0
Alternate #2	Not Approved	Food Service Equipment Additional Equipment	TBD	0
SUBTOTAL			784,280	0
TOTAL COST OF CONSTRUCTION WITH APPROVED VE + ALTERNATES				7,945,453



EXHIBIT E: ALTERNATES TO CONTRACT (Page 1 of 1)

- **Approved Alternates and Value Engineering Items included within the GMP:**
 - **Alternates:**
 - **None approved**
 - **Accepted Value Engineering items included within the GMP:**
 - Value Engineering Item #1 – Change Roof to Mechanically Fastened – **(\$50,846)**
 - Cost savings to change roof system to mechanically fastened

- **Alternates Items Not Approved and not included within the GMP:**
 - **Alternates:**
 - Alternate #1 – Storm Sewer - **\$784,280**
 - Cost for new storm sewer system per plans/details shown on FMG's civil sheets
 - Alternate #2 – Food Service Equipment Additional Equipment – **TBD**
 - Additional food service equipment items

EXHIBIT H2: LIST OF DRAWINGS – STURGIS BROWN HIGH SCHOOL KITCHEN EXPANSION (Page 1 of 4)

CODE INFORMATION

1.10	GENERAL INFORMATION	01/13/2023
1.20	CODE PLAN	01/13/2023

CIVIL

2.10	EXISTING CONDITIONS WITH AERIAL IMAGE	01/13/2023
2.11	EXISTING CONDITIONS (WEST)	01/13/2023
2.12	EXISTING CONDITIONS (EAST)	01/13/2023
2.20	DEMOLITION PLAN	01/13/2023
2.30	SITE LAYOUT	01/13/2023
2.40	GRADING PLAN	01/13/2023
2.50	UTILITY PLAN	01/13/2023
2.51	UTILITY PROFILES	01/13/2023
2.60	EROSION CONTROL PLAN	01/13/2023
2.70	DETAILS	01/13/2023
2.80	ALT 1 – OVERALL STORM SEWER PLAN	01/13/2023
2.81	ALT 1 – STORM SEWER PLAN & PROFILE (0+00 TO 12+60)	01/13/2023
2.82	ALT 1 – STORM SEWER PLAN & PROFILE (12.60 TO END)	01/13/2023
2.83	ALT 1 – STORM SEWER PLAN & PROFILE (0+00 TO END)	01/13/2023
2.84	ALT 1 – EROSION CONTROL PLAN	01/13/2023
2.85	ALT 1 – DETAILS	01/13/2023
2.86	ALT 1 – DETAILS	01/13/2023

STRUCTURAL

3.01	STRUCTURAL GENERAL NOTES	01/13/2023
3.02	IBC INSPECTION TABLES	01/13/2023
3.03	IBC INSPECTION TABLES CONTINUED	01/13/2023
3.05	WIND UPLIFT PLANS	01/13/2023
3.06	CONCRETE SURFACE REQUIREMENTS	01/13/2023
3.11	FOUNDATION PLAN	01/13/2023
3.12	FOUNDATION PLAN – TRASH ENCLOSURE	01/13/2023
3.13	LOW ROOF FRAMING PLAN	01/13/2023
3.14	HIGH ROOF FRAMING PLAN	01/13/2023
3.41	LATERAL FRAMING EVALUATIONS AND SECTIONS	01/13/2023
3.51	DETAILS	01/13/2023
3.52	DETAILS	01/13/2023
3.53	DETAILS	01/13/2023

EXHIBIT H2: LIST OF DRAWINGS – STURGIS BROWN HIGH SCHOOL KITCHEN EXPANSION (Page 2 of 4)

3.54	DETAILS	01/13/2023
3.56	DETAILS	01/13/2023
3.61	STANDARD DETAILS/SCHEDULES	01/13/2023
3.62	STANDARD DETAILS/SCHEDULES	01/13/2023
3.63	STANDARD DETAILS/SCHEDULES	01/13/2023
3.64	STANDARD DETAILS/SCHEDULES	01/13/2023

ARCHITECTURAL

4.00	FIRST FLOOR DEMOLITION PLAN	01/13/2023
4.10	FLOOR PLANS	01/13/2023
4.20	FIRST FLOOR FINISH PLAN	01/13/2023
4.30	DOOR SCHEDULE & BORROWED LIGHT TYPE	01/13/2023
4.31	PLAN DETAILS	01/13/2023
4.32	PLAN DETAILS	01/13/2023
4.40	ENLARGED FLOOR PLANS	01/13/2023
4.50	INTERIOR ELEVATIONS	01/13/2023
4.60	FURNITURE PLAN	01/13/2023
5.10	EXTERIOR ELEVATIONS & STOREFRONTS	01/13/2023
5.20	BUILDING SECTIONS	01/13/2023
5.21	BUILDING SECTIONS	01/13/2023
5.40	SECTION DETAILS	01/13/2023
5.41	SECTION DETAILS	01/13/2023
5.42	SECTION DETAILS	01/13/2023
5.43	SECTION DETAILS	01/13/2023
5.50	ROOF PLANS	01/13/2023
5.51	ROOF DETAILS	01/13/2023
6.10	REFLECTED CEILING PLANS	01/13/2023
6.20	CEILING DETAILS	01/13/2023

MECHANICAL

8.00	MECHANICAL LEGEND AND SHEET INDEX	01/13/2023
8.01	OVERALL MECHANICAL PLAN	01/13/2023
8.10	UNDERFLOOR PLUMBING PLAN	01/13/2023
8.11	PLUMBING PLAN	01/13/2023
8.21	FIRE SPRINKLER PLAN	01/13/2023
8.31	HVAC PLAN	01/13/2023
8.32	MECHANICAL ROOF PLAN	01/13/2023
8.41	MECHANICAL PIPING PLAN	01/13/2023

EXHIBIT H2: LIST OF DRAWINGS – STURGIS BROWN HIGH SCHOOL KITCHEN EXPANSION (Page 3 of 4)

8.51	ENLARGED PLUMBING PLANS	01/13/2023
8.52	ENLARGED PLUMBING PLANS	01/13/2023
8.61	MECHANICAL DETAILS	01/13/2023
8.62	MECHANICAL DETAILS	01/13/2023
8.71	MECHANICAL SCHEDULES	01/13/2023
8.81	MECHANICAL/ELECTRICAL SCHEDULES	01/13/2023
8.82	MECHANICAL/ELECTRICAL SCHEDULES	01/13/2023
8.83	MECHANICAL/ELECTRICAL SCHEDULES	01/13/2023

ELECTRICAL

9.00	ELECTRICAL SYMBOLS AND ABBREVIATIONS	01/13/2023
9.01	ELECTRICAL SITE PLAN	01/13/2023
9.10	LEVEL 1 – ELECTRICAL DEMOLITION PLAN	01/13/2023
9.11	LEVEL 1 – ELECTRICAL LIGHTING PLAN	01/13/2023
9.20	LEVEL 1 – OVERALL ELECTRICAL PLAN	01/13/2023
9.21	LEVEL 1 – ELECTRICAL POWER PLAN	01/13/2023
9.21A	ENLARGED KITCHEN ELECTRICAL PLAN	01/13/2023
9.21B	KITCHEN EQUIPMENT ELECTRICAL SCHEDULES	01/13/2023
9.22	ROOF ELECTRICAL PLAN	01/13/2023
9.31	LEVEL 1 – ELECTRICAL SYSTEMS PLAN	01/13/2023
9.40	ELECTRICAL SCHEDULES	01/13/2023
9.41	ELECTRICAL SCHEDULES	01/13/2023
9.50	POWER RISER AND DETAILS	01/13/2023
9.51	PANEL SCHEDULES	01/13/2023
9.60	ELECTRICAL DETAILS	01/13/2023
9.70	ELECTRICAL SCHEDULES	01/13/2023
9.71	ELECTRICAL SCHEDULES	01/13/2023
9.72	ELECTRICAL SCHEDULES	01/13/2023

FOODSERVICE

FS0.0	FOODSERVICE COVER PAGE	01/13/2023
FS1.0	EQUIPMENT PLAN	01/13/2023
FS1.1	EQUIPMENT PLAN	01/13/2023
FS2.0	EQUIPMENT ELEVATIONS	01/13/2023
FS2.1	EQUIPMENT ELEVATIONS	01/13/2023
FS2.2	3D VIEWS	01/13/2023
FS3.0	ELECTRICAL PLAN	01/13/2023
FS4.0	PLUMBING PLAN	01/13/2023

EXHIBIT H2: LIST OF DRAWINGS – STURGIS BROWN HIGH SCHOOL KITCHEN EXPANSION (Page 4 of 4)

FS4.1	PLUMBING PLAN	01/13/2023
FS5.0	DETAILS	01/13/2023
FS5.1	DETAILS	01/13/2023
FS6.0	BUILDING WORKS PLAN	01/13/2023
FS6.1	BUILDING WORKS PLAN	01/13/2023
FS7.0	WALK IN DETAILS	01/13/2023
FS7.1	WALK IN DETAILS	01/13/2023
FS7.2	REFRIGERATION DETAILS	01/13/2023



EXHIBIT I: REIMBURSABLE ALLOWANCES TO CONTRACT (Page 1 of 1)

All allowance costs listed below are to include all materials, equipment, delivery, labor, receiving, handling, installation, subcontractor/supplier/CM overhead and profit, and applicable Sales Taxes

Allowances:

- Bid Package #10A – Interior/Exterior Signage: \$10,000.00
 - This allowance is for all
- Bid Package #11A – Food Service Equipment: \$750,000.00
 - This allowance is for all materials, equipment, freight and labor to install the food service equipment package
- Relocating of Existing Underground Utilities Against Existing Building: \$25,000.00
 - This allowance is for the relocating or fixing of any existing underground utilities/items that needs to happen to allow for the excavation and installation of new concrete foundations and any other new underground items associated with the new addition
- Winter Conditions / Temporary Heating Allowance: \$35,000.00
 - This allowance is for temporary building heat equipment rental, fuel consumption, tenting, heating...etc.
- Building/SWPPP Permits: \$19,534.00
 - This allowance is for the paying of the City Building Permit and obtaining a Storm Water Pollution Prevention Plan



Cover Letter

February 13, 2023

Meade County School District
1230 Douglas Street
Sturgis, SD 57785
ATTN: Meade County School Board Members

RE: Sturgis Brown High School Kitchen Addition
Sturgis, SD
Sturgis Brown High School Kitchen Addition Guaranteed Maximum Price Proposal

Dear Board Members,

We are pleased to submit for your review our proposal to construct apartment the Sturgis Brown High School Kitchen Addition project. Full details of what is included in this proposal can be found in the Qualifications and Assumptions narrative attachment.

TOTAL ESTIMATED GMP.....\$7,945,453.00

We believe that this Guaranteed Maximum Price properly reflects the entire cost and scope for the Sturgis Brown High School Kitchen Addition project based upon the construction documents, our attached narrative, and listed inclusions and exclusions. If you have any questions regarding the information submitted or should you require additional information, please do not hesitate to contact us.

Cordially,

A handwritten signature in black ink that reads "Jake Losett".

Jake Losett
Preconstruction Manger
Scull Construction Services

EXHIBIT J: GMP DESCRIPTION NARRATIVE OF INCLUSIONS AND EXCLUSIONS: (Page 1 of 6)

Sturgis Brown High School Kitchen Addition

Qualifications and Assumptions:

1. This proposal is based on the 90% construction documents (CD's) provided by Architecture Incorporated on January 13, 2023. Please also see the Scope Narrative provided with this proposal for a more specific summary of scope included.
2. This proposal is valid for a period of 14 days. If an agreement is not executed at the end of the 14-day period, we may need to reevaluate our pricing.
3. We have assumed a construction start date of June 5, 2023.
4. Costs for dealing with unforeseen conditions have not been included. Please see A201 Article 3.7.4.
5. We have not included costs for any owner insurance, design fees, or tap & development fees. These can be added to this contract at your request.
6. Our proposal includes Sales Tax on materials and equipment.
7. Items not included in this proposal are as follows:
 - a. Connection of computer data wiring
 - b. Telephone systems
 - c. Acts of God
 - d. Architect and Engineering fees
 - e. Design errors and omissions
 - f. Rock excavation or blasting
 - g. Dewatering
 - h. Imported topsoil and onsite screening of existing topsoil
 - i. Abnormal delays in material deliveries and abnormal price increases
8. The following are included in this proposal: cost of the work as described in AIA 133 Article 6, general conditions, \$332,531.00 contingencies, professional liability insurance, builders risk insurance, 3.50% construction fee, payment and performance bond, and excise tax.
9. Use of Excess Funds, Savings, Allowances, and Contingency:
 - a. Any cost savings realized in contract negotiations with suppliers or subcontractors will be available to first be used in cost categories that experience overruns, then converted to contingency.
 - b. General Requirement allowances are to be used at the sole discretion of the CM, savings from these allowances would be converted to items that experience overruns, then to contingency.
 - c. Contingency is to be used as described in A133 article 3.2.4, 3.2.4.1, 3.2.4.2, 3.2.4.3 in its intended form.
 - d. Contingency items may include, but are not necessarily limited to weather, material inflation, subcontractor default, subcontractor, supplier scope gap, and material testing overruns.

EXHIBIT J: GMP DESCRIPTION NARRATIVE OF INCLUSIONS AND EXCLUSIONS: (Page 2 of 6)

*Cost savings throughout the projects will be accumulated and held in the CMAR contingency for scope gap, cost increases, or as seen fit by the Construction Manager. If cost savings have not been utilized or depleted at the end of this project or at a time seen fit by the Construction Manager, contingency savings will be returned to the owner. If the contingency has been depleted due to changes or scope additions to the project by the Owner, thereafter said costs, will be the owner's responsibility for reimbursement and adjusted to the GMP shall be made.

The Construction Manager reserves the right to adjust the GMP based upon the actual cost of the above items. The Construction Manager will not be held responsible for costs of the Architectural and Engineering firms for the design or redesign of any items.

Sturgis Brown High School Kitchen Addition

Scope Narrative:

Below is the list of bid package/scope items for the Sturgis Brown High School Kitchen Addition project. This list follows the 90% construction documents (CD's) provided by Architecture Incorporated on January 13, 2023. It is the intent of Scull Construction to follow these plans and recommendations for a complete project unless depicted or otherwise excluded below.

1A - Construction Staking:

- Stake Building Layout to Include:
 - Control Points
 - Grid Lines and Foundation Corners
 - Finished Floor Elevations
- Stake Site Layout to Include:
 - Utilities Staking
 - Rough Grade Staking
 - Sidewalk Staking

1B – Materials Testing:

- Excavation observations prior to the placement of engineered fill or footings.
- Field and lab testing of soils and aggregate for the site grading and engineered fill placement. Anticipated tests include but may not be limited to Proctors, gradations, and nuclear density tests.
- Field and lab testing of cast-in-place concrete. Anticipated tests on the plastic concrete include, slump, air content, unit weight, and temperature. Compressive strength testing will be performed in our lab on the cured concrete at the specified intervals.
- Preparation of formal reports for our services provided.
- Field technician on a part-time basis to provide the necessary field and lab testing services to assure compliance with project specifications.

EXHIBIT J: GMP DESCRIPTION NARRATIVE OF INCLUSIONS AND EXCLUSIONS: (Page 3 of 6)

1C – Final Cleaning:

- Perform all final cleaning of work area
- Remove grease, dust, dirt, stains, labels, fingerprints, mastic, adhesive and other foreign materials from interior and exterior surfaces, fixtures, hardware, and equipment
- Wash and shine glazing, mirrors, stainless steel, etc., including windows interior and exterior

3A – Foundation and Site Concrete:

- Concrete Footings & Pad Footings
- Concrete Foundation Walls
- Concrete Slabs
- Concrete Reinforcing Steel
- Vapor Barriers
- Rigid Board Insulation at Foundation Perimeter
- Sidewalks
- Concrete Paving

4A – Masonry:

- Insulation Associated with Masonry Assemblies
- Masonry Veneer Assemblies
- Masonry Sill/Cap Systems
- Washing Down of Masonry Items

5A – Structural Steel:

- Structural Steel Columns and Beams
 - Bearing Plates & Anchor Bolts
- Steel Joisting and Steel Decking
- Miscellaneous Steel and Angels

6A – Rough Carpentry:

- Selective Building Demolition
- Wood Blocking and Backing
- Parapet Cap Blocking and Sheathing
- Weather Barriers Associated with Metal Wall Panels Assemblies
- Metal Wall and Soffit Panels
- Hollow Metal Door Frame Installation
- Division 10 Specialty Installation

7A – Membrane Roofing:

- Mechanically Attached Membrane Roofing System
- Parapet Cap Coping
- Miscellaneous Flashing and Terminations

7G – Joint Sealants:

- Fluid Applied Air Barrier Assembly
- Miscellaneous Joint Sealants

EXHIBIT J: GMP DESCRIPTION NARRATIVE OF INCLUSIONS AND EXCLUSIONS: (Page 4 of 6)

8A – Aluminum Storefronts:

- Aluminum Entrance Doors
- Aluminum Storefront and Curtainwall Systems
- Caulking of Frames
- Exterior Glazing
- Interior Glazing

8B – Doors and Hardware:

- Hollow Metal Frames
- Hollow Metal and Prefinished Wood Doors
- Door Hardware

8C – Overhead and Coiling Doors:

- Coiling Counter Doors
- Sectional Overhead Doors
- Door Hardware

9A – Gypsum Board Assemblies:

- Steel Stud Framing
- Thermal Insulation Associated with Steel Stud Assemblies
- Vapor Retarders
- Firestopping
- Gypsum Board at Walls, Ceilings, and Soffits
- Tape and Texture of Drywall

9B – Tiling:

- Ceramic Floor and Wall Tile
- Grouting
- Wiping Down of Tile

9C – Acoustical Ceilings:

- Acoustical Ceilings Grid
- Acoustical Ceiling Tile
- Wood Slat Ceilings
- Sound Absorbing Wall Units

9D – Flooring:

- Floor Preparation
- Resilient Base
- Resilient Tile Flooring

9E – Painting and Coatings:

- Painting of Drywall
- Paint Hollow Metal Frames and Doors
- Painting of Exposed Steel

EXHIBIT J: GMP DESCRIPTION NARRATIVE OF INCLUSIONS AND EXCLUSIONS: (Page 5 of 6)

10A – Specialties:

- Interior/Exterior Signage – Allowance of \$10K
- Toilet Compartments
- Bathroom Accessories
- Fire Protection Specialties
- Plastic Lockers

11A – Food Service Equipment:

- Food Service Equipment – Allowance of \$750K

21A – Fire Suppression:

- Fire Protection and Sprinkler work in accordance with NFPA and local authorities
- No Water Storage or Fire Pump is Included

22A – Plumbing:

- Plumbing Demolition
- Sanitary Waste and Vent Piping
- Storm Sewer Piping
- Domestic Water Piping
- Hydronic Piping
- Condensate Piping
- Plumbing Fixtures
- Finned Tube Heaters
- Food Service Equipment Connections

23A – HVAC:

- HVAC Demolition
- Air-Handling Units
- Unit Heaters
- HVAC Fans
- Ductwork
- Diffusers, Grills and Registers
- Refrigerant Piping
- Commercial Kitchen Hoods
- Split System Air-Conditioners
- Exhaust Fans
- Intake and Relief Louvers
- Food Service Equipment Connections
- Controls
- Test and Balance

EXHIBIT J: GMP DESCRIPTION NARRATIVE OF INCLUSIONS AND EXCLUSIONS: (Page 6 of 6)

26A – Electrical and Communications:

- Electrical Demolition
- Interior/Exterior Light Fixtures
- Lighting Control Systems
- Wiring, Switches, Power Outlets, and GFIS
- Variable-Frequency Motor Controllers
- Mechanical and Plumbing Equipment Connections
- Food Service Equipment Connections
- Communications Horizontal Cabling
- Digital, Addressable Fire-Alarm System
- Temporary Power and Lighting

31A – Sitework, Excavation, and Utilities:

- Erosion Control
- Site Demolition
- Stripping & Grubbing Site
- Building Excavation and Backfill per the Geotechnical Report
- Sub-Base Material Under Concrete Slabs, Foundations, Sidewalks, and Paving Areas per the Geotechnical Report
- Site Utilities

32A – Asphalt Paving:

- Fine Grading of Asphalt Pavement Areas
- Asphalt Paving
- Pavement Markings
- Parking Lot Signage

32C – Landscaping:

- Topsoil Import
- Soil Preparation
- Trees
- Plantings
- Turf
- Mulch
- Irrigation Assemblies



EXHIBIT K: GENERAL CONDITIONS TO BE BILLED AS A LUMP SUM (Page 1 of 1)

General Conditions – Based on 12-month construction schedule

- **Total Cost of \$401,621.00**
 - Supervision
 - Project Management
 - ProCore
 - Auxiliary Labor
 - Snow Removal
 - Street Sweeping
 - Vehicles
 - Vehicle Fuel
 - Equipment
 - Equipment Fuel
 - Office Trailer/Supplies
 - Trash Fees
 - Communications
 - Sanitary Facilities
 - Safety
 - Temporary Guardrails/Railing/Cabling
 - Mobilization
 - Erosion Control Maintenance
 - Temporary Partitions
 - Temporary Signage
 - Temporary Fencing
 - Temporary Power/Lighting
 - Miscellaneous Materials/Tools

If the project scheduled is altered from what is proposed in this GMP Amendment, the CMAR reserves the right to adjust these general conditions as necessary



January 6, 2023

Meade School District 46-1
1230 Douglas St
Sturgis, SD 57785

Dear Meade School District 46-1:

Golden West Telecommunications of Wall, South Dakota, who provides telecommunications service in the Meade area, is in the process of obtaining right-of-way easement for new buried fiber optic telecommunications cables to serve residents in the Maurine, South Dakota service area. The new cable construction is to replace the existing copper cables with new, state of the art, fiber optic cables. The new fiber cable will provide for new and upgraded services.

The proposed cable has been designed to be buried with a cable plow train without excavation. The plow slot will be closed with a pack cat following the cable plow. The cable has been proposed to be buried in the private right-of-way, at a minimum depth of 36 inches.

Enclosed is a telecommunications right-of-way easement form identifying your property and the location of the proposed buried cable. Please sign as landowner, where indicated, in the witness of a notary public and return the signed, notarized easement form to Heberly & Associates in the self-addressed, stamped envelope provided. The additional copy is for you to keep for your records.

Golden West thanks you in advance for your consideration in this project. If you have any questions, please feel free to call me at 406-265-6741.

Sincerely,

A handwritten signature in blue ink that reads "Travis Velk". The signature is written in a cursive, flowing style.

Travis Velk

Field Engineer

Heberly & Associates

On behalf of Golden West Telecommunications

This Instrument was prepared by:

Heberly & Associates on behalf of
Golden West Telecommunications
PO Box 411
Wall, SD 57790
Phone 605-279-2161

EASEMENT

MeadeSchool District 46-1,

the Grantor(s), do(es) hereby grant and convey to Golden West Telecommunications Coop Inc. (Grantee) whose address is 415 Crown Street, Wall SD 57790 its successors, assigns, lessees, licensees and agents a perpetual easement to construct, reconstruct, operate, maintain and remove such underground telecommunications facilities as Grantee may require upon, over, under and across the following described land which the Grantor owns or in which the Grantor has any interest, to-wit:

Remainder of S 148' of W 148' of SW1/4 located in Section 20 Section 20, Township 11N, Range 14E of the BHM, Meade County, South Dakota

Described as an easement 50 feet in width lying north of established Opal Road through property in said remainder of S148' of W148' of SW1/4, as previously described.

Grantee shall have the right of ingress and egress over and across the land of the Grantor to and from the above described property. Grantee shall be responsible for all damage caused to Grantor arising from Grantee's exercise of the rights and privileges herein granted.

The Grantor and their Tenant shall be held harmless if facilities are accidentally damaged while performing generally accepted property maintenance by the Grantor or their Tenant as long as facilities are located per South Dakota state One Call laws. Said hold harmless does not extend to contractors hired by Grantor or Grantee.

The Grantor reserves the right to occupy, use and cultivate said Easement for all purposes not inconsistent with, nor interfering with the rights herein granted.

The rights, conditions and provisions of this easement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors and assigns of the respective parties hereto.

The Grantor warrants that he/she/they is/are the legal owner(s) of said property and has/have the right to enter into this agreement. This agreement may be executed in any number of counterparts, each of which when executed and delivered shall constitute a duplicate original, but all counterparts together shall constitute a single agreement.

All parties agree that the covenants and promises contained herein are good and sufficient consideration for their respective obligations required hereunder.

IN WITNESS WHEREOF, Grantor has executed this easement as of the _____ day of _____, 202

(Landowner) _____
(Landowner)

ACKNOWLEDGEMENT

STATE OF South Dakota

COUNTY OF _____

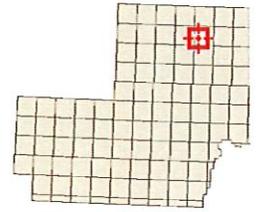
On this the _____ day of _____, 2023, before me, the undersigned officer, personally appeared _____ who acknowledged himself/herself/themselves to be the _____ of Meade School District 46-1, a corporation, and that he, as such _____ being authorized so to do, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by himself/herself/themselves as _____.

In witness whereof I hereunto set my hand and official seal.

Notary Public
My commission expires: _____



Overview



Legend

-  Parcels 2023
-  Roads

Parcel ID	77.24.332	Alternate ID	n/a	Owner Address	VANSICKEL,NINA
Sec/Twp/Rng	24-11-13	Class	AGA		17821 OPAL RD
Property Address		Acreeage	40		OPAL SD 57758
District	U-461				
Brief Tax Description	S2S2SW				

(Note: Not to be used on legal documents)

Date created: 1/11/2023
 Last Data Uploaded: 1/10/2023 9:48:44 PM

**Change
Order**

1

Architecture Incorporated

815 St. Joseph Street
Suite 203
Rapid City, SD 57701
(605) 721-1158

Project: Piedmont Valley Elementary School Addition
Piedmont, SD

Date: January 20, 2023

Contractor:
Scull Construction Services, Inc.
803 Industrial Ave
Rapid City, SD 57702

Architect's Project No.: 2961

Contract Date: August 10, 2021

You are directed to make the following changes in this Contract:

- 1. Reduction of Contingency per attached CAR #3 Line item 11 (Credit to Owner) (\$141,630.88)

TOTAL ADD: -\$141,630.88

The original Contract Sum was.....	\$3,896,340.00
Net change by previous Change Orders	\$0.00
The Contract Sum prior to this Change Order was.....	\$3,896,340.00
The Contract Sum will be adjusted by this Change Order	-\$141,630.88
The new Contract Sum including this Change Order will be.....	<u>\$3,754,709.12</u>
The Contract Time will be changed.....	0 days
The Date of Substantial Completion as of the date of this Change Order therefore is:	unchanged

Architect

Architecture Incorporated
815 St. Joseph Street, 203
Rapid City, SD 57701

Contractor

Scull Construction Services, Inc.
803 Industrial Ave
Rapid City, SD 57702

Owner

Meade School District 46-1
1230 Douglas Street
Sturgis, SD 57785

by: _____ by: _____ by: _____

date: January 20, 2023 date: _____ date: _____



Contingency Allocation Report (CAR)

January 20, 2023

PROJECT:
Piedmont Valley Elementary School Addition
Piedmont, South Dakota

CONTINGENCY ALLOCATION REPORT NUMBER: 3

TO CONTRACTOR:
Scull Construction Services, Inc.
803 Industrial Avenue
Rapid City, South Dakota 57702

THE CONSTRUCTION CONTINGENCY ADJUSTMENT IS AS FOLLOWS:

007	11/8/22	Drywall under stairs	\$1,070.12
008	01/10/23	Replace breaker in panel L1M	\$741.92
009	01/10/23	Data outlet	\$639.93
010	01/10/23	Building permit allowance credit	(\$13,417.68)
011	01/10/23	Credit to owner from contingency fund	\$141,630.88

The Original Construction Contingency	<u>\$185,539.98</u>
Previously Authorized Adjustments	-\$15,125.20
Previously Available Construction Contingency	<u>\$200,665.18</u>
Current Contingency Adjustment	(\$10,965.71)
Contingency After Current Adjustment	\$211,630.89
Credit to Owner from Contingency Fund	\$141,630.88
Current Construction Contingency After Credit to Owner	<u>\$70,000.00</u>

This CAR reflects changes to the construction contingency approved to date, and does not impact the contract or GMP.

Architecture Incorporated
ARCHITECT (Firm Name)

815 St Joseph Street Suite 203
Rapid City, SD 57701
ADDRESS


By (Signature)

Jordan Burbach
(Typed Name)

January 20, 2023

Date

Scull Construction Services, Inc
CONTRACTOR (Firm Name)

803 Industrial Ave.
Rapid City, SD 57709
ADDRESS

By (Signature)

Kim Sarver
(Typed Name)

Date

Meade School District No 46-1
OWNER (Firm Name)

1230 Douglas St.
Sturgis, SD 57785
ADDRESS

By (Signature)

(Typed Name)

Date

CONTINGENCY LOG



PIEDMONT VALLEY ELEMENTARY SCHOOL ADDITION PROJECT NO. 202228

PR #, RFI #, ASI #	CAR #	Description	Cost	Date Approved	Days Added	Amount Billed	Applicable Pay Estimate	Comments
RFP #1	#1	Credit for changing to mechanically fastened roof membrane	(\$9,952.14)	7/13/2022	0			
RFP #2	#1	Credit for savings from gypsum board rebid	(\$103,392.03)	7/13/2022	0			
RFP #3	#1	Over excavate and replace soils	\$20,942.30	8/16/2022	0			
RFP #4	#2	Storm sewer additions	\$76,401.40	8/31/2022	0			
RFP #5	#2	Change wood door veneer	\$875.27	8/31/2022	0			
RFP #7	#3	Drywall under stairs	\$1,070.12	11/8/2022	0			
RFP #8	#3	Replace breaker in panel L1M	\$741.92					
RFP #9	#3	Data Outlet	\$639.93		0			
RFP #10	#3	Building permit allowance credit	(\$13,417.68)		0			
RFP #11	#3	Credit to owner from contingency	\$141,630.88		0			
		Project Contingency	\$185,539.98					
		Total Changes to Date	\$115,539.98					
		Total Contingency Remaining	\$70,000.00					



Tuesday, November 8, 2022

Jordan Burbach
Architecture Incorporated
815 St. Joseph Street
Rapid City, SD 57701

RE: Piedmont Valley Elementary School Addition, Piedmont, SD
RFP #7 Drywall under stairs

General Narrative: This proposal includes the cost to infill the underside of the upper run of stair treads in stair 139 with drywall.

The cost for RFP #7 is \$1,070.12. A cost breakdown is attached. At this time, the changes in RFP #7 do not appear to affect our critical path schedule, but we reserve the right to add time if work does impact schedule.

Please feel free to call with any questions and/or concerns.

Respectfully;

A handwritten signature in blue ink that reads "KSarver".

Kim Sarver
Project Manager
Scull Construction Service

PROPOSAL REQUEST

PROJECT:
Piedmont Valley Elementary School Addition
Piedmont, SD

OWNER:
Meade School District 46-1
1230 Douglas Street
Sturgis, SD 57785

CONTRACTOR:
Scull Construction
803 Industrial Avenue
P.O. Box 7636
Rapid City, SD 57709

PROPOSAL REQUEST NO.: #7

DATE OF ISSUANCE: November 7, 2022

CONTRACT FOR: Prime

CONTRACT DATED: August 10, 2021

ARCHITECT'S PROJECT NO.: 2961

ARCHITECT:
Architecture Incorporated
815 St. Joseph Street
Suite 203
Rapid City, SD 57701

Please submit an itemized proposal for changes in the Contract Sum and Contract Time for proposed modifications to the Contract Documents described herein. Submit proposal or notify the Architect in writing of the date on which you anticipate submitting your proposal.

THIS IS NOT A CHANGE ORDER, CONSTRUCTION CHANGE DIRECTIVE, OR A DIRECTION TO PROCEED WITH THE WORK DESCRIBED IN THE PROPOSED MODIFICATIONS.

Description: Drywall infill at Stair 139
Reference: Attached Supplemental Drawing SD-1

Submit an itemized cost proposal, in ten (10) days or less, to incorporate following modifications:

Item No. 1

Provide an itemized breakdown to infill the shaded region of Stair 139 with framing and 5/8" drywall as shown on attached Supplemental Drawing SD-1, dated 11/07/2022.

Requested by: Jordan Burbach, AIA, LEED Green Associate, Architecture Incorporated

PROVIDE J-MOLD
AT EXPOSED
DRYWALL END.

INFILL SHADED
REGION OF
STAIRS WITH
FRAMING AS
REQUIRED AND
5/8" GYP BOARD.
TAPE TEXTURE
AND FINISH GYP
BOARD TO MATCH
ADJACENT
SURFACES.

STAIR 139

SUPPLEMENTAL DRAWING SD-1
11/7/2022
JGB - ARCHITECTURE INCORPORATED



Wednesday, November 30, 2022

Jordan Burbach
Architecture Incorporated
815 St. Joseph Street
Rapid City, SD 57701

RE: Piedmont Valley Elementary School Addition, Piedmont, SD
RFP #8 Replace existing breaker

General Narrative: This proposal includes the cost to replace the existing breaker in panel L1M with a compatible breaker.

The cost for RFP #8 is \$741.92. A cost breakdown is attached. At this time, the changes in RFP #8 do not appear to affect our critical path schedule, but we reserve the right to add time if work does impact schedule.

Please feel free to call with any questions and/or concerns.

Respectfully;

A handwritten signature in blue ink, appearing to read "KSarver".

Kim Sarver
Project Manager
Scull Construction Service

PROPOSAL REQUEST

PROJECT:
Piedmont Valley Elementary School Addition
Piedmont, SD

OWNER:
Meade School District 46-1
1230 Douglas Street
Sturgis, SD 57785

CONTRACTOR:
Scull Construction
803 Industrial Avenue
P.O. Box 7636
Rapid City, SD 57709

PROPOSAL REQUEST NO.: #8

DATE OF ISSUANCE: November 30, 2022

CONTRACT FOR: Prime

CONTRACT DATED: August 10, 2021

ARCHITECT'S PROJECT NO.: 2961

ARCHITECT:
Architecture Incorporated
815 St. Joseph Street
Suite 203
Rapid City, SD 57701

Please submit an itemized proposal for changes in the Contract Sum and Contract Time for proposed modifications to the Contract Documents described herein. Submit proposal or notify the Architect in writing of the date on which you anticipate submitting your proposal.

THIS IS NOT A CHANGE ORDER, CONSTRUCTION CHANGE DIRECTIVE, OR A DIRECTION TO PROCEED WITH THE WORK DESCRIBED IN THE PROPOSED MODIFICATIONS.

Description: Breaker Change for Panel L1M

Reference:

Submit an itemized cost proposal, in ten (10) days or less, to incorporate following modifications:

Item No. 1

Provide an itemized breakdown to replace breaker for panel L1M as described in attached Proposal Request No 8 from Skyline Engineering, dated 11/30/2022.

Requested by: Jordan Burbach, AIA, LEED Green Associate, Architecture Incorporated



Proposal Request

Date:	11-30-22	PR No.:	8
To:	Kristine Bjerke / Jordan Burbach	Issue:	Panel L1M Breaker
Copy:		Owner:	Meade School District
From:	Robert Galpin	Architect:	Architecture Inc.
Project:	Piedmont Valley ES	Skyline PM:	Gary Kuhl
Skyline Project No.:	21069	General Contractor:	Scull Construction

Please submit an itemized proposal for changes in the Contract Sum and Contract Time for proposed modifications to the Contract Documents described herein.

All work shall be in accordance with the most recent issue of the Drawings and Specifications.

THIS IS NOT A CHANGE ORDER, A CONSTRUCTION CHANGE DIRECTIVE OR A DIRECTION TO PROCEED WITH THE WORK DESCRIBED IN THE PROPOSED MODIFICATIONS.

Background: It was discovered in the field that panel L1M is not a Sq D I-Line panelboard but an Eaton panelboard. The new breaker that is to be added in panel L1M, to feed the new addition, is not compatible with the existing panel since it is a different manufacturer. A breaker from the existing manufacturer will need to be substituted and credit will be given for the non-compatible breaker.

Description: Provide an itemized and detailed breakdown for one the following:

Electrical:

1. Replace the new 200A/3P Sq D I-line breaker in panel L1M with a 200A/3P Eaton Breaker.
2. Provide credit for Sq D breaker in itemized breakdown.
3. Document change in record drawings.

Attachment(s): None

Requested By:

Robert Galpin
Electrical

Change Proposal
 Piedmont Valley Elementary School Addition

Proposal No. 8
 Description: Breaker panel replacement



November 30, 2022

Prepared By: Kim Sarver

DESCRIPTION	PR #	CONTRACTOR	UNIT	LABOR		MATERIAL		SUBCONTRACTOR		TOTAL	Cost Code
				UNIT COST	COST	UNIT COST	COST W/TAX	UNIT COST	COST		
Replace breaker in panel L1M	8	Kilowatt Electric	1		\$0.00		\$0.00	\$1,468.30	\$1,468.30	\$1,468.30	202228/092116.0 MOD
Credit for existing breaker	8	Kilowatt Electric	1		\$0.00		\$0.00	(\$775.00)	(\$775.00)	(\$775.00)	
					\$0.00		\$0.00		\$0.00	\$0.00	
					\$0.00		\$0.00		\$0.00	\$0.00	
					\$0.00		\$0.00		\$0.00	\$0.00	
					\$0.00		\$0.00		\$0.00	\$0.00	
					\$0.00		\$0.00		\$0.00	\$0.00	
					\$0.00		\$0.00		\$0.00	\$0.00	
					\$0.00		\$0.00		\$0.00	\$0.00	
SUBTOTAL									\$693.30	\$693.30	
SUBTOTAL										\$693.30	
Insurance				0.22%						\$1.53	
SUBTOTAL										\$694.83	
Builders Risk				0.50%						\$3.47	
SUBTOTAL										\$698.30	
Fee				3.50%						\$24.44	
SUBTOTAL										\$722.74	
Performance & Payment Bond				0.60%						\$4.34	
SUBTOTAL										\$727.08	
State Excise Tax				2.041%						\$14.84	
TOTAL									GRAND TOTAL	\$741.92	

Time Impact

Requested Time	Phase
	N/A

 Signature of Approval and Date

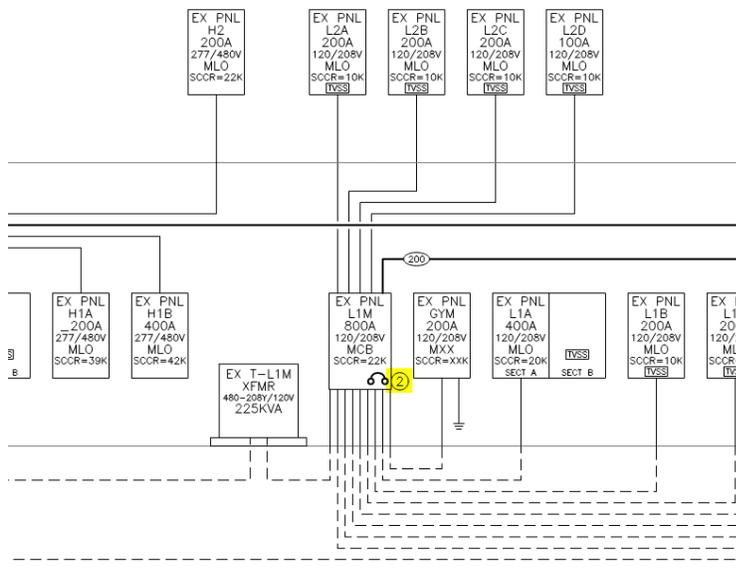
REQUEST FOR INFORMATION

General Contractor: Scull Construction
 Project: Piedmont Valley Elementary Addition
 Attention: Kim Sarver
 Date: 11/28/2022

RFI: KW01
 From: Tony Beshara
 Project #: 5764
 Division: 26 Electrical

RFI KW01- L1F Feeder Breaker in Panel L1M

Sheet 9.50 (note 2) in the electrical drawings calls out providing a 200A/3P breaker in existing I-Line switchboard. I-Line style switchboard is proprietary to Schneider Electric, better known as Square D. The existing switchboard is a Eaton/Cutler-Hammer product. The submitted and approved breaker will not work in the existing switchboard. Attached is pricing breakdown for the needed breaker, along with the quote from the supplier, and submittal shop drawings and product data.



POWER RISER DIAGRAM
 SCALE: N.T.S.

- SPECIFIC NOTES:**
- ① REUSE EXISTING SPARE 200A/3P BREAKER IN EXISTING I-LINE SWITCHBOARD TO FEED NEW PANEL H2A. IF NO SPARE BREAKER IS AVAILABLE, THEN PROVIDE NEW 200A/3P BREAKER.
 - ② PROVIDE NEW 200A/3P BREAKER IN EXISTING I-LINE SWITCHBOARD TO FEED NEW PANEL L1F.



PROPOSAL REQUEST BREAKOUT

PROJECT: Piedmont Elementary Addition

DATE: 11/28/2022

PR # KW01

Description:

Replacement L1F feeder breaker in panel L1M.

Labor and Burden

Journeyman
 Apprentice
 Indirect Labor
 Labor Burden

	<u> </u>	
Total	\$0.00	
Labor Total		\$0.00

Materials

General Materials
 Supplier Quotes
 Existing Breaker Credit
 New Breaker Cost

	-\$775.00	
	<u>\$1,468.30</u>	
Total	\$693.70	
Materials Total		\$693.70

Job Expense

Waranty
 Mileage
 Sales Tax

	<u> </u>	
Total	\$0.00	
Job Expense Total		\$0.00

Direct Cost **\$693.70**

Overhead and Profit **\$0.00**

Total Amount **\$693.70**

Expiration Date: 12/03/22

Quotation

TO:

TRUPOWER INC DBA KILOWATT ELEC
 2021 MARLIN DR
 KILOWATT ELECTRIC
 RAPID CITY, SD 57701-0144

Project Info:

Project: PIEDMONT VALLEY ELEMENTARY BREAKER
 Job #: 26000
 Bid Date: 11/28/22
 Bid Time: 02:00 PM CST
 Quoter: Matt Lais

Type	Quantity	Vendor	Description	Unit or Lot#	Unit Price	Ext Price
	1		ETN FD3200 200A FD 3P 600VAC 35 KAIC RATED LOAD	Unit	1,468.298/ea	1,468.30
	1		SQD JDA36250U33X MOLDED CASE CIRCUIT BREAKER 600V 250A	Unit	-775.000/ea	-775.00

From:

DAKOTA SUPPLY GROUP - RCY
 Phone 605-348-7100
 1936 MARLIN DR
 RAPID CITY, SD 57701
 Printed By: Matt Lais

Total

693.30

Notes

GEAR SUBMITTAL

FOR

PIEDMONT VALLEY ELEMENTARY

CONTRACTOR:

TRUPOWER INC.

Matt Lais | SD Regional Project Manager-Electrical
Dakota Supply Group | Sioux Falls
Cell (605) 370-7134(Preferred) | Branch Direct(605) 782-4902
| Fax (605) 336-3935
800 E. 60th Street North Suite A | Sioux Falls, SD 57104

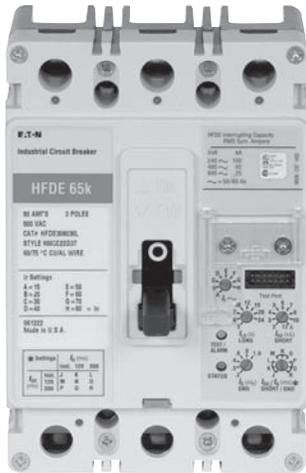


800 E 60th St N, Suite A, Sioux Falls, SD 57104
P (605)336-3090 F (605)336-3935

DSGSupply.com

F-Frame circuit breaker 10–225 amperes

EATON FD3200



Product description

- All of Eaton's F-Frame circuit breakers are HACR rated
- All F-Frame thermal-magnetic circuit breakers 10–50A are suitable for HID (high intensity discharge) use
- All F-Frame circuit breakers are suitable for reverse feed use

Table 1. Frame Trip Ratings

Frame	Ampere Rating
EDB, EDS, EDH, EDC	100–225
EHD	10–100
FDB	10–150
ED, HFD, FDC, HFDDC	15–225
FD	15–225
FDE, HFDE, FDCE ①	80, 160, 225

① The 80A FDE, HFDE, FDCE is adjustable from 15–80A.
The 160A FDE, HFDE, FDCE is adjustable from 60–160A.
The 225A FDE, HFDE, FDCE is adjustable from 100–225A.

EATON

Powering Business Worldwide



Table 2. UL® 489 Interrupting Capacity Ratings

Circuit Breaker Type	Number of Poles	Trip Type ①	Interrupting Capacity (Symmetrical Amperes)					
			Volts AC (50/60 Hz)				Volts DC	
			240	277	480	600	125	250 ②③
EDB	2, 3	T/M N.I.T.	22,000	—	—	—	10,000	—
EDS	2, 3	T/M N.I.T.	42,000	—	—	—	10,000	—
ED	2, 3	T/M N.I.T.	65,000	—	—	—	10,000	—
EDH	2, 3	T/M N.I.T.	100,000	—	—	—	10,000	—
EDC ④	2, 3	T/M N.I.T.	200,000	—	—	—	10,000	—
EHD	1 2, 3	T/M N.I.T.	— 18,000	14,000 —	— 14,000	— —	10,000 —	— 10,000
FDB	2, 3, 4	T/M N.I.T.	18,000	—	14,000	14,000	—	10,000
FD	1 2, 3, 4	T/M N.I.T.	— 65,000	35,000 —	— 35,000	— 18,000	10,000 —	— 10,000
HFD	1 2, 3, 4	T/M N.I.T.	— 100,000	65,000 —	— 65,000	— 25,000	10,000 —	— 22,000
FDC ④	2, 3, 4	T/M N.I.T.	200,000	—	100,000	35,000	—	22,000
HFDDC ⑤	3	T/M N.I.T.	—	—	—	—	—	50,000 ⑥
FDE	3	Electronic N.I.T.	65,000	—	35,000	18,000	—	—
HFDE	3	Electronic N.I.T.	100,000	—	65,000	25,000	—	—
FDCE ④	3	Electronic N.I.T.	200,000	—	100,000	25,000	—	—

① N.I.T. is non-interchangeable trip unit. T/M is thermal-magnetic. For DC applications, magnetics are approximately 40% higher.

② Two-pole circuit breaker, or two poles of three-pole circuit breaker.

③ Time constant is 3 milliseconds minimum at 10 kA and 8 milliseconds minimum at 22 kA.

④ Current limiting.

⑤ HFDDC is UL only and is not tested to other standards.

⑥ Interrupting rating is 42,000A at 600 Vdc with three-poles in series.

Table 3. Line and Load Terminals

Maximum Breaker Amperes	Terminal Body Material ①	Wire Type	AWG Wire Range	Metric Wire Range (mm²)	Catalog Number (Package of 3 Terminals)
Standard Pressure Type Terminals					
20 (EHD)	Steel	Cu/Al	(1) #14–#10	2.5–4	3T20FB
100	Steel	Cu/Al	(1) #14–1/0	2.5–50	3T100FB
150	Aluminum	Cu/Al	(1) #4–4/0	25–95	3TA150FB
225	Aluminum	Cu/Al	(1) #4–4/0	25–95	3TA225FD
Optional Pressure Terminals					
50	Aluminum	Cu/Al	(1) #14–#4	2.5–16	3TA50FB
100	Aluminum	Cu/Al	(1) #14–1/0	2.5–50	3TA100FD
225	Aluminum	Cu/Al	(1) #6–300 kcmil	16–150	3TA225FDK ②

① UL listed for use with copper or aluminum conductors as noted.

② Use only on 175–225A. Includes terminal shield and increases height.

Table 4. Approximate Shipping Weight in Lbs (kg)

Circuit Breaker Type	Number of Poles			
	1	2	3	4
ED, EDB, EDS, EDH, EDC	—	3 (1.4)	4.5 (2.0)	—
EHD, FDB, FD , HFD, HFDDC, FDC	2 (0.9)	3 (1.4)	4.5 (2.0)	6 (2.7)
FDE, HFDE, FDCE	—	—	4.2 (1.9)	—

Table 5. Dimensions in Inches (mm)

Dimensions	Number of Poles			
	1	2	3	4
Height	6.00 (152.4)	6.00 (152.4)	6.00 (152.4)	6.00 (152.4)
Width	1.38 (34.8)	2.75 (69.9)	4.13 (104.8)	5.50 (139.7)
Depth	3.38 (85.7)	3.38 (85.7)	3.38 (85.7)	3.38 (85.7)

Dimensions in inches (mm)

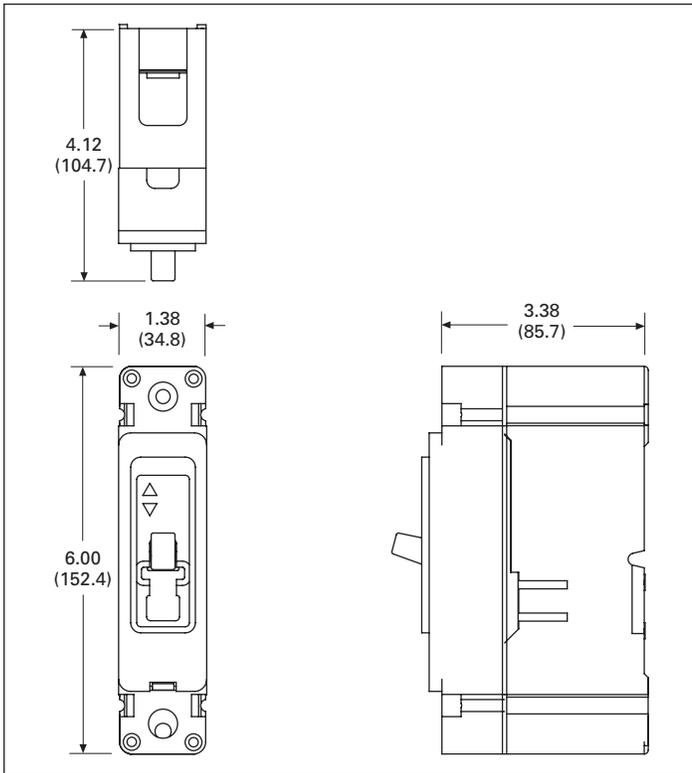


Figure 1. Single-Pole F-Frame Breaker

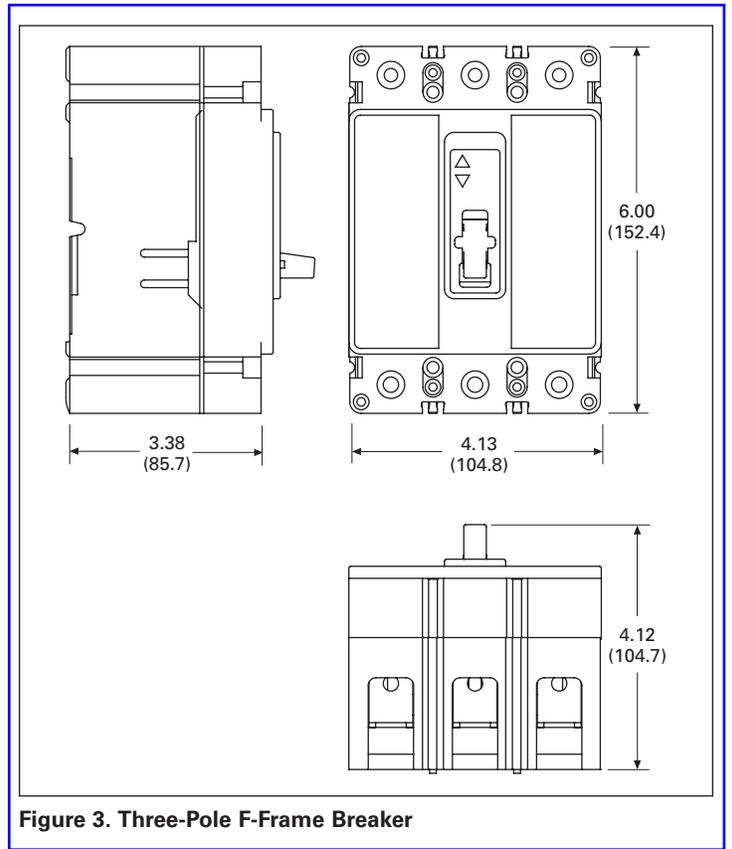


Figure 3. Three-Pole F-Frame Breaker

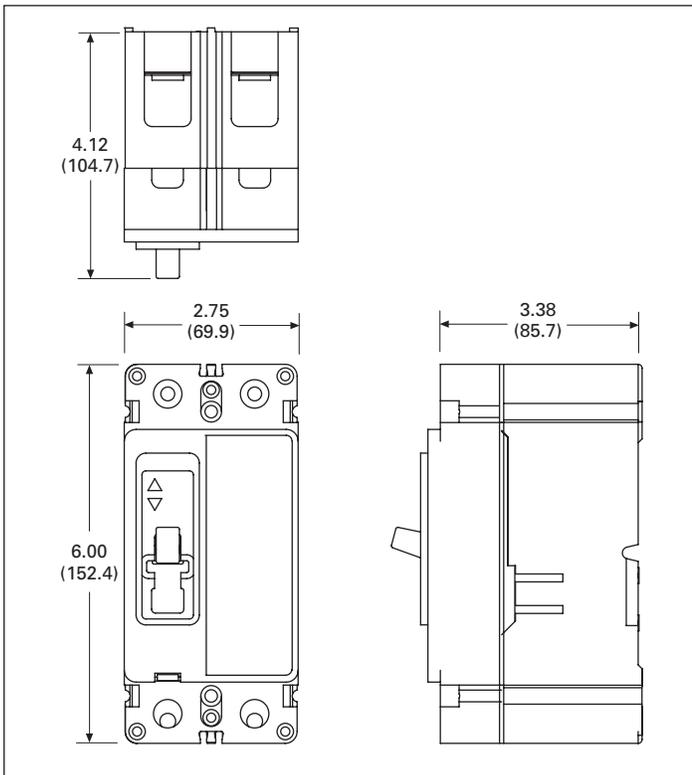


Figure 2. Two-Pole F-Frame Breaker

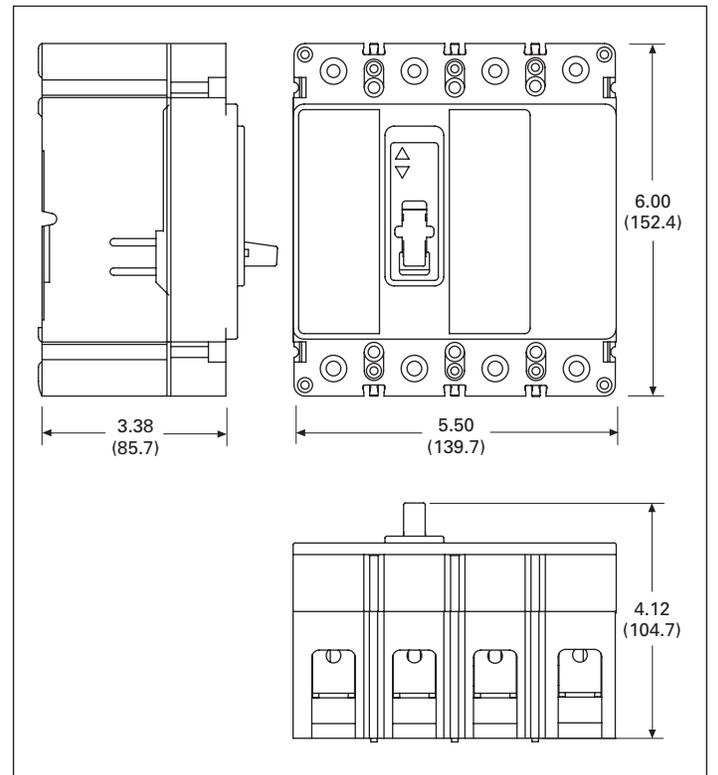


Figure 4. Four-Pole F-Frame Breaker

Note: For curves and additional technical information, please visit our Web site at www.eaton.com.

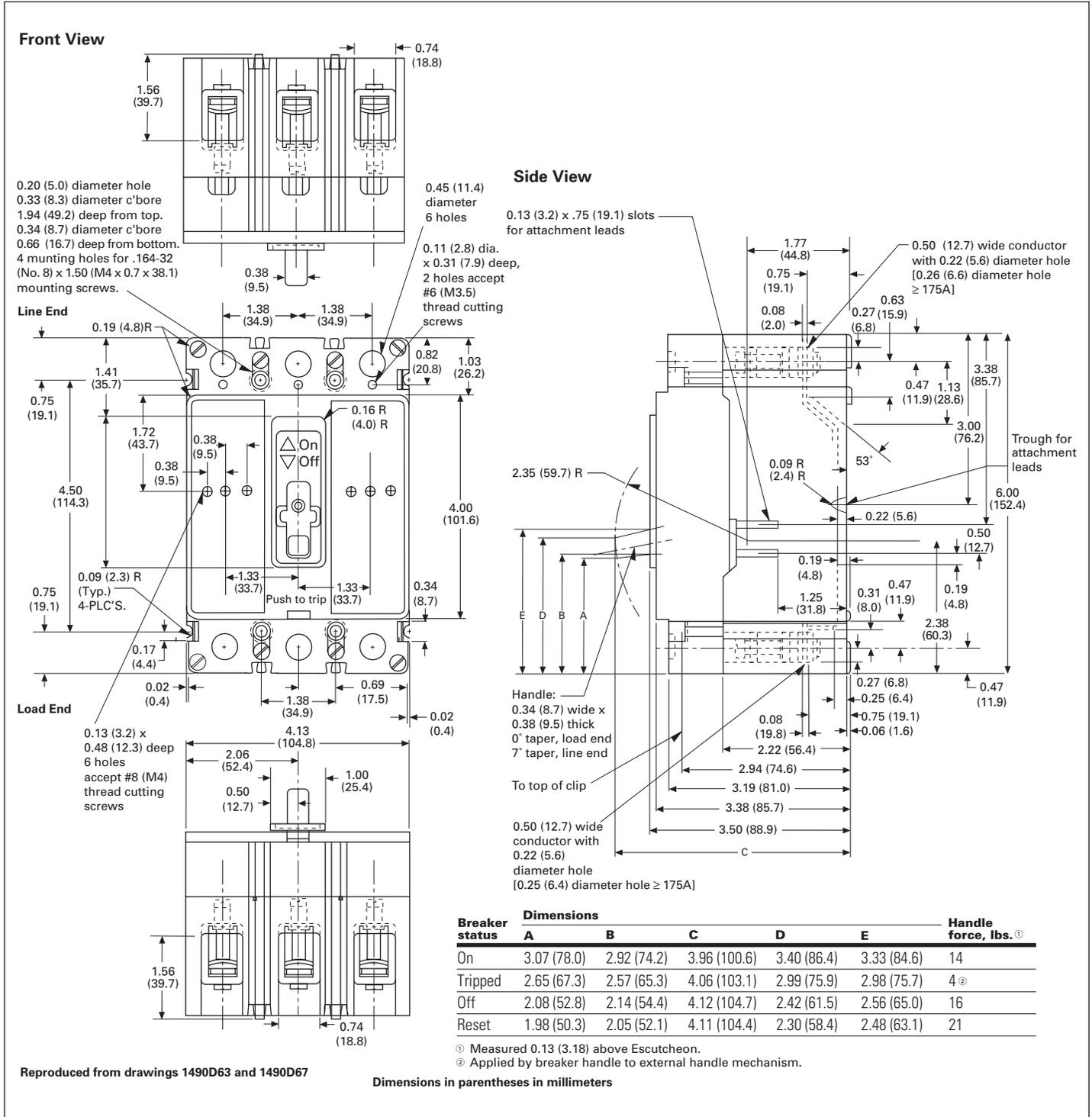


Figure 9. Type FD Three-Pole Outline

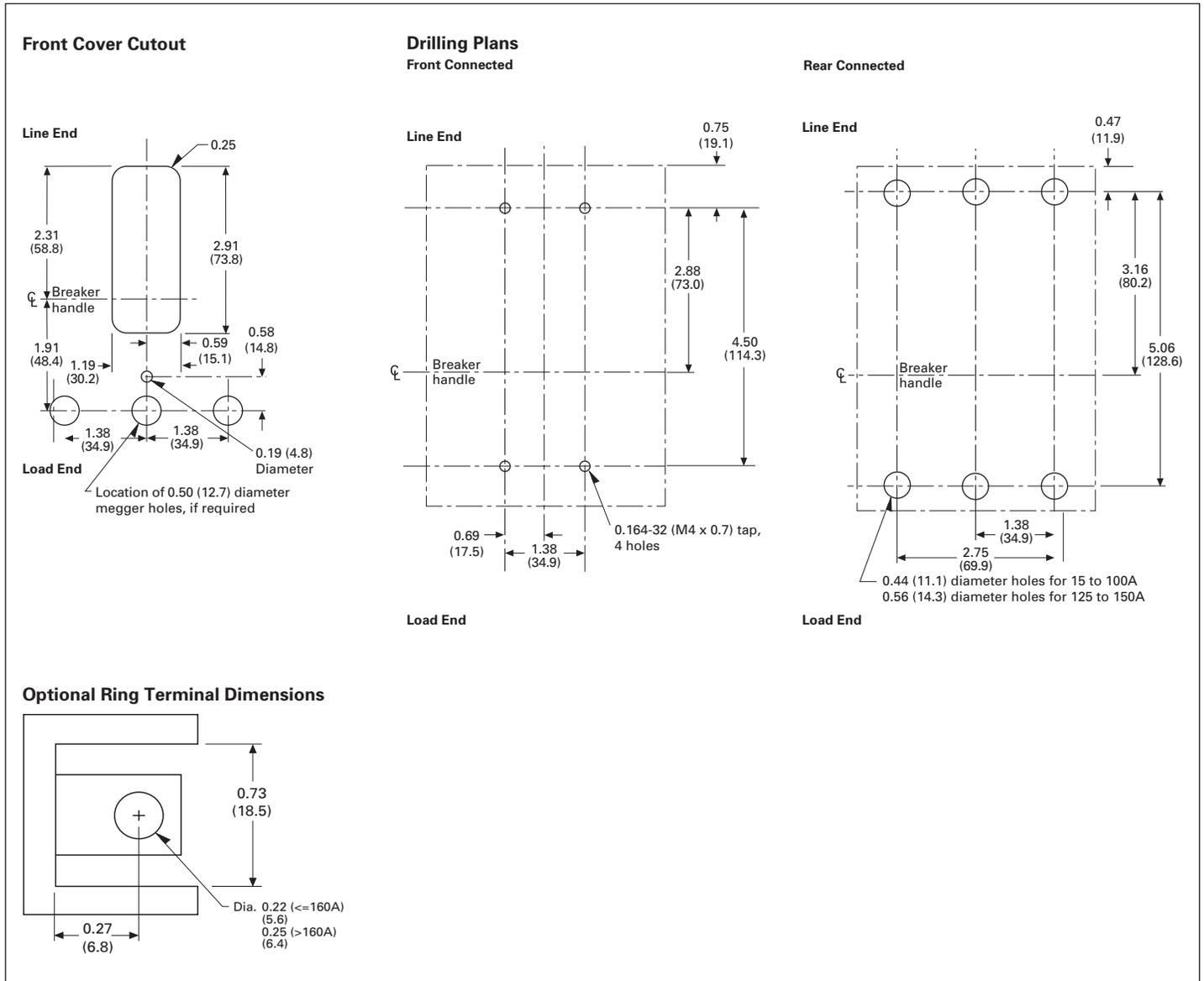


Figure 10. Type FD Three-Pole Outline Drilling Plans

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March 2011



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Installation Instructions for EHD, EDB, EDS, ED, EDH, EDC, FDB, **FD**, HFD, FDC, HFDDC Circuit Breakers and Molded Case Switches



Contents

Description	Page
Introduction	2
Installation	2
Manual Operation	4
Inspection and Field Testing	4
HFDDC	4

⚠ WARNING

DO NOT ATTEMPT TO INSTALL OR PERFORM MAINTENANCE ON EQUIPMENT WHILE IT IS ENERGIZED. DEATH, SEVERE PERSONAL INJURY OR SUBSTANTIAL PROPERTY DAMAGE CAN RESULT FROM CONTACT WITH ENERGIZED EQUIPMENT. ALWAYS VERIFY THAT NO VOLTAGE IS PRESENT BEFORE PROCEEDING WITH THE TASK, AND ALWAYS FOLLOW GENERALLY ACCEPTED SAFETY PROCEDURES.

EATON IS NOT LIABLE FOR THE MISAPPLICATION OR MISINSTALLATION OF ITS PRODUCTS.

The user is cautioned to observe all recommendations, warnings and cautions relating to the safety of personnel and equipment, as well as all general and local health and safety laws, codes, and procedures.

The recommendations and information contained herein are based on Eaton experience and judgment, but should not be considered to be all-inclusive or covering every application or circumstance which may arise. If any questions arise, contact Eaton for further information or instructions.

1. Introduction



Figure 1. Model D Series C Circuit Breaker and Molded Case Switches

The F-Frame Series C circuit breakers (Fig. 1) are rated from 15A to 225A (150A for 1 pole versions) continuous current and are available as thermal-magnetic circuit breakers and molded case switches. (Molded case switches are available rated at 100A, 150A, and 225A.) Circuit breakers are listed in accordance with Underwriters Laboratories, Inc. Standard UL489, and satisfy the (P1) requirements of the International Electrotechnical Commission Recommendation No. IEC 157-1. Molded case switches are listed in accordance with UL489. For this publication, the term circuit breaker also includes molded case switches and F-Frame is used to cover all of the circuit breakers and molded case switches associated with this leaflet.

2. Installation

The installation procedure consists of inspecting and mounting the circuit breaker, connecting and torquing the line and load terminations, and attaching terminal shields or barriers, when supplied. To install the circuit breaker perform the following steps:

Note: The F-Frame circuit breakers are factory sealed. UL489 requires that internal accessories be installed at the factory. Where local codes and standards permit and UL listing is not required, internal accessories can be field installed. Accessory installation should be done before the circuit breaker is mounted and connected.

Mounting hardware and unmounted terminations (where required) are supplied in separate packages.

2-1. Make sure that the circuit breaker is suitable for the installation by comparing nameplate data with system requirements. Inspect the circuit breaker for completeness and check for damage before mounting.

⚠ WARNING

BEFORE MOUNTING THE CIRCUIT BREAKER IN AN ELECTRICAL SYSTEM, MAKE SURE THERE IS NO VOLTAGE PRESENT WHERE WORK IS TO BE PERFORMED. THE VOLTAGES IN ENERGIZED EQUIPMENT CAN CAUSE INJURY OR DEATH.

2-2. Depending on the equipment configuration, the circuit breaker can be mounted using different styles of hardware. The following steps describe how to mount the circuit breaker using standard hardware. When special hardware is needed (for example, with the electrical operator), the instruction leaflet describing the accessory also describes the special mounting arrangements.

Note: Before mounting the circuit breaker, check if the termination devices should be installed first. See terminations instructions.

2-3. To mount the circuit breaker, perform the following steps:

a. For individual mounting panels, make sure that mounting panel is predrilled using bolt drilling plan (Fig. 2). For panelboard mounting, only load end support mounting holes are required. For deadfront cover applications make sure panel cover is cut out to correct escutcheon dimensions (Fig.3).

⚠ CAUTION

DO NOT EXCEED CONNECTOR/BUS CAPACITY IN EATON POWER LINE 3A AND 4 PANELS. USE CONNECTOR KIT KPRL3AFD3 (3-POLE) AND KPRL3AFD2 (2-POLE) IN PANEL TYPE PRL3A AND KPRL4FD (3-POLE) AND KPRL4FD2 (2-POLE) IN PANEL PRL4.

b. If circuit breaker includes factory installed internal accessories, make sure accessory wiring can be reached when the circuit breaker is mounted.

c. Position circuit breaker on mounting surface.

d. Install mounting screws, washers, and nuts. Tighten screws firmly, but do not exceed 28 pound-inches (3.16 N.m)

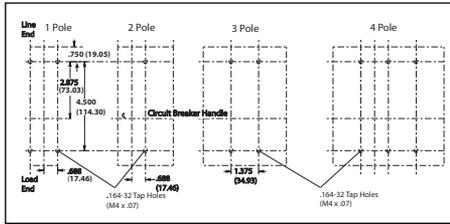


Figure 2. Circuit Breaker Mounting Bolt Drilling Plans

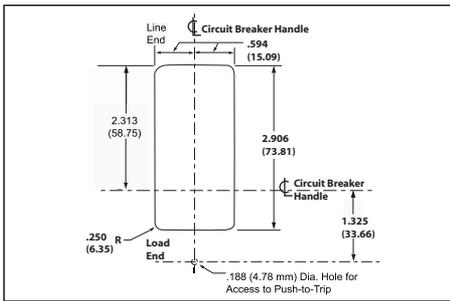


Figure 3. Circuit Breaker Escutcheon Dimensions

2-4. If an optional terminal end cover is to be installed with the circuit breaker (usually line end only), it must be positioned before cable is connected to terminals.

CAUTION

WHEN ALUMINUM CONDUCTORS ARE USED, THE APPLICATION OF A SUITABLE JOINT COMPOUND IS RECOMMENDED TO REDUCE THE POSSIBILITY OF TERMINAL OVERHEATING. TERMINAL OVERHEATING CAN CAUSE NOISANCE TRIPPING AND DAMAGE TO THE CIRCUIT BREAKER.

2-5. After mounting the circuit breaker, line and load terminals and accessory leads should be connected. (See accessory schematic diagram on side of circuit breaker.)

Note: If terminal shield or interphase barriers are to be installed on the circuit breaker, install them after the terminals are connected.

2-6. If required, install terminal shield on circuit breaker cover with mounting screws provided.

2-7. If required, install an interphase barrier by sliding barrier into dovetail grooves between terminals.

2-8. After the circuit breaker is installed, check all mounting hardware and terminal connecting hardware for correct torque loading. Torque values for line/load terminals are given in Tables 1, 2, and 3 and on the circuit breaker nameplate.

Note: See Section 5 for additional details for HFDDC.

Table 1. Terminal Types

Terminal Catalog Number	Terminal Body Material	Screw Head Type	AWG Wire Range	Metric Wire Range	Wire Type	Torque Value, Lb. in.(N.m)
3TA225FD ①	Aluminum	3/16 Socket Hex	#4-4/0	25-95	Cu/Al	120 (13.6)
3TA225FDM ①	Aluminum	5mm Socket Hex	#4-4/0	25-95	Cu/Al	120 (13.6)
3TA225FDK ②	Aluminum	5/16 Socket Hex	#6-300	16-150	Cu/Al	275 (31)
3TA100FD ①	Aluminum	Slotted	#14-1/0	2.5-5.0	Cu/Al	See Table 2
3TA50FB ①	Aluminum	Slotted	#14-#4	2.5-16	Cu/Al	See Table 2
3T100FB ①	Steel	Slotted	#14-1/0	2.5-50	Cu/Al	See Table 2
3T150FB ①	Stainless Steel	Slotted	#4-4/0	25-95	Cu Only	See Table 2
3TA150F3 K	Aluminum	5/32 Socket Hex	#14-2	2.5-25	Cu/Al	70 (7.9)
3TA150F6 K	Aluminum	3/32 Socket Hex	#14-6	2.5-10	Cu/Al	25 (2.8)

Note: Terminal wireconnector are UL listed for standard wire sizes as denifed in UL486A and UL486B

① Package of Three

② Individual terminal identified as TA225FD1

Table 2. Terminal Torque Values for Slotted Head

Metric Wire Range	Torque Value N.m	AWG Wire Range	Torque Value, Lb.-In.
2.5-6	3.96	#14-#10	35
10	4.52	#8	40
16-25	5.09	#6-#4	45
35-95	5.65	#3-4/0	50

Table 3. Bolted Connections (Keeper Nut or End Cap)

Termination Catalog Number	Screw Head Type	Nut Thread Size	Torque Value Lb. In. (N.m)
KPR1A/KPR1AM	Upper Supplied	10-32/M5	35 (4.0)
KPEKxxx	Slotted	10-32/M5	35 (4.0)

3. Manual Operation

Manual operation of the circuit breaker is controlled by the circuit breaker handle and the PUSH-TO-TRIP button. The circuit breaker handle has three indicated positions, two of which are shown on the cover with raised lettering to indicate ON and OFF. On the sliding handle barrier, ON, OFF, and trip are also shown by a color-coded strip for each circuit breaker handle position: red for ON, white for tripped, and green for OFF. On the sliding handle barrier, ON/OFF is also shown with the international symbols I/O (See Fig. 4.)

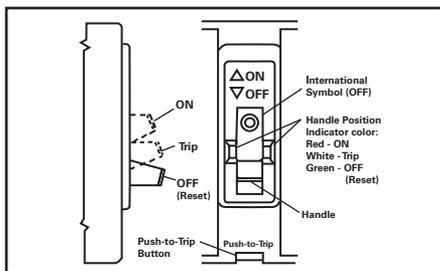


Figure 4. Circuit Breaker Manual Controls.

Circuit Breaker Reset

After tripping, the circuit breaker is reset by moving the circuit breaker handle to the extreme OFF position.

Note: In the event of a thermal trip, the circuit breaker cannot be reset until the thermal element cools.

PUSH-TO-TRIP Button

The PUSH-TO-TRIP button checks the tripping function and is used to periodically exercise the operating mechanism.

4. Inspection and Field Testing

Series C molded case circuit breakers are designed to provide years of almost maintenance-free operation. The following procedure describes how to inspect and test a circuit breaker in service.

Inspection

Circuit breakers in service should be inspected periodically. The inspection should include the following checks 4-1 thru 4-7.

⚠ WARNING

BEFORE INSPECTING THE CIRCUIT BREAKER IN AN ELECTRICAL SYSTEM, MAKE SURE THE CIRCUIT BREAKER IS SWITCHED TO THE OFF POSITION AND THERE IS NO VOLTAGE PRESENT WHERE WORK IS TO BE PERFORMED. SPECIAL ATTENTION SHOULD BE PAID TO REVERSE FEED APPLICATIONS TO ENSURE NO VOLTAGE IS PRESENT. THE VOLTAGES IN ENERGIZED EQUIPMENT CAN CAUSE INJURY OR DEATH.

⚠ CAUTION

MAKE SURE THAT CLEANING AGENTS OR SOLVENTS USED TO CLEAN THE CIRCUIT BREAKER ARE SUITABLE FOR THE JOB. SOME COMMERCIAL CLEANING AGENTS WILL DAMAGE THE NAME PLATES OR MOLDED PARTS.

- 4-1. Remove dust, dirt, soot, grease, or moisture from the surface of the circuit breaker using a lint-free dry cloth, brush, or vacuum cleaner. Do not blow debris into circuit breaker. If contamination is found, look for the source and eliminate the problem.
- 4-2. Switch circuit breaker to ON and OFF several times to be sure that the mechanical linkages are free and do not bind. If mechanical linkages are not free, replace circuit breaker.
- 4-3. Press the PUSH-TO-TRIP button to mechanically trip the circuit breaker. Trip, reset, and switch circuit breaker ON several times. If mechanism does not reset each time the circuit breaker is tripped, replace the circuit.
- 4-4. Check base, cover, and operating handle for cracks, chipping, and discoloration. Circuit breakers should be replaced if cracks or severe discoloration is found.
- 4-5. Check terminals and connectors for looseness or signs of overheating. Overheating will show as discoloration, melting, or blistering of conductor insulation, or as pitting or melting of conductor surfaces due to arcing. If there is no evidence of overheating or looseness, do not disturb or tighten the connections. If there is evidence of overheating, terminations should be cleaned or replaced. Before re-energizing the circuit breaker, all terminations and cable should be refurbished to the condition when originally installed.
- 4-6. Check circuit breaker mounting hardware. Tighten if necessary.
- 4-7. Check area where circuit breaker is installed for any safety hazards, including personal safety and fire hazards. Exposure to certain types of chemicals can cause deterioration of electrical connections.

Field Testing

Any field testing should be done in accordance with applicable NEMA Standards.

5. HFDDC

5-1. The HFDDC circuit breakers and switches are qualified for direct current voltages and interruptions with multiple poles wired in series.

5-2. See Figures 5, 6, 7, and 8 for typical wiring configurations. A 3-pole breaker may be wired as a 2-pole.

5-3. For grounded insulated load configurations, the interruption rating is based on number of poles in series that break the ungrounded leg of power supply.

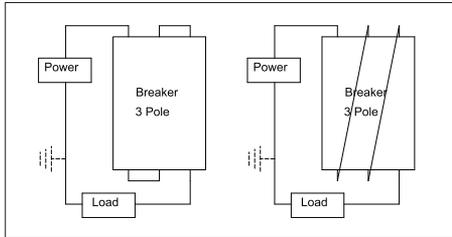


Figure 5. Load Connected to Power Source. Grounded or Ungrounded Systems.

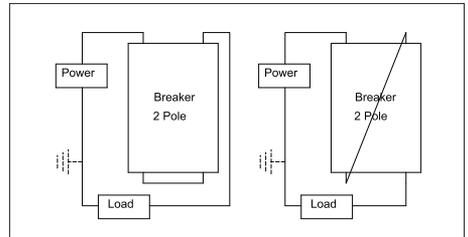


Figure 7. Load Connected to Power Source. Grounded or Ungrounded Systems.

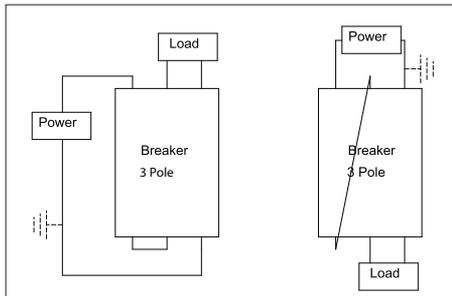


Figure 6. Load Isolated from Power Source. Grounded or Ungrounded Systems. If System Voltage Exceeds 300 Vdc, then Ungrounded Systems Only.

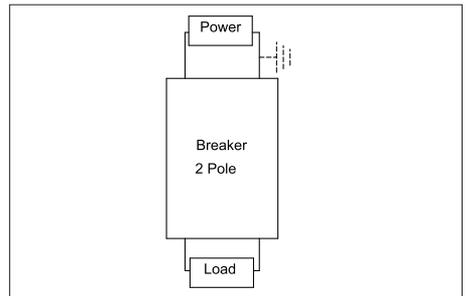


Figure 8. Load Isolated from Power Source. Grounded or Ungrounded Systems. If System Voltage Exceeds 125 Vdc, then Ungrounded Systems Only.

Instruction Leaflet IL 29C1011

Effective December 2013

Installation Instructions for EHD, EDB, EDS, ED, EDH, EDC, FDB, FD,
HFD, FDC, HFDDC Circuit Breakers and Molded Case Switches

The instructions for installation, testing, maintenance, or repair herein are provided for the use of the product in general commercial applications and may not be appropriate for use in nuclear applications. Additional instructions may be available upon specific request to replace, amend, or supplement these instructions to qualify them for use with the product in safety-related applications in a nuclear facility.

The information, recommendations, descriptions, and safety notations in this document are based on Eaton's experience and judgment with respect to Retrofitting of Power Breakers. This instructional literature is published solely for information purposes and should not be considered all-inclusive. If further information is required, you should consult an authorized Eaton sales representative.

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December 2013



Tuesday, December 20, 2022

Jordan Burbach
Architecture Incorporated
815 St. Joseph Street
Rapid City, SD 57701

RE: Piedmont Valley Elementary School Addition, Piedmont, SD
RFP #9 Data outlet

General Narrative: This proposal includes the cost to install the necessary components for a data outlet.

The cost for RFP #9 is \$639.93. A cost breakdown is attached. At this time, the changes in RFP #9 do not appear to affect our critical path schedule, but we reserve the right to add time if work does impact schedule.

Please feel free to call with any questions and/or concerns.

Respectfully;

A handwritten signature in blue ink, appearing to read "KSarver".

Kim Sarver
Project Manager
Scull Construction Service

PROPOSAL REQUEST

PROJECT:
Piedmont Valley Elementary School Addition
Piedmont, SD

OWNER:
Meade School District 46-1
1230 Douglas Street
Sturgis, SD 57785

CONTRACTOR:
Scull Construction
803 Industrial Avenue
P.O. Box 7636
Rapid City, SD 57709

PROPOSAL REQUEST NO.: #9
DATE OF ISSUANCE: December 12, 2022
CONTRACT FOR: Prime
CONTRACT DATED: August 10, 2021
ARCHITECT'S PROJECT NO.: 2961

ARCHITECT:
Architecture Incorporated
815 St. Joseph Street
Suite 203
Rapid City, SD 57701

Please submit an itemized proposal for changes in the Contract Sum and Contract Time for proposed modifications to the Contract Documents described herein. Submit proposal or notify the Architect in writing of the date on which you anticipate submitting your proposal.

THIS IS NOT A CHANGE ORDER, CONSTRUCTION CHANGE DIRECTIVE, OR A DIRECTION TO PROCEED WITH THE WORK DESCRIBED IN THE PROPOSED MODIFICATIONS.

Description: Add data outlet in Conf 147B
Reference:

Submit an itemized cost proposal, in ten (10) days or less, to incorporate following modifications:

Item No. 1

Provide an itemized breakdown to add data outlet on the west wall of Conf. 147B as described in the attached Proposal Request No 9 from Skyline Engineering, dated 12/05/2022.

Requested by: Jordan Burbach, AIA, LEED Green Associate, Architecture Incorporated



Proposal Request

Date:	12-5-22	PR No.:	9
To:	Jordan Burbach	Issue:	Conf 147B Data Outlet
Copy:		Owner:	Meade School District
From:	Robert Galpin	Architect:	Architecture Inc.
Project:	Piedmont Valley ES	Skyline PM:	Gary Kuhl
Skyline Project No.:	21069	General Contractor:	Scull Construction

Please submit an itemized proposal for changes in the Contract Sum and Contract Time for proposed modifications to the Contract Documents described herein.

All work shall be in accordance with the most recent issue of the Drawings and Specifications.

THIS IS NOT A CHANGE ORDER, A CONSTRUCTION CHANGE DIRECTIVE OR A DIRECTION TO PROCEED WITH THE WORK DESCRIBED IN THE PROPOSED MODIFICATIONS.

Background: It was determined by the owner to add a data outlet for a future monitor on the west wall of Conf 147B at 72" AFF.

Description: Provide an itemized and detailed breakdown for one the following:

Electrical:

1. Add (1) data outlet to the west wall at 72" AFF adjacent to the power receptacle. Provide 1" C stub to above accessible ceiling.
2. Provide data cable per specifications to 2nd floor IT room TR215. Terminate where/as required by Owner.

Attachment(s): None

Requested By:

Robert Galpin
Electrical



PROPOSAL REQUEST BREAKOUT

PROJECT: Piedmont Elementary

DATE: 12/20/2022

PR # 9

Description:

Install additional data drop in Conference room 147B.

Labor and Burden

Journeyman	.6 hrs	\$16.35	
Apprentice	.6 hrs	\$11.19	
Indirect Labor	2.2 hrs	\$44.25	
Labor Burden	3.4 hrs	\$27.73	
		<hr/>	
		Total	\$99.52
		Labor Total	\$99.52

Materials

General Materials		\$20.61	
Misc. Materials		\$1.03	
Supplier Quotes		\$344.44	
		<hr/>	
		Total	\$366.08
		Materials Total	\$366.08

Job Expense

Waranty		\$17.37	
Mileage		\$29.16	
Sales Tax		\$1.30	
		<hr/>	
		Total	\$47.83
		Job Expense Total	\$47.83

Direct Cost \$513.43

Overhead and Profit \$84.57

Total Amount \$598.00

Job ID: 5764- RFP #9
Project: CONF 147B DATA OUTLET



IntelliBid

Summary by Item Number

PR #9 BREAKOUT

Vendor: TARGET

Labor Level: CONEST

19 Dec 2022 13:31:27

Item #	Size	Description	Q/M	Quantity	U/M	Mat Unit	Mat Result	Lab Unit	Lab Result	Quo Unit	Quo Result
1		FIRE CAULK PENETRATION	M	1.00		1.1000	1.10	0.0900	0.09	0.0000	0.00
10055	1	EMT	M	9.00	FT	1.5420	13.88	0.0420	0.38	0.0000	0.00
20738	1	EMT FIELD-BEND	M	2.00	EA	0.0000	0.00	0.1250	0.25	0.0000	0.00
30656	1	EMT STEEL SS INS-THRT CONN	M	1.00	EA	0.8501	0.85	0.0400	0.04	0.0000	0.00
40246	1	EMT NM TERMINATOR	M	3.00	EA	0.4136	1.24	0.0400	0.12	0.0000	0.00
150041	2-1/8"D	4"SQ CMB-KO NO BRKT	M	1.00	EA	1.5833	1.58	0.1200	0.12	0.0000	0.00
150065	5/8"RISE 4.8-CI	1G 4"SQ PLASTER-RING	M	1.00	EA	0.8152	0.82	0.0500	0.05	0.0000	0.00
161122	#10 x 1"	TEK SCREW	M	4.00	EA	0.0365	0.15	0.0170	0.07	0.0000	0.00
630056	1-INCH or AC/MC	EMT SCREW-ON SUPPORT (USE W/2-1/8D BOX)	M	2.00	EA	0.4972	0.99	0.0320	0.06	0.0000	0.00
Phase/Group totals:						20.61		1.18		0.00	
Job totals:						20.61		1.18		0.00	

Grand Material, Quote, Equipment, and Subcontract Total: 20.61



Thursday, January 5, 2023

Jordan Burbach
Architecture Incorporated
815 St. Joseph Street
Rapid City, SD 57701

RE: Piedmont Valley Elementary School Addition, Piedmont, SD
RFP #10 Building permit allowance credit

General Narrative: This proposal includes the credit to return the balance of the building permit allowance to the contingency fund.

The credit to the contingency fund for RFP #10 is \$13,417.68. A cost breakdown is attached. At this time, the changes in RFP #10 do not affect our critical path schedule, but we reserve the right to add time if work does impact schedule.

Please feel free to call with any questions and/or concerns.

Respectfully;

A handwritten signature in blue ink, appearing to read "KSarver", with a stylized flourish at the end.

Kim Sarver
Project Manager
Scull Construction Service

PROPOSAL REQUEST

PROJECT:
Piedmont Valley Elementary School Addition
Piedmont, SD

OWNER:
Meade School District 46-1
1230 Douglas Street
Sturgis, SD 57785

CONTRACTOR:
Scull Construction
803 Industrial Avenue
P.O. Box 7636
Rapid City, SD 57709

PROPOSAL REQUEST NO.: #10
DATE OF ISSUANCE: January 4, 2023
CONTRACT FOR: Prime
CONTRACT DATED: August 10, 2021
ARCHITECT'S PROJECT NO.: 2961

ARCHITECT:
Architecture Incorporated
815 St. Joseph Street
Suite 203
Rapid City, SD 57701

Please submit an itemized proposal for changes in the Contract Sum and Contract Time for proposed modifications to the Contract Documents described herein. Submit proposal or notify the Architect in writing of the date on which you anticipate submitting your proposal.

THIS IS NOT A CHANGE ORDER, CONSTRUCTION CHANGE DIRECTIVE, OR A DIRECTION TO PROCEED WITH THE WORK DESCRIBED IN THE PROPOSED MODIFICATIONS.

Description: Building Permit Allowance Credit
Reference:

Submit an itemized cost proposal, in ten (10) days or less, to incorporate following modifications:

Item No. 1

The contractor did not use the full allowance provided for the building permit. Provide a credit of \$12,538.45 to the project contingency for the remaining balance of the building permit allowance.

Requested by: Jordan Burbach, AIA, LEED Green Associate, Architecture Incorporated



Thursday, January 5, 2023

Jordan Burbach
Architecture Incorporated
815 St. Joseph Street
Rapid City, SD 57701

RE: Piedmont Valley Elementary School Addition, Piedmont, SD
RFP #11 Credit contingency funds to owner

General Narrative: This proposal includes crediting contingency funds to the owner, to reduce the contingency balance to \$70,000.00.

The credit for RFP #11 is \$141,630.88. A cost breakdown is attached. At this time, the changes in RFP #11 do not affect our critical path schedule.

Please feel free to call with any questions and/or concerns.

Respectfully;

A handwritten signature in blue ink, appearing to read "KS Sarver".

Kim Sarver
Project Manager
Scull Construction Service

PROPOSAL REQUEST

PROJECT:
Piedmont Valley Elementary School Addition
Piedmont, SD

OWNER:
Meade School District 46-1
1230 Douglas Street
Sturgis, SD 57785

CONTRACTOR:
Scull Construction
803 Industrial Avenue
P.O. Box 7636
Rapid City, SD 57709

PROPOSAL REQUEST NO.: #11

DATE OF ISSUANCE: January 4, 2023

CONTRACT FOR: Prime

CONTRACT DATED: August 10, 2021

ARCHITECT'S PROJECT NO.: 2961

ARCHITECT:
Architecture Incorporated
815 St. Joseph Street
Suite 203
Rapid City, SD 57701

Please submit an itemized proposal for changes in the Contract Sum and Contract Time for proposed modifications to the Contract Documents described herein. Submit proposal or notify the Architect in writing of the date on which you anticipate submitting your proposal.

THIS IS NOT A CHANGE ORDER, CONSTRUCTION CHANGE DIRECTIVE, OR A DIRECTION TO PROCEED WITH THE WORK DESCRIBED IN THE PROPOSED MODIFICATIONS.

Description: Reduction of Contingency Funds

Reference:

Submit an itemized cost proposal, in ten (10) days or less, to incorporate following modifications:

Item No. 1

The Owner has requested to reduce the contingency fund balance of the project. Provide a credit to the Owner to reduce the contingency funds to a total of \$70,000.00.

Requested by: Jordan Burbach, AIA, LEED Green Associate, Architecture Incorporated

**Change Proposal
Piedmont Valley Elementary School Addition**

January 5, 2023

Proposal No. 11
Description: Credit contingency funds to owner



Prepared By: Kim Sarver

DESCRIPTION	PR #	CONTRACTOR	UNIT	LABOR		MATERIAL		SUBCONTRACTOR		TOTAL	Cost Code
				UNIT COST	COST	UNIT COST	COST W/TAX	UNIT COST	COST		
Credit back to the owner contingency funds to reduce the fund balance to \$70,000.00	11	Scull Construction Service	1		\$0.00		\$0.00	\$141,630.88	\$141,630.88	\$141,630.88	
					\$0.00		\$0.00		\$0.00	\$0.00	
					\$0.00		\$0.00		\$0.00	\$0.00	
					\$0.00		\$0.00		\$0.00	\$0.00	
					\$0.00		\$0.00		\$0.00	\$0.00	
					\$0.00		\$0.00		\$0.00	\$0.00	
					\$0.00		\$0.00		\$0.00	\$0.00	
					\$0.00		\$0.00		\$0.00	\$0.00	
SUBTOTAL									\$141,630.88	\$141,630.88	
SUBTOTAL										\$141,630.88	
Insurance				0.00%						\$0.00	
SUBTOTAL										\$141,630.88	
Builders Risk				0.00%						\$0.00	
SUBTOTAL										\$141,630.88	
Fee				0.00%						\$0.00	
SUBTOTAL										\$141,630.88	
Performance & Payment Bond				0.00%						\$0.00	
SUBTOTAL										\$141,630.88	
State Excise Tax				0.000%						\$0.00	
TOTAL									GRAND TOTAL	\$141,630.88	

Time Impact

Requested Time	Phase
	N/A

Signature of Approval and Date

ELECTION AGREEMENT

This agreement is entered into between Meade County and Meade School District 46-1, political subdivision of the State of South Dakota, for the purpose of renting the services of the electronic ballot machine for the school board election.

EFFECTIVE DATE: This agreement shall become effective on the date that all parties have signed the agreement.

PURPOSE: It is the purpose of this agreement for Meade School District to use the ballot tabulator for the counting of the school board election ballots. The election will be held June 6, 2023. We would like to use this form of ballot to eliminate the need for workers to tally ballot results.

COSTS: The Meade School District will bear the costs of the usage for the as follows:

Meade School District shall publish its own required notices, except the notice to test the automatic tabulating equipment. The cost of the notice to test will be billed to Meade School District.

Salaries and expenses of the election board shall be paid by Meade School District including, coding the ballots (\$1500), ordering ballots (.26/each + shipping), and thumb drives (\$210).

Meade School District will pay Meade County \$100 per hour for the use of the machine including two staff members from the county auditor’s office.

ABSENTEE BALLOTS: Absentee ballots shall be available at the office of the Meade School District 46-1 voters who wish to vote absentee.

CANVASSING OF THE VOTE: Meade School District shall canvass the votes of their election at the next meeting following the election.

The Meade County Auditor and the School Business Manager are hereby empowered and directed to cooperate in any manner that will accomplish the purpose and intent of this agreement in order to facilitate this election in the most efficient and economical manner.

ATTEST:

Meade County Auditor
Date: _____

Chair

Business Manager, Meade Sch. Dist.
Date: _____

President, Meade School District



Apple Inc. Statement of Work

Deliver To

Beth Johnson
Delivery Contact
Meade School District (SD)
Organization
1230 DOUGLAS ST
Address 1
Address 2
Sturgis
City
SD
State
57785
Zip
605-347-4454
Phone
Beth.Johnson@k12.sd.us
Email Address

Statement of Work Information

189820130103332
SOW Number
PO Number

Apple Contact

Megan Holsten
Apple Contact
+615.631.1149
Phone
mholsten@apple.com
Email Address

Executive Summary (see attached Summary of Service)

Apple Professional Services (Apple or APS) will assist Meade School District (SD) (Customer) with deployment services (Deployment Services) for (1,050) iPad devices and (905) MacBook systems. The iPad devices and MacBook systems will be asset tagged, reported and cased and all iPad devices will be provisioned at a secure facility and then delivered to up to (5) Customer designated deployment site(s) on a mutually agreed upon schedule. APS will provide an experienced Services Coordinator to assist Customer with the planning, readiness, and execution of their Apple device deployment project (Deploy Assist Services). The Services Coordinator may work remotely or onsite at the discretion of APS

Please sign and fax this Form to 305-489-7864 or email to eduservices@apple.com

Authorization

By signature of its authorized representative below, Customer agrees to the performance of the Services in accordance with the provisions set forth in this Statement of Work, and constitutes acceptance of the attached Terms and Conditions.

Apple will not invoice travel expenses under this SOW, provided Customer completes paperwork and confirms a schedule at least three (3) weeks prior to start.

Customer Signature & Date	January 30, 2023	Fixed Fee
Customer Name & Title (print)	Estimated Start Date	Engagement Type
	D9284LL/A APS MacBook Deployment Services w/ Deploy Assist	905
	Part Number	Qty unit/day
	D9283LL/A APS iPad Deployment Services w/ Deploy Assist	1050
	Part Number	Qty unit/day

Terms and Conditions

These Statement of Work Terms and Conditions (the "Agreement") apply to Apple Professional Services and Apple Professional Learning Specialists customers (each, a "Customer").

1. Payment

Customer agrees to pay for services identified in the Statement of Work ("Services") on a time and materials basis at the rates or fixed fee specified. If no rate or fixed fee is specified, Customer agrees to pay for Services at Apple's current published rates. Charges for fraction of hours or days may be rounded up to the nearest whole number. Charges for Apple prepaid Services are invoiced upon Apple's acceptance of the related purchase order and are due and payable in advance of the Apple prepaid Services to be performed. Otherwise, the Services will be invoiced after the Services are performed or on a periodic basis during the course of performance as determined by Apple, provided Customer is eligible for Apple's credit terms. Customer shall make payment for Services and expenses incurred by Apple within thirty (30) days of invoice date or as specified in any master purchasing agreement with Apple. Customer will pay any sales or use tax Apple becomes obligated to pay by virtue of this Agreement. This Agreement is for Services and does not include parts, or goods.

Unless otherwise provided in writing by Apple, Customer agrees that any and all prepaid Services must be scheduled and completely performed within twelve (12) months from the Effective Date of the applicable SOW ("Professional Services Period"). If Customer fails to schedule the prepaid Services within the Professional Services Period, Apple reserves the right to deem the prepaid Services performed once the Professional Service Period expires and, to the extent permitted by law, Customer may not be entitled to any refund or credit for any Service not scheduled during the Professional Services Period.

2. Services

Customer and Apple shall prepare and execute a Statement of Work documenting all Services to be performed by Apple. Each Statement of Work shall be uniquely numbered. Each Statement of Work shall set forth, at a minimum, a description of the Services, the number of personnel assigned to the Services, the duration of the Services (if applicable), and, if requested by Customer, the fees for the Services. Each Statement of Work shall incorporate all terms and conditions contained herein. Apple shall have the right to accept or decline any proposed changes to the Statement of Work. Apple shall make reasonable endeavors to provide Services on a timely basis, subject to availability of qualified personnel and the difficulty and scope of the Services. However, Apple shall not be liable for its failure to do so, nor will it be in breach of this Agreement solely by reason of such failure. Apple may reassign and substitute personnel at any time and may provide the same or similar Services to other customers. Apple may contract with an authorized provider ("Provider") or contractor ("Contractor") who may perform Services on its behalf. Services supplied by Apple under this Agreement are provided to assist Customer. Any services not specifically rejected in writing within (5) business days (including reasons for rejection) after Apple delivers the Service Delivery Confirmation shall be deemed completed.

Subject to the conditions below, Apple may need to hold Customer's product at the Provider's warehouse to perform the purchased Services. Under this Agreement and for the sole purpose of completing the Services outlined in the Statement of Work, Provider may hold Customer's product at Provider's warehouse, with the first day of the holding period beginning once the first product arrives at the Provider's warehouse and final day being when the Services, as described in the Statement of Work, are completed. Customer is required to provide shipping instructions to Apple on or before the date of Purchase for all products to be delivered. Customer is responsible for negotiating a separate holding agreement with the Provider if additional holding time is desired. At no time during the holding period shall Apple be required to hold Customer's equipment once Services are completed under this Agreement and all product must be delivered to Customer on or before the forty-sixth calendar (46th) day to avoid additional holding fees.

3. Property Rights

Any ideas, concepts, inventions, know-how, data-processing techniques, software or documentation developed by Apple personnel (alone or jointly with Customer) in connection with Services provided to Customer ("Apple Information") will be the exclusive property of Apple, except to the extent that such items are a derivative of Customer's property. Upon payment of all sums due, Apple grants Customer a non-exclusive, royalty-free, nontransferable (without right to sublicense) license to use the software or other proprietary rights in Services developed under this Agreement. Should Apple provide Customer with specific, customized or unique suggestions or information as part of the Services developed by Apple (such as customized scripting language), which suggestions or information do not have application to other customers of Apple ("Customer-Owned Information"), Customer will own all of Apple's right, title and interest in the Customer-Owned Information. Any audio or video recording of Apple Services is strictly prohibited, unless expressly approved in advance by Apple in writing.

4. Warranty

Except as expressly represented otherwise in this Agreement, and to the extent not prohibited by law, all Services, including, without limitation, any documentation, publications, software programs or code, and other information provided by or on behalf of Apple to Customer under this Agreement are furnished on an "AS-IS" basis, without warranty of any kind, whether express, implied, statutory or otherwise, especially as to quality, reliability, timeliness, usefulness, sufficiency and accuracy. ALL IMPLIED WARRANTIES, INCLUDING WITHOUT LIMITATION ALL IMPLIED WARRANTIES OF CONDITION, MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE ARE DISCLAIMED BY APPLE. NO ORAL OR WRITTEN INFORMATION PROVIDED BY APPLE SHALL CREATE A WARRANTY UNLESS INCORPORATED IN WRITING INTO THIS AGREEMENT.

5. Limitation of Liability and Remedies

IN NO EVENT, WHETHER AS A RESULT OF BREACH OF CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE), MISREPRESENTATION, STRICT LIABILITY, STATUTE OR OTHERWISE, SHALL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL OR INDIRECT LOSSES (INCLUDING LOST BUSINESS PROFITS, LOSS OF DATA, INTERRUPTION IN USE, UNAVAILABILITY OF DATA OR OTHER ECONOMIC ADVANTAGE) OR FOR PUNITIVE OR EXEMPLARY DAMAGES. IN THE EVENT THAT APPLE FAILS TO PROVIDE SERVICES IN ACCORDANCE WITH THIS AGREEMENT, APPLE'S ENTIRE LIABILITY AND CUSTOMER'S EXCLUSIVE REMEDY SHALL BE FOR APPLE TO USE ITS REASONABLE EFFORTS TO RE-PERFORM THOSE SERVICES WITHIN A REASONABLE PERIOD OF TIME; PROVIDED, THAT IN THE EVENT APPLE IS UNABLE TO CORRECT ANY DEFAULT OR BREACH OF THIS AGREEMENT, APPLE MAY ELECT TO REFUND ALL PAYMENTS ACTUALLY RECEIVED FROM CUSTOMER FOR THE SERVICES IN QUESTION, IN FULL SATISFACTION OF APPLE'S OBLIGATIONS UNDER THIS AGREEMENT. SUCH RE-PERFORMANCE OR REFUND SHALL CONSTITUTE APPLE'S ENTIRE LIABILITY AND CUSTOMER'S EXCLUSIVE REMEDY FOR SUCH DEFAULT OR BREACH. IN NO EVENT SHALL THE AGGREGATE LIABILITY FOR DAMAGES OF APPLE, ITS EMPLOYEES, AGENTS AND SUBCONTRACTORS EXCEED THE AMOUNTS CUSTOMER ACTUALLY PAID TO APPLE FOR THE SERVICES AT ISSUE UNDER THIS AGREEMENT. TO THE EXTENT NOT PROHIBITED BY LAW, THE LIMITATIONS IN THIS SECTION SHALL APPLY TO PERSONAL INJURY LIABILITY.

6. Confidentiality

"Apple Confidential Information" means any and all information in oral or written form that Customer knows or has reason to know is confidential information and that is disclosed in connection with this Agreement or to which Customer may have access in connection with this Agreement, including but not limited to financial information and data, personnel information, information regarding strategic alliances, costs or pricing data, the identities of customers and prospective customers, and new product release dates and new product specifications. Apple Confidential Information shall not include any information that: (i) was rightfully in a Customer's possession prior to disclosure without any obligation to maintain its confidentiality; (ii) was independently developed by Customer without the use of or reference to Apple Confidential Information; or (iii) is now, or hereafter becomes, publicly available other than through disclosure by Customer in breach of this Agreement.

"Customer Confidential Information" means and is limited to information that is: (i) reduced to a tangible form, (ii) independently developed by Customer without the use of or reference to any Apple Confidential Information, and (iii) provided specifically at Apple's request after execution of this Agreement and after execution of an acknowledgment signed by an Apple authorized signatory that such information shall be treated as Customer Confidential Information. Customer Confidential Information shall not include any information that: (a) is communicated verbally, (b) was rightfully in Apple's possession prior to disclosure without any obligation to maintain its confidentiality; (c) was independently developed by Apple without the use of Customer Confidential Information; (d) is required to verify Customer's

compliance with any provisions of this Agreement; or (e) is now, or hereafter becomes, publicly available other than through disclosure by Apple in breach of this Agreement.

During the Term and for five (5) years thereafter, Customer will not use Apple Confidential Information except as required to achieve the objectives of this Agreement, or disclose such Apple Confidential Information except to employees or contractors who have a need to know. Customer will not make any disclosure or statement of Apple Confidential Information in connection with the Agreement or its subject matter without Apple's prior, specific written consent. Customer shall not make any public statement regarding any item of Apple Confidential Information, including but not limited to any matter of business between Customer and Apple, or the nature of any contractual relations between Apple and Customer or any third party. Customer may disclose Apple Confidential Information to the extent required by law, provided that it first makes reasonable efforts to give Apple notice of such requirement prior to any such disclosure and takes reasonable steps to obtain protective treatment of the Apple Confidential Information. Apple will not use Customer Confidential Information except as required to achieve the objectives of this Agreement, or disclose such Customer Confidential Information except to employees, agents or contractors who have a need to know or as required by law. Except as otherwise stated herein, Apple will not make any disclosure or statement of such information or its subject matter without the Customer's prior written consent or as required by law.

7. Term

(12) months from the date of Apple's receipt of Customer's purchase order. This Agreement may be renewed or extended upon the mutual consent of the parties. Customer will have the right to terminate this Agreement after work has commenced upon ten (10) days' written notice, provided that Customer will pay to Apple all charges for Services performed and all expenses incurred by Apple up to the effective date of such termination. Apple may at its option terminate this Agreement immediately if Customer has (i) failed to cure any breach of this Agreement within thirty (30) days of written notice from Apple, (ii) breached the terms of Section 6, or (iii) failed to pay an outstanding sum within five (5) days of written notice of delinquency. In addition, Apple may at its option suspend Services immediately upon Customer's failure to make payment in accordance with this Agreement. The provisions of Sections 1 (Payment), 3 (Property Rights), 4 (Warranty), 5 (Limitation of Liabilities and Remedies), 6 (Confidentiality), 7 (Term), 8 (Third Party Software Waiver and Authorization), 9 (Cancellation), and 10 (Miscellaneous) shall survive termination.

8. Third Party Software Waiver and Authorization

Should Customer provide Apple, or an entity acting on Apple's behalf, with any third party software, macOSImage, or iOS loadset, either identified in writing or provided physically (the "Software"), for Apple to install on Customer's devices then the following terms apply: (i) Customer appoints Apple as its agent for the sole purpose of installing the Software as part of the Services; (ii) Customer warrants and represents that it has all the rights necessary both to use the Software and to instruct Apple to install the Software on the devices requested by Customer; (iii) Customer also warrants and represents that it has obtained from the copyright owners or licensors all rights and licenses necessary to utilize any free/open source software ("FOSS") and that it places no reliance upon Apple to obtain or provide those rights; (iv) Customer shall be responsible for any Apple loss or liability due to a breach of any warranty in (ii) and (iii) above; (v) Customer agrees to all the applicable terms in any Software user agreement or FOSS license and authorizes Apple to accept those terms on Customer's behalf as its agent for the installation process; (vi) Customer shall be fully responsible for all the obligations in any Software or FOSS license governing the installed Software; (vii) Customer shall be fully responsible for the content of the provided macOSImage (a single file with the suffix .dmg) or iOS loadset. Apple, or an entity acting on Apple's behalf, will not examine the provided Software for quality, content or licensing; (viii) Customer is solely responsible for verifying the aforementioned image contains appropriate content and does not harm the device being imaged or interfere with the device's normal operation; (ix) neither Apple, nor an entity acting on Apple's behalf, will be liable for the installation of GPLv3 software.

9. Rescheduling

Customer may reschedule Services prior to the estimated start date by providing email notice with receipt confirmation to Apple at apsdocs@apple.com (for Enterprise Customers) or at eduservices@apple.com (for Education Customers). Apple is not responsible for errors in the delivery of rescheduling notices.

Customer must notify Apple of a rescheduling request at least twenty-one (21) calendar days before the estimated start date of the Services to reschedule for a later available date, provided that Apple may, in its sole discretion, charge for any fees incurred. Apple will not be obligated to refund prepaid Services or permit rescheduling allowances if notice is received within twenty-one (21) calendar days of the estimated start date of the Services.

In the event that Customer desires to cancel Services, Customer must notify Apple and obtain Apple's written approval prior to the cancellation of Services. If Apple cancels a Service, Customer may (i) reschedule for a later available date or (ii) request a refund for any payment on prepaid Services if the Services are not rescheduled. Apple is not responsible for any loss incurred by Customer as a result of a cancellation or rescheduling.

10. Miscellaneous

If Customer is a public institution or agency, this Agreement will be governed and interpreted under the laws of the state in which Customer is located. If Customer is a federal government agency, this Agreement will be governed and interpreted in accordance with applicable federal law. If Customer is a private sector institution or commercial entity, this Agreement will be governed and interpreted under the laws of Delaware, USA, without regard to conflict of laws principles or provisions. In the event of any dispute or controversy between the Parties to the Agreement, the parties shall try to resolve the dispute in a fair and reasonable way.

Neither party shall be liable for any delay or failure to meet its obligations under this Agreement due to circumstances beyond its reasonable control, including but not limited to war, riot, insurrection, civil commotion, labor strikes or lockouts, shortages, factory or other labor conditions, fire, flood, earthquake or storm. If any provision of this Agreement should be held to be unenforceable or invalid for any reason, such unenforceability or invalidity shall not affect the enforceability or validity of the remaining provisions, and the parties will substitute for such provision an enforceable and valid provision, which most closely approximates the intent and economic effect of the unenforceable or invalid provision.

This Agreement and any associated Statement of Work contain all of Apple's and Customer's agreements, warranties, understandings, conditions, covenants, promises and representations with respect to its subject matter, and Apple and Customer acknowledge and agree that they have not relied on any other agreements, warranties, understandings, conditions, covenants, promises or representations in entering into this Agreement. In the event Customer has a current Apple Professional Services Agreement in place, the terms and conditions of the Professional Services Agreement will supersede any conflicting terms in this Agreement and any associated Statement of Work. Any terms contained on Customer's Purchase Order(s), invoice(s) or similar documents shall be of no effect.

During performance of the Agreement, Apple shall be an independent contractor and not an agent of the Customer, except for the sole purpose of installing Software pursuant to Section 8 of this Agreement. Apple shall supervise the performance of its own services and shall have control of the manner and means by which the Services are performed, subject to compliance with the Agreement and any plans, specifications, schedules, or other items agreed to in writing with Apple.

No modification to the Agreement will be binding unless it is in writing and signed by an authorized representative of each party. For changes to the Statement of Work, a documented Change Order is required. Upon acceptance of the Change Order by each party, the scope of work and cost will be modified appropriately, and the changes will be incorporated into the Statement of Work.

Customer may not assign this Agreement without the written approval of Apple. Any attempt by Customer to assign without Apple's approval shall be deemed void.

Any quote for Services will be valid for thirty (30) calendar days, unless otherwise specified.



Meade School District (SD)

APS Number: 30833

Offsite Deployment Services with Deploy Assist

1. Overview

1.1. Engagement Summary

Apple Professional Services (Apple or APS) will assist Meade School District (SD) (Customer) with deployment services (Deployment Services) for (1,050) iPad devices and (905) MacBook systems. The iPad devices and MacBook systems will be asset tagged, reported and cased and all iPad devices will be provisioned at a secure facility and then delivered to up to (5) Customer designated deployment site(s) on a mutually agreed upon schedule.

APS will provide an experienced Services Coordinator to assist Customer with the planning, readiness, and execution of their Apple device deployment project (Deploy Assist Services). The Services Coordinator may work remotely or onsite at the discretion of APS

1.2. Deploy Assist Services - Onsite Services Delivery (if applicable)

The delivery of any onsite Deploy Assist Services will occur at Customer designated site(s). Each onsite work day consists of eight (8) work hours between the hours of 8:00 am to 6:00 pm local time and excludes after hours, weekends, and holidays. The Deploy Assist Services must be scheduled a minimum of fifteen (15) calendar days prior to the start of required delivery.

1.3. Deploy Assist Services - Remote Services Delivery (if applicable)

The delivery of any remote Deploy Assist Services will occur in a manner to be determined solely by APS, including but not limited to telephone, WebEx, video conferencing, and online document collaboration. The remote Deploy Assist Services must be scheduled a minimum of fifteen (15) calendar days prior to the start of required delivery.

If applicable, APS will provide remote Deploy Assist Services via internet remote access whereby APS will view information on Customer's computer through the use of remote access software. Use of the remote access software by Customer shall serve as Customer's consent for APS to provide the remote Deploy Assist Services in this way. All or portions of the remote access software files may remain on Customer's computer after the session(s) are finished. Nothing in this service shall be deemed to transfer title or interest in any remote access software or intellectual property.

Use of the remote access software may be subject to additional licensing terms. Customer may not disassemble or reverse engineer any portion of the remote access software. While remote access services are provided, APS will only view information on Customer's computer that APS reasonably believes is necessary to analyze and provide assistance for the remote Deploy Assist Services described herein. APS requires that Customer prevent access to or disclosure of non-essential information and close all files and applications that are not pertinent to the remote Deploy Assist Services. During the delivery of the remote Deploy Assist Services, APS will not take control of Customer's computer, and screen sharing sessions will not be recorded by APS. The remote access software or the features of Customer's computer will allow Customer to terminate the remote access session(s) at any time. APS may be obligated as a matter of law or policy to report to law enforcement certain images if viewed during a session(s).

1.4. Exclusions

The following items are specifically excluded from this engagement:

- Onsite deployment services (i.e. installation, configuration, trash removal, etc.)
- Accepting any terms or conditions on behalf of Customer
- Any control of Customer's computer(s) during delivery of the remote Deploy Assist Services. APS will execute the remote Deploy Assist Services in a manner to be determined solely by APS, including but not limited to telephone, WebEx, video conferencing, and online document collaboration using screen share. Screen sharing sessions will not be recorded by APS.

- Audio or video recording of the Deploy Assist Services by Customer is strictly prohibited, unless expressly approved by APS in writing
- Management of Customer's environment, project logistics, or resources
- Troubleshooting or modification of Customer's existing Wi-Fi infrastructure
- Configuration, troubleshooting, or management of Customer's Student Information System (SIS) solution
- Installing, configuring, managing, migrating, or maintaining Customer's MDM solution
- Support, service, management, or maintenance of Customer's Apple device deployment tools, including but not limited to Apple School Manager
- Creating or modifying Managed Apple IDs
- Verification of SIS data sync
- After hours, weekend, or holiday work hours
- Any service or task not specifically noted in this Statement of Work (SOW)
- Procurement of specialty asset tags (RFID tags, STOP Theft plates, logo, colored tags, or other non-standard or multi-stage application tag)
- Individual, classroom or multiple school names on tags
- Profile creation
- Apple ID Creation
- Entering of Apple IDs during the provisioning process
- Installation or configuration of Customer MDM solution
- Support, service, management, or maintenance of Customer's Apple School Manager
- Preparation, finalization, or assignment of device configurations in Customer MDM solution
- Onsite case installation

1.5. Ordering Information

Please reference your Apple quote for pricing.

2. Service Logistics

2.1. Offsite Deployment Services

Shipping, Receiving, and Holding

Apple will ship the MacBook systems, iPad devices, and cases to a secure facility where the offsite Deployment Services will be executed by APS. After the completion of the offsite Deployment Services, APS will ship the cased iPad devices and cased MacBook systems to up to (5) Customer designated deployment site(s).

Please review the time period expectations listed in the Services section in the Terms and Conditions. Purchased Deployment Services for the MacBook systems, iPad devices, and cases will start upon delivery to the secure facility.

3. Description of Services

3.1. Offsite Deployment Services

At the secure facility the MacBook systems, iPad devices, and cases will be unboxed and inspected for shipping damage. The iPad devices and MacBook systems will be tested for proper functionality, and the following Deployment Services will be completed:

Offsite Asset Tagging

- Asset tag iPad devices and MacBook systems with (1) provider supplied asset tag(s) per device.
- Create Asset Report for iPad devices and MacBook systems.

Offsite Custom iPad Provisioning

- Confirm with Customer that up to (3) configuration(s) are prepared, finalized, and assigned in Customer MDM solution for deployment to iOS/iPadOS devices. A configuration constitutes a single set of apps and profiles.
- Erase device and update to the latest version of iOS/iPadOS available at time of provisioning. Installation of updates that are released after time of provisioning will be the responsibility of Customer.
- Enroll device into Customer MDM solution.

- Verify installation of Customer assigned profiles and free and paid Apple App Store apps via MDM and that all downloads have completed. Apple App Store apps are not to exceed 8GB or 25 apps, whichever is less, and must support device-based app assignment.
- Confirm enrollment in the MDM solution.
- Ensure the glass screen on the device is free of smudges.

Offsite Custom iPad and MacBook Case Installation

- Install (905) Brenthaven 360 cases onto MacBook systems.
- Install (1,050) Logitech Rugged Combo3 cases onto iPad devices.

Re-boxing

- Once the above Services are completed, the cased MacBook systems and cased iPad devices will be repacked into finished goods boxes for delivery to (5) Customer designated site(s). The finished good boxes will include a label containing: iPad Model Number, Text Serial Number (Barcode Serial Number), and Text Asset Tag Number (Barcode Asset Tag Number).

3.2. Deploy Assist Services

As determined by Apple in its sole discretion, Deploy Assist Services may include, but are not limited to the following items:

- Facilitate conference call(s) between Customer and Apple personnel to facilitate scheduling, communication, timely decision making, and progress tracking.
- Identify any technical gaps for Apple device deployment, and work with Customer designated technical lead to help close gaps.
- Provide Customer access to applicable engagement information (e.g., meeting notes, project documentation).
- Develop a mutually agreed upon and realistic schedule with Customer.
- Monitor engagement scheduling, communication, and progress tracking activities, and make recommendations to resolve issues, if necessary.
- Monitor Apple shipments and work with Customer to confirm delivery.

4. Processes and Procedures

4.1. Services

4.1.1. Offsite Custom iPad Provisioning Process

APS will provision up to ten (10) iPad devices and send to Customer for testing and final approval of the provisioning process. This contract allows for up to two (2) tests until approval is given. APS will not provision the rest of the iPad devices without written approval from Customer. The test iPad devices will be shipped in the original packaging to Customer using one of the following methods:

- Two (2) Test iPad devices if Customer order was placed boxed as single devices.
- Five (5) Test iPad devices, if Customer order was placed boxed in 5-Packs.
- Ten (10) Test iPad devices, if Customer order was placed boxed in 10-Packs.

After Customer approves the test iPad devices, Customer is responsible for notifying APS of final approval of the provisioning process and returning the signed APS Configuration Approval Form via email, at which time APS will provision the remaining iPad devices in Customer order using the approved provisioning process.

Customer signature on the APS Configuration Approval Form indicates that the provisioning process of the test iPad devices tested as functional in Customer environment and is approved for provisioning of the remainder of the iPad devices in Customer order.

4.1.2. Offsite Asset Tagging Process

Asset tags will be 1-inch in height by 3-inches in length (1" x 3"), natural silver in color and will include up to five (5) lines of centered black text with a barcode. The text and barcode will be the same on all asset tags in Customer's order. The asset tag number will be up to eighteen (18) numeric and/or alphabetic characters, running sequentially.

Customer will supply Apple approved verbiage for APS procurement of asset tags at least thirty (30) days before the first scheduled deployment is due to start.

Before APS will asset tag the iPad devices and MacBook systems, the placement of the asset tags must

be provided by Customer.

APS will supply Customer with a picture in JPG format of a sample asset tag with Customer supplied asset tag placement and asset tag verbiage and Customer will email final approval of asset tag verbiage to APS.

Placement of asset tags must adhere to Apple approved guidelines per the attached Exhibit 1 document. APS will not asset tag any iPad devices and MacBook systems that do not comply with the Apple approved guidelines in the aforementioned Exhibit 1 document.

4.2. Packaging Units for Delivery

APS will return all equipment to finished goods boxes with all packaging. Accessories to remain in the finished goods boxes.

4.3. Delivery

Upon completion of the Deployment Services, APS will deliver all equipment to up to (5) Customer designated deployment site(s) as determined by the schedule set at the time that the equipment arrives at the secure facility. Deliveries will be made between 9:00 AM and 5:00 PM, weekdays.

Customer agrees to conduct a complete carton count and note any damage to cartons or visible damage to products on the common freight carrier's/APS' Bill of Lading (or equivalent) and an authorized Customer representative will be required to sign the Bill of Lading (or equivalent) at the time of delivery.

4.4. Apple Device Warranty Procedure

APS will identify any malfunctioning or dead on arrival (DOA) Apple devices and provide information to Customer.

4.5. Change Orders

Any changes to the scope of work for this engagement must be documented with a Change Order. No changes will be executed until the Change Order is agreed upon by both Apple and Customer. Upon APS' receipt of a signed Change Order, the scope of work and costs will be modified appropriately, and the changes will be incorporated.

5. Documentation

5.1. Deployment Services - Asset Report

Within five (5) business days after completion of the Deployment Services, APS will provide Customer an Electronic Excel or Numbers spreadsheet titled "Asset Report" that includes a list of all items deployed. Report to include some or all of the following fields, to be chosen by Customer representative:

- Customer PO
- Apple Sales Order Number
- Part Number
- Hardware Description
- Ship Date
- Serial Number
- Asset Tag Number (as applicable - with asset tagging services only)
- Wireless ID (as applicable - not valid for Apple TV 4K)
- Ethernet ID (as applicable - not valid for Apple TV 4K)
- Bluetooth ID (as applicable - not valid for Apple TV 4K)
- UDID (as applicable - not valid for Apple TV 4K)
- Delivery Address

Report will also include reference to any Apple devices found DOA.

5.2. Deploy Assist Services - Summary Report

APS will provide a summary report, in a format determined by APS, to Customer upon completion of the Deploy Assist Services. The summary report may include findings and recommendations related to the Deploy Assist Services.

6. Customer Requirements

6.1. Pre-Engagement Preparation

Customer will complete and confirm completion of the following items prior to the start of the engagement:

- Designate a Customer main point of contact (POC) to work with APS.
- Customer POC will provide approvals, be the main point person for all communications, and provide an authorized signature on the Apple Services Delivery Confirmation (SDC) document at the end of the engagement.
- Customer POC will provide an overview map of the Customer designated deployment site(s) with delivery area(s) and designated parking area(s) for APS' vehicles clearly marked.
- Designate a Site Coordinator at each Customer designated deployment site who will ensure elevator access for APS' use is provided at any Customer designated deployment site where elevators are available.
- Site Coordinator will provide secure delivery/holding location for the equipment at each Customer designated deployment site.
- Customer Site Coordinator will conduct a complete carton count at the time of delivery, and note any damage to the cartons or visible damage to products on the common freight carrier's/APS' Bill of Lading (or equivalent).
- Identify the person who has authority to bind the institution to applicable terms and conditions including, but not limited to the Apple School Manager terms and conditions.

6.2. Additional Terms

Customer will comply with the following obligations:

- Provide Apple approved asset tag placement and asset tag verbiage for APS procurement of asset tags at least thirty (30) days before first scheduled deployment is due to start.
- Confirm successful enrollment in the Apple Deployment Programs and/or Apple School Manager.
- Confirm that Customer MDM solution is fully functional, configured per Apple's requirements for iOS/iPadOS management and provisioning (including enrollment, profile creation, device group creation, app assignment, managed app install and profile install).
- Confirm completion and testing of configuration, enrollment, and WiFi profiles, at least ten (10) business days before offsite deployment is scheduled to begin.
- Configure Customer MDM solution for limited external access (read-only) for offsite MDM enrollment and enrollment verification by APS.
- Provide access to Customer MDM solution administrator(s) with a fifteen (15) minute response time.
- Customer acknowledges and agrees that the Deploy Assist Services provided under this SOW will be provided on a commercially reasonable basis and that there is no guaranteed completion of a specific deliverable.
- The success of the Services under this engagement is contingent on Customer's fulfillment of its responsibilities prior to and during this engagement, which shall be done at no cost to Apple. Customer's failure to fulfill its responsibilities, as determined by Apple in its discretion, may result in changes to the engagement schedule, fees, expenses, scope and level of effort required, or may otherwise impact APS' performance of Services described in this SOW.
- Customer will timely obtain, at no cost to Apple, consents for Apple's use of any third party products, including but not limited to software, necessary for Apple to perform its obligations under this SOW.
- Customer is responsible for the actions, performance, cooperation, and contracts of any third parties (e.g., contractors, vendors) Customer involves in the engagement.
- Customer will accept and comply with any required terms and conditions and software license agreements, including the terms governing any remote access tools, the Apple School Manager Agreement, and other Apple device deployment tools.
- The terms and conditions of the Apple School Manager Agreement or any other software or software as a service (SaaS) agreements are separate and apart from the terms of this SOW and any Services performed hereunder. Nothing in this SOW shall modify or otherwise affect the Apple School Manager Agreement or any other agreement.
- Customer is responsible for the back up of all Customer data. APS is not responsible for the loss of any data, including any Customer data.

- Apple does not require access to and will not receive personally identifiable information (“PII”), including but not limited to Protected Health Information (“PHI”) (as such terms are defined in the Health Insurance Portability and Accountability Act of 1996 and its implementing privacy and security regulations (collectively “HIPAA”)) or Customer’s Student Information System (SIS), to provide Services hereunder. Customer will ensure that no PII is given or revealed to Apple in any format. Further, Customer will also mask any other data that is not essential to the performance of Services and prevent access to such information.
- Customer will be responsible for determining if and how it will implement any recommendations made by APS. APS is not responsible for the content or use of any report, revisions or recommendations, or how Customer may implement recommendations, including but not limited to those in any report.
- APS will not agree to, accept, or sign any additional terms or conditions.
- APS may change personnel at any time.
- APS may contract with an authorized provider (“Provider”) or contractor (“Contractor”) who may perform Services on its behalf.
- Apple will not be held liable for any adverse results due to Apple’s performance of the Services.
- Any service or task not specified in this SOW is out of scope for this engagement.

6.3. Deploy Assist Services - Required Onsite Infrastructure (if applicable)

Unless otherwise agreed by Apple in writing, all physical setup, configuration and troubleshooting of dependent hardware, software, and services, including wireless networks, MDM solution, servers and Active Directory domain services, required for this engagement must be completed before APS arrives onsite.

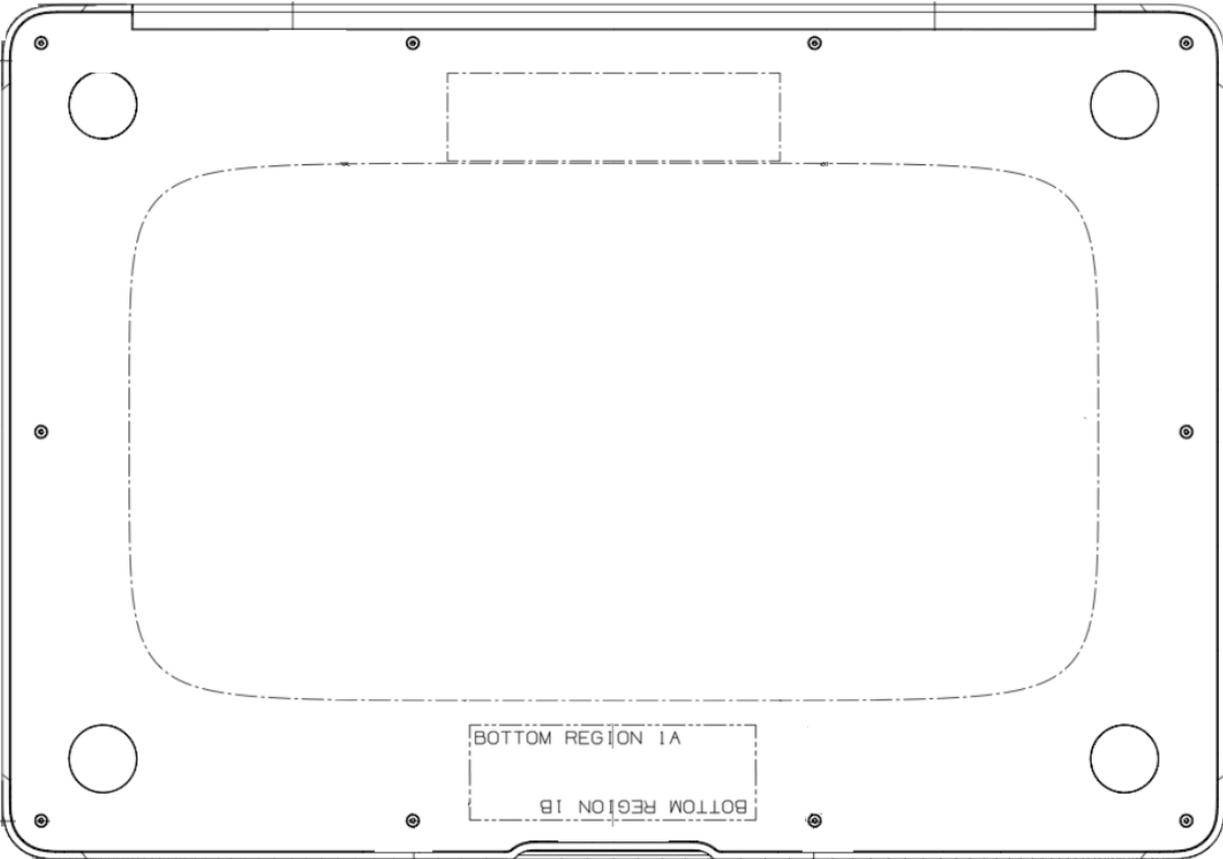
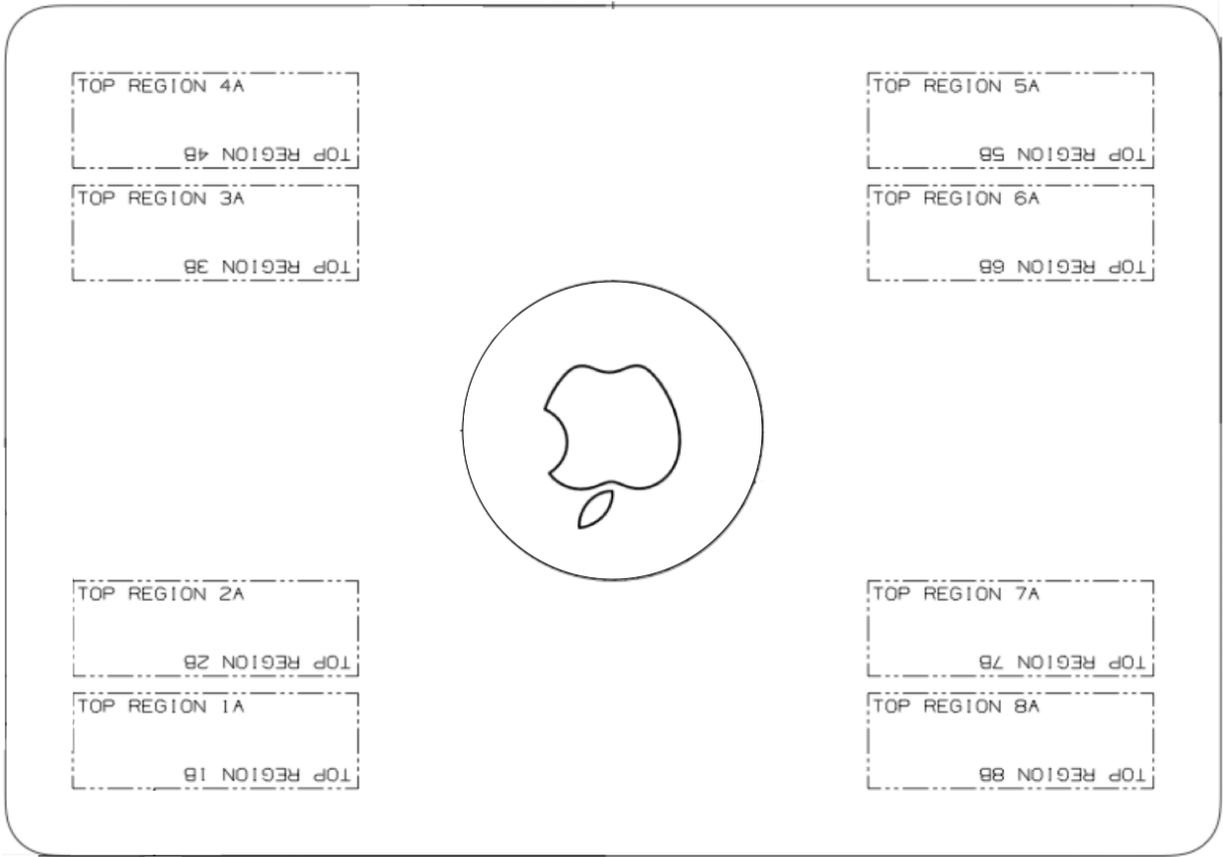
6.4. Deploy Assist Services - Required Remote Access (if applicable)

Unless otherwise agreed by Apple in writing, Customer must have the ability to use WebEx, video conferencing, and online document collaboration tools with appropriate Customer licenses before the delivery of any Deploy Assist Services.

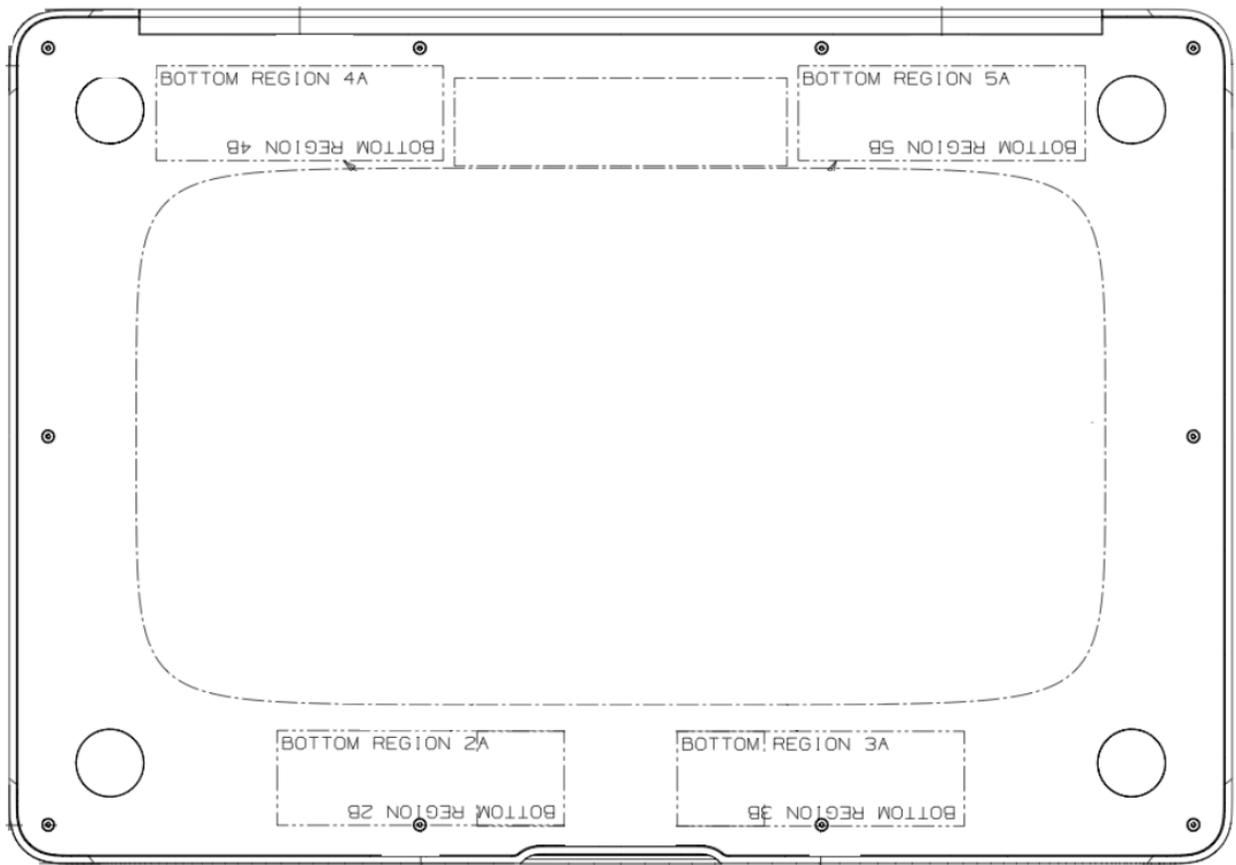
7. Services Delivery Confirmation (SDC)

Upon confirmation of delivery of the Apple devices to Customer designated delivery site(s), Customer will sign the Apple Services Delivery Confirmation (SDC) document indicating that all work for this engagement, inclusive of both Deploy Assist Services and Deployment Services, is complete with no further obligation from Apple.

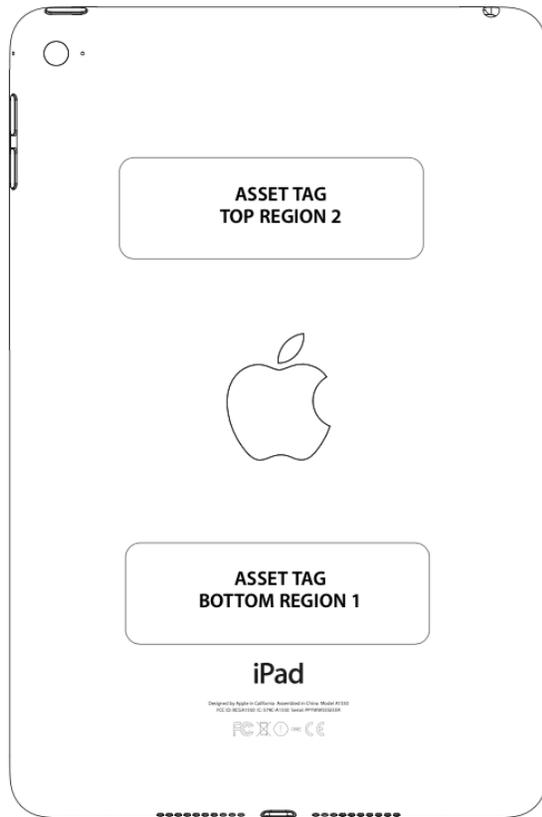
Any Services not specifically rejected in writing within five (5) business days (including reasons for rejection) after the Services Coordinator delivers the SDC shall be deemed completed.



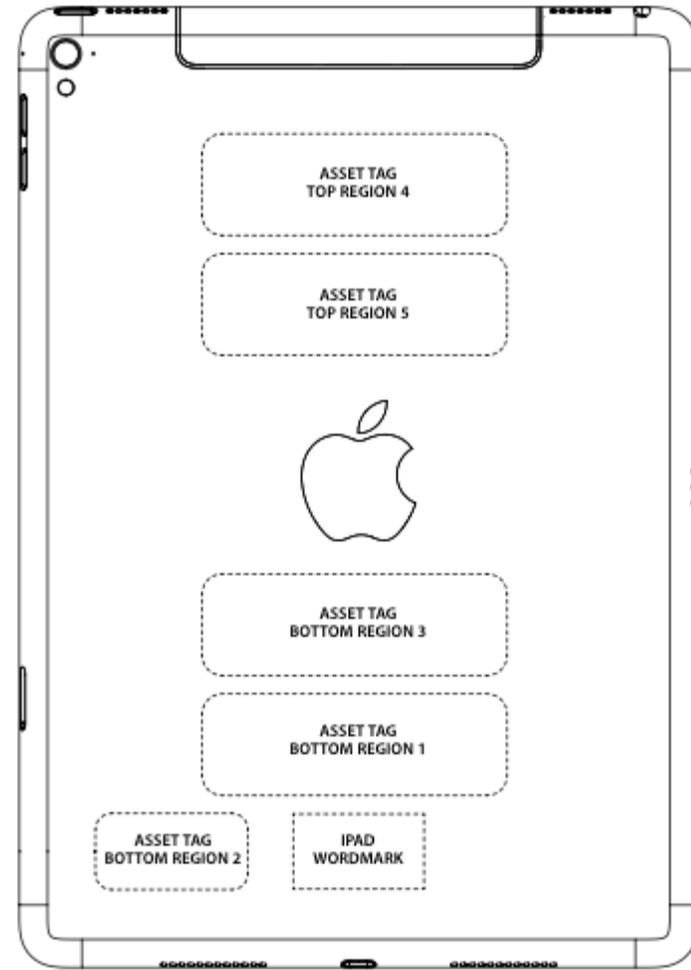
MacBook



MacBook

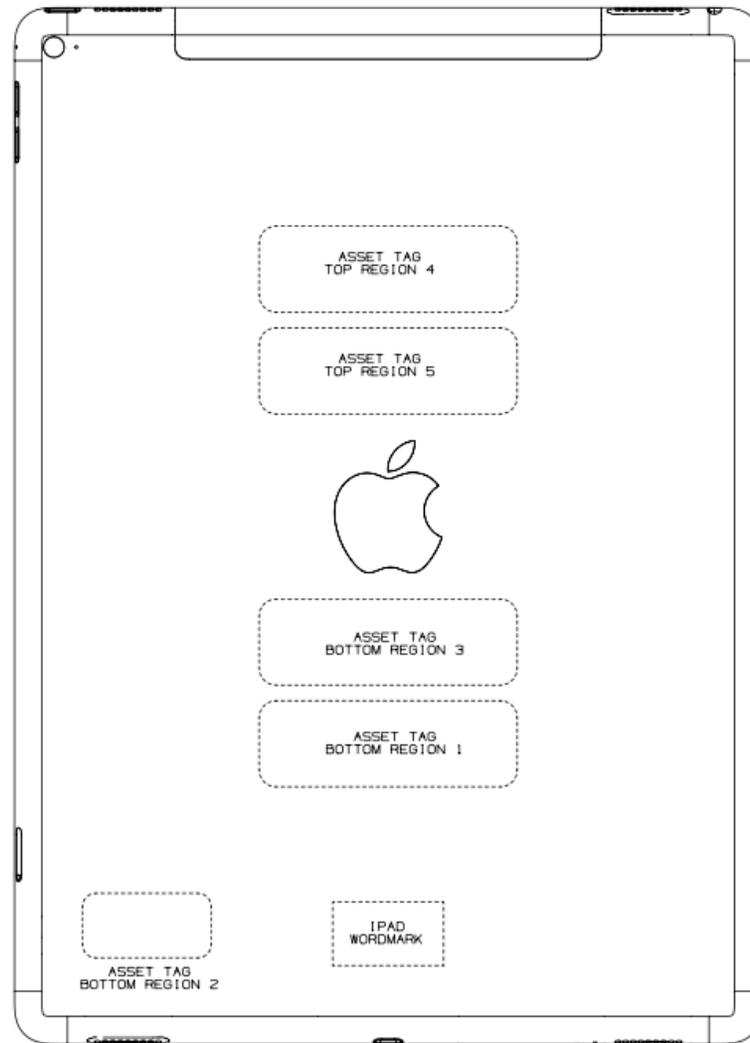


iPad mini



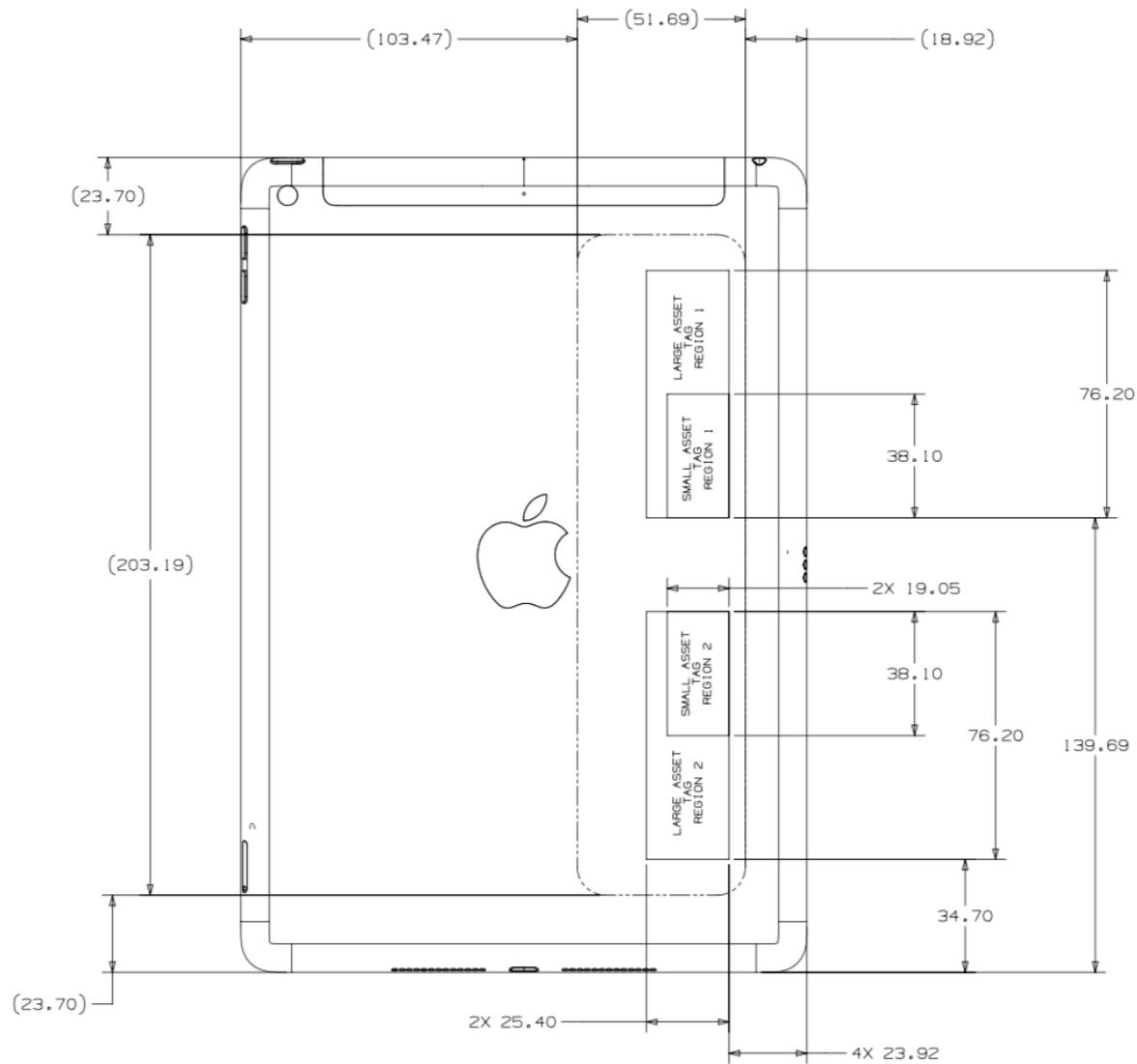
iPad 10.2" - 11"

ASSET TAG REGION 2 FOR SMALL TAG ONLY



iPad Pro 12.9"

ASSET TAG REGION 2 FOR SMALL TAG ONLY



iPad 10.2" 8/9 Gen Logitech Rugged Combo 3



Master Lease Purchase Agreement

This Master Lease Purchase Agreement dated as of APRIL 5, 2019 (this "Master Lease") is entered into by and between Apple Inc. ("Lessor") and MEADE SCHOOL DISTRICT NO. 46-1 ("Lessee").

1. MASTER LEASE; SCHEDULES. Subject to the terms of this Master Lease, Lessee agrees to lease, purchase and acquire from Lessor certain equipment and/or software (the "Equipment") as may be described in any lease schedule in the form of Exhibit A (each, a "Schedule") which may be executed by the parties from time to time. Nothing in this Master Lease shall be construed to impose any obligation upon, or otherwise commit, Lessor to enter into any proposed Schedule, it being understood that whether Lessor enters into any proposed Schedule shall be a decision solely within Lessor's discretion. Lessee understands that Lessor requires certain documentation and information necessary to enter into any Schedule, and Lessee agrees to provide Lessor with any documentation or information Lessor may request in connection with Lessor's review of any proposed Schedule. Such documentation may include but shall not be limited to: (a) a description of the proposed Equipment, including the cost and its contemplated use and location, (b) information related to the vendor(s) manufacturing, licensing (subject to the terms of the Vendor's applicable end user license agreement(s)), delivering, installing or maintaining the proposed Equipment for Lessee (the "Vendor"), (c) documentation or information concerning the financial condition of Lessee, and (d) other information related to the Schedule and Lessee. The terms and conditions of this Master Lease (including all exhibits and any amendments hereto), are incorporated by reference into each Schedule and each Schedule, once executed by Lessor and Lessee, shall constitute a separate and independent lease and installment purchase of the Equipment identified therein, hereinafter referred to as a "Lease."

2. INVOICE PAYMENT OR REIMBURSEMENT. With respect to any Lease, and subject to the provisions of Section 3 if applicable, Lessor shall have no obligation whatsoever to make any payment to a Vendor or reimburse Lessee for any payment made to a Vendor for the Equipment that is the subject of such Lease until three (3) business days after Lessor's receipt of the following in form and substance satisfactory to Lessor in its sole discretion: (a) a Schedule executed by a duly authorized representative of Lessee; (b) a fully executed partial or final acceptance certificate as applicable, in the form of Exhibit B ("Acceptance Certificate"); (c) a resolution or evidence of other official action taken by Lessee's governing body authorizing Lessee to enter into the related Lease and any applicable Escrow Agreement, the acquisition of the Equipment subject thereto, and confirming that Lessee's actions were in accordance with all applicable state, local and federal laws, including laws regarding open meetings and public bidding; (d) evidence of insurance with respect to the Equipment in accordance with the provisions of Section 15 of this Master Lease; (e) a Vendor invoice for the Equipment and, if such invoice has been paid by Lessee, evidence of payment thereof and, if applicable, evidence of official intent to reimburse such payment as required by the Treasury Regulations; (f) a completed and executed Form 8038-G or 8038-GC; (g) an Incumbency Certificate substantially in the form attached as Exhibit C; (h) a Bank Qualification Designation substantially in the form attached as Exhibit D; (i) Lease Payment Instructions substantially in the form attached as Exhibit E; (j) Insurance Coverage Requirements in the form attached as Exhibit F; (k) an opinion of Lessee's counsel substantially in the form attached as Exhibit G; and (l) such other documents, items, or information reasonably required by Lessor.

3. ESCROW AGREEMENT. Upon agreement by both Lessee and Lessor as to any Lease, the parties shall enter into an escrow agreement (an "Escrow Agreement") with an escrow agent selected by Lessee, such selection subject to Lessor's approval, establishing an account from which the cost of the Equipment subject to such Lease is to be paid (the "Escrow Account"). Upon execution and delivery of an Escrow Agreement by the parties thereto and satisfaction of any conditions precedent set forth in Section 2 of this Master Lease or in such Escrow Agreement, Lessor shall deposit or cause to be deposited into the Escrow Account under the related Escrow Agreement funds for the payment of the costs of acquiring the Equipment under such Lease. Lessee acknowledges and agrees that no disbursements shall be made from an Escrow Account except for portions of the Equipment that are operationally complete and functionally independent and that may be fully utilized by Lessee without regard to whether the balance of the Equipment is delivered and accepted.

4. DELIVERY AND ACCEPTANCE OF EQUIPMENT. Lessee shall order the Equipment, cause the Equipment to be delivered and installed at the location specified in each Lease, and pay any and all delivery and installation costs and applicable sales and other taxes in connection therewith. When the Equipment identified in any Lease has been delivered and installed, Lessee shall immediately inspect the Equipment and evidence its acceptance by executing and delivering to Lessor the Acceptance Certificate. If Lessee signed a purchase contract for the Equipment, by signing a Schedule Lessee assigns its rights, but none of its obligations under the purchase contract, to Lessor.

5. LEASE PAYMENTS. Lessee agrees to pay "Lease Payments" to Lessor in accordance with the payment schedule set forth in each Lease, exclusively from legally available funds, consisting of principal and interest components in the amounts and on such dates as provided in each Lease. Lessee shall pay Lessor a charge on any Lease Payment not paid on the date such payment is due at the rate of 12% per annum or the highest lawful rate, whichever is less, from such due date until paid. The "Commencement Date" for each Lease is the date when interest commences to accrue under such Lease, which date shall be the earlier of (a) the date Lessee partially or fully accepts the Equipment pursuant to Section 4, or (b) the date of Lessor's deposit into an Escrow Account of sufficient monies to purchase the Equipment. Lessor will advise Lessee as to the address to which Lease Payments shall be sent. The Lease Payment is due whether or not Lessee receives an invoice. Restrictive endorsements on checks sent by Lessee will not reduce Lessee's obligations to Lessor. Unless a proper exemption certificate is provided, applicable sales and use taxes may be paid by Lessee from funds advanced to Lessee by Lessor for such purpose in connection with the execution and delivery of the related Lease or may be paid by Lessee pursuant to Section 4 hereof. *Lessor and Lessee understand and intend that the obligation of Lessee to pay Lease Payments under each Lease shall constitute a current*

expense of Lessee and shall not in any way be construed to be a debt of Lessee in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness or debt by Lessee, nor shall anything contained in this Master Lease or in any Lease constitute a pledge of the general tax revenues, funds or monies of Lessee.

6. NON-APPROPRIATION OF FUNDS. Lessee is obligated to pay Lease Payments under each Lease for each fiscal period as may lawfully be made from funds budgeted and appropriated for that purpose for such fiscal period. Lessee currently intends to remit and reasonably believes that funds in an amount sufficient to remit all Lease Payments and other payments under each Lease can and will lawfully be appropriated and made available to permit Lessee's continued utilization of the Equipment under such Lease and the performance of its essential function during the scheduled "Lease Term" as reflected in each Lease. Lessee currently intends to do all things lawfully within its power to obtain and maintain funds from which the Lease Payments under each Lease may be made, including making provision for such payments to the extent necessary in each budget or appropriation request adopted in accordance with applicable provisions of law. Notwithstanding the foregoing, Lessor acknowledges that the decision whether or not to budget and appropriate funds or to extend the term of a Lease for any period beyond the original or any additional fiscal period is within the discretion of the governing body of Lessee. In the event that Lessee's governing body fails or is unwilling to budget, appropriate or otherwise make available funds for the payment of Lease Payments and other payments, if any, under a Lease following the then current fiscal period (an "Event of Non-appropriation"), Lessee shall have the right to terminate such Lease on the last day of the fiscal period for which sufficient appropriations were made without penalty or expense, except as to the portion of any Lease Payment for which funds shall have been appropriated and budgeted, in which event Lessee shall return the Equipment subject to such Lease in accordance with Section 19 of this Master Lease. Lessee agrees to deliver notice to Lessor of such Event of Non-appropriation with respect to a Lease and termination at least thirty (30) days prior to the end of the then current fiscal period, but failure to give such notice shall not extend the term of the affected Lease beyond such then current fiscal period.

7. UNCONDITIONAL OBLIGATION. UPON THE COMMENCEMENT DATE OF A LEASE PURSUANT TO SECTION 5 OF THIS MASTER LEASE, AND EXCEPT AS PROVIDED IN SECTION 6, "NON-APPROPRIATION OF FUNDS," THE OBLIGATIONS OF LESSEE TO MAKE LEASE PAYMENTS AND TO PERFORM AND OBSERVE THE OTHER COVENANTS AND AGREEMENTS CONTAINED IN EACH LEASE SHALL BE ABSOLUTE AND UNCONDITIONAL IN ALL EVENTS WITHOUT ABATEMENT, DIMINUTION, DEDUCTION, SET-OFF OR DEFENSE, FOR ANY REASON INCLUDING, WITHOUT LIMITATION, ANY FAILURE OF THE EQUIPMENT TO BE DELIVERED OR INSTALLED, ANY DISPUTES WITH LESSOR OR ANY VENDOR OF ANY EQUIPMENT, DEFECTS, MALFUNCTIONS OR BREAKDOWNS IN THE EQUIPMENT, ANY ACCIDENT, CONDEMNATION, DAMAGE, DESTRUCTION, OR UNFORESEEN CIRCUMSTANCE, OR ANY TEMPORARY OR PERMANENT LOSS OF ITS USE.

8. DISCLAIMER OF WARRANTIES. THE SOLE WARRANTY FOR THE EQUIPMENT IS THE APPLICABLE PRODUCT WARRANTY (DEFINED BELOW). LESSOR MAKES NO REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, WHATSOEVER, INCLUDING WITHOUT LIMITATION, AS TO THE EQUIPMENT'S MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, SUITABILITY, DESIGN, CONDITION, DURABILITY, OPERATION, QUALITY OF MATERIALS OR WORKMANSHIP, NON-INFRINGEMENT, OR COMPLIANCE WITH SPECIFICATIONS OR APPLICABLE LAW, OR THAT THE OPERATION OR USE OF THE EQUIPMENT WILL BE UNINTERRUPTED, SECURE OR FREE OF ERRORS, DEFECTS, VIRUSES, MALFUNCTIONS, AND LESSEE, AS OF THE DATE OF LESSEE'S ACCEPTANCE AS SET FORTH IN SECTION 4, ACCEPTS SUCH EQUIPMENT AS IS AND WITH ALL FAULTS. LESSEE ACKNOWLEDGES THAT LESSEE HAS SELECTED THE EQUIPMENT BASED UPON LESSEE'S OWN JUDGMENT. Lessee acknowledges that the Equipment was manufactured and/or assembled, or in the case of software was developed and licensed, by the applicable Vendor and that any warranty rights with respect to such Equipment shall be provided by the applicable Vendor (the "Product Warranty"). Lessee agrees to settle any dispute it may have regarding performance of the Equipment directly with the applicable Vendor and not to make any claim against the Lease Payments due Lessor or any Assignee (as hereinafter defined). Lessee agrees to continue to pay Lessor, or such Assignee (as applicable), all Lease Payments and other payments without abatement or set off for any dispute with a Vendor regarding the Equipment. Nothing in this Master Lease or in any Lease shall relieve Apple Inc. of its obligations under the Product Warranty offered by Apple Inc. for applicable Apple-branded Equipment. Lessee acknowledges and agrees that the Product Warranty is a separate agreement between Lessee and the applicable Vendor and that such Product Warranty is not a part of this Master Lease or any Lease.

9. TITLE AND SECURITY INTEREST. Unless otherwise required by the laws of the state where Lessee is located, during each Lease Term, title to the Equipment shall be vested in Lessee, subject to the rights of Lessor under such Lease. In the event Lessor terminates a Lease pursuant to Section 17 of this Master Lease or an Event of Non-Appropriation occurs under a Lease, title to the related Equipment shall immediately vest in Lessor free and clear of any rights, title or interests of Lessee. Lessee, at its expense, shall protect and defend Lessee's title to the Equipment and Lessor's rights and interests therein and keep the Equipment free and clear from any and all claims, liens, encumbrances and legal processes of Lessee's creditors and other persons.

To secure the payment of all of Lessee's obligations under each Lease, Lessee hereby grants to Lessor a first priority purchase money security interest in the Equipment subject to each such Lease, anything attached or added to the Equipment by Lessee at any time, Lessee's rights under each agreement for the licensing of software to the extent that a security interest therein may be granted without violating the terms of such agreement, and on all proceeds, including proceeds from any insurance claims for loss or damage, from such Equipment. Lessee authorizes Lessor to file a financing statement perfecting Lessor's security interest under the laws of Lessee's state. Lessee agrees to promptly execute such additional documents, in a form satisfactory to Lessor, which Lessor deems necessary or appropriate to establish and maintain its security interest in the Equipment. The Equipment is and will remain personal property and will not be deemed to be affixed to or a part of the real estate on which it may be situated. If applicable, as further security therefor, Lessee hereby grants to Lessor a first priority security interest in the cash and negotiable

instruments from time to time comprising each Escrow Account and all proceeds (cash and non-cash) thereof, and agrees with respect thereto that Lessor shall have all the rights and remedies of a secured party under the applicable Uniform Commercial Code.

10. USE, MAINTENANCE AND REPAIR. Upon installation, no item of Equipment will be moved from the location specified for it in the related Lease (the "Equipment Location") without Lessor's prior consent, which consent will not be unreasonably withheld, except that any items of Equipment that are intended by design to be a mobile piece of technology (i.e. laptop computers) may be moved within the continental U.S. without consent. Lessor shall have the right at all reasonable times during regular business hours, subject to compliance with Lessee's customary security procedures, to enter into and upon the property of Lessee for the purpose of inspecting the Equipment. In order to facilitate the use of the Equipment by students and/or Lessee's employees ("Authorized Users") while on premises other than those belonging to Lessee, Lessee acknowledges and agrees that: (a) Lessee shall use due care to ensure that the Equipment is not (i) used in violation of any applicable law, in a manner contrary to that contemplated by the related Lease, or for private business purposes, or (ii) used by anyone other than Authorized Users; and (b) Lessee (and not Authorized Users) shall be solely responsible for (i) maintaining insurance in accordance with the terms of the related Lease, (ii) payment of any applicable sales, property and other taxes on the Equipment, and (iii) return of the Equipment under a Lease to Lessor upon the occurrence of an Event of Default or Event of Non-appropriation thereunder. Lessee agrees that it will use the Equipment under each Lease in the manner for which it was intended, as required by all applicable manuals and instructions and as required to keep the Equipment eligible for any manufacturer's certification and/or standard, full service maintenance contract. Lessee agrees that it will, at Lessee's own cost and expense, maintain, preserve and keep the Equipment under each Lease in good repair, condition and working order, ordinary wear and tear excepted. All replacement parts and repairs shall be governed by the terms of the related Lease. Lessee will not make any permanent alterations to the Equipment that will result in a decrease in the market value of the Equipment.

11. LIENS; TAXES. LESSEE WILL NOT SELL, TRANSFER, ASSIGN, PLEDGE, SUB-LEASE OR PART WITH POSSESSION OF THE EQUIPMENT, OR FILE OR PERMIT A LIEN TO BE FILED AGAINST THE EQUIPMENT, EXCEPT AS OTHERWISE EXPRESSLY PROVIDED UNDER THIS MASTER LEASE AND THE RELATED LEASE. The parties to this Master Lease intend that the Equipment will be used for governmental or proprietary purposes of Lessee and that the Equipment will be exempt from all property taxes. Lessee shall timely pay all assessments, license and filing fees, taxes (including sales, use, excise, personal property, ad valorem, stamp, documentary and other taxes) and all other governmental charges, fees, fines or penalties whatsoever, whether payable by Lessor or Lessee, now or hereafter imposed by any governmental body or agency on or relating to the Equipment or the Lease Payments or the use, registration, rental, shipment, transportation, delivery, ownership or operation of the Equipment and on or relating to this Master Lease or any Lease; *provided, however*, that the foregoing shall not include any federal, state or local income or franchise taxes of Lessor.

12. LIMITATION OF LIABILITY. NOTWITHSTANDING ANYTHING TO THE CONTRARY, LESSOR SHALL NOT BE LIABLE FOR ANY DIRECT DAMAGES OF LESSEE RESULTING FROM, ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, WHETHER ARISING IN CONTRACT, TORT, STRICT LIABILITY OR OTHERWISE, REGARDLESS OF THE THEORY OF LIABILITY. FURTHER, NOTWITHSTANDING ANYTHING TO THE CONTRARY, with respect to each Lease, Lessee agrees that (a) Lessor shall have no liability, cost or expense with respect to transportation, installation, selection, purchase, lease, ownership, possession, modification, maintenance, condition, operation, use, return or disposition of the Equipment, and (b) Lessor shall have no responsibility in connection with the selection of the Equipment, the ordering of the Equipment, its suitability for the use intended by Lessee, Lessee's compliance or non-compliance with competitive pricing and/or bidding requirements, the acceptance by the Vendor of the order submitted, if applicable, or any delay or failure by the Vendor or its sales representative to deliver, install, or maintain the Equipment for Lessee's use. IN NO EVENT SHALL LESSOR BE LIABLE FOR ANY INCIDENTAL, INDIRECT, SPECIAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES IN CONNECTION WITH OR ARISING OUT OF ANY LEASE OR THE EXISTENCE, FURNISHING, FUNCTIONING OR LESSEE'S USE OF ANY ITEM OF EQUIPMENT PROVIDED FOR IN ANY LEASE, WHETHER IN CONTRACT, TORT, STRICT LIABILITY OR OTHERWISE, REGARDLESS OF THE THEORY OF LIABILITY AND REGARDLESS OF WHETHER LESSOR HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE PARTIES AGREE THAT THE PROVISIONS IN THIS MASTER LEASE FAIRLY ALLOCATE THE RISKS BETWEEN THE PARTIES WITHOUT WHICH THEY WOULD NOT HAVE ENTERED INTO THIS MASTER LEASE.

13. IDENTIFICATION. Lessor shall be entitled to insert missing or correct information on the related Lease, including, without limitation, Lessee's official name, serial numbers and any other information describing the Equipment under such Lease; provided that Lessor forwards copies of such changes to Lessee.

14. LOSS OR DAMAGE. Lessee shall be responsible for any loss, theft of and/or damage to the Equipment or any portion thereof from any cause whatsoever, regardless of the extent or lack of insurance coverage, from the time the Equipment is delivered to Lessee pursuant to the related Lease until the end of the Lease Term thereunder or until the Equipment is returned to Lessor pursuant to Section 19 of this Master Lease. If any item of the Equipment is lost, stolen or damaged, Lessee shall immediately provide written notice of such loss to Lessor and shall, within fifteen (15) days after such loss, at Lessee's option, either: (a) repair the damaged Equipment so that it is in good condition and working order, eligible for any manufacturer's certification, (b) replace the damaged Equipment at Lessee's sole cost and expense with equipment having substantially similar manufacturer's specifications and of equal or greater value to the damaged Equipment immediately prior to such Equipment being damaged, such replacement equipment to be subject to Lessor's approval, whereupon such replacement equipment shall be substituted in the applicable Lease and the other related documents by appropriate endorsement or amendment; or (c) pursuant to Section 18(b), purchase Lessor's interest in the damaged Equipment on a pro rata basis (notwithstanding the limitation in Section 18(b) only to prepaying in whole) and continue the related Lease for the non-damaged Equipment for the balance of the applicable Lease Term. In such event, Lessor will provide Lessee with a revised amortization of Lease Payments for the non-

damaged Equipment. Lessor will forward to Lessee any insurance proceeds which Lessor receives for damaged Equipment for Lessee's use in the repair or replacement of the damaged Equipment, unless there has been an Event of Default or an Event of Non-appropriation by Lessee, in which event Lessor will apply any insurance proceeds received to reduce Lessee's obligations under Section 17 of this Master Lease.

16. INSURANCE. In the event that Lessee is not self-insured (as hereafter provided), Lessee shall, at its expense, keep the Equipment fully insured against loss, fire, theft, damage or destruction from any cause whatsoever in an amount not less than the greater of (a) the total Lease Payments for the Lease Term under the related Lease or (b) the full replacement cost of the Equipment without consideration for depreciation. Upon Lessor's request, Lessee shall also provide such additional insurance against injury, loss or damage to persons or property arising out of the use or operation of the Equipment as is customarily maintained by owners of property similar to the Equipment. With Lessor's prior written consent, Lessee may self-insure against such risks. The policy shall state that Lessor shall be notified of any proposed cancellation at least 30 days prior to the date set for cancellation. All such insurance shall be in form, issued by such insurance companies and be in such amounts as shall be satisfactory to Lessor, and shall provide that losses, if any, shall be payable to Lessor as "loss payee," and all such liability insurance shall include Lessor as an "additional insured." Upon Lessor's request, Lessee shall provide Lessor with a certificate or other evidence of insurance acceptable to Lessor evidencing the insurance coverage required under the related Lease. In the event Lessee fails to provide such evidence within 10 days of Lessor's request, or upon Lessor's receipt of a notice of policy cancellation, Lessor may (but shall not be obligated to) obtain insurance covering Lessor's interest in the Equipment at Lessee's sole expense. Lessee will pay all insurance premiums and related charges.

16. DEFAULT. Lessee will be in default under a Lease upon the occurrence of any of the following (each, an "Event of Default"): (a) Lessee fails to pay any Lease Payment or other payment due in full under such Lease within 10 calendar days after its due date; (b) Lessee fails to perform or observe any other promise or obligation in this Master Lease and/or any Lease and does not correct the default within 30 days after written notice of default by Lessor; (c) any representation, warranty or statement made by Lessee in this Master Lease or any Lease shall prove to have been false or misleading in any material respect when made; (d) Lessee fails to obtain and maintain insurance as required by Section 15, or any insurance carrier cancels any insurance on the Equipment; (e) the Equipment or any portion thereof is misused, used in a manner not authorized by the applicable end user license agreement (if any) accompanying such Equipment, or used in violation of the terms of the related Lease; (f) the Equipment or any part thereof is lost, destroyed, or damaged beyond repair and remains uncured in accordance with Section 14; (g) a petition is filed by or against Lessee under any bankruptcy or insolvency laws; or (h) an Event of Default occurs under any other Lease or prior financing with Lessor or assigns or their respective affiliates, but any such Assignee may only exercise remedies with respect to other Leases for which it is the Assignee.

17. REMEDIES. Upon the occurrence of an Event of Default under a Lease, Lessor may, in its sole discretion, do any or all of the following (without penalty, liability or obligation on Lessor's part and without limiting any other rights or remedies available to Lessor): (a) provide written notice to Lessee of the Event of Default; (b) as liquidated damages for loss of a bargain, and not as a penalty, declare due and payable any and all amounts which may then be due and payable under the Lease, plus all Lease Payments remaining through the end of the then current fiscal period; (c) with or without terminating the Lease Term under such Lease, (i) enter the premises where the Equipment is located and retake possession of such Equipment or require Lessee at Lessee's expense to promptly return any or all of such Equipment to the possession of Lessor in accordance with the requirements in Section 19, and (ii) at Lessee's expense, sell or lease such Equipment or, for the account of Lessee, sublease such Equipment, continuing to hold Lessee liable for the difference between the Lease Payment payable by Lessee pursuant to the terms of such Lease to the end of the current fiscal period and the net proceeds of any such sale, lease or sublease. Lessor may require Lessee to remove all proprietary data from the Equipment, holding Lessor and its assigns harmless if Lessee fails to do so. Lessee will not make any claims against Lessor or the Equipment for trespass, damage or any other reason. The exercise of any of such remedies shall not relieve Lessee of any other liabilities under any other Lease. Without limiting the foregoing, Lessor may take whatever action, either at law or in equity, may appear necessary or desirable to enforce its rights under any Lease, or as a secured party in any or all of the Equipment. No remedy of Lessor is intended to be exclusive and every such remedy, now or hereafter existing, at law or in equity, shall be cumulative and shall be in addition to every other remedy given under a Lease. In the event that Lessor sells or otherwise liquidates the Equipment following an Event of Default or an Event of Non-appropriation as herein provided and realizes net proceeds (after payment of costs) in excess of total Lease Payments under the related Lease that would have been paid during the related scheduled Lease Term plus any other amounts then due under the related Lease or Leases, Lessor shall immediately pay the amount of any such excess to Lessee.

18. PURCHASE OPTION. At the option of Lessee, and provided that no Event of Default or Event of Non-appropriation has occurred and/or is continuing under any Lease, Lessor's interest in all, but not less than all, of the Equipment subject to a Lease will be transferred, conveyed and assigned to Lessee, free and clear of any right or interest of Lessor, and such Lease shall terminate: (a) upon payment in full of all Lease Payments under such Lease and all other amounts then due thereunder or (b) on any Lease Payment due date under such Lease, provided that Lessee shall have delivered written notice at least 30 days prior to such date of Lessee's intention to purchase the Equipment subject to such Lease pursuant to this provision, by paying to Lessor, in addition to the Lease Payment due on such date, an amount equal to the purchase price (the "Purchase Price") shown for such Lease Payment due date in the payment schedule included in the applicable Lease. Lessee hereby acknowledges that the Purchase Price under a Lease includes a prepayment premium.

19. RETURN OF EQUIPMENT. In the case of an Event of Default under a Lease or an Event of Non-appropriation by Lessee with respect to a Lease in accordance with Section 6, Lessee will, at Lessee's sole cost and expense, immediately return the Equipment (including all copies of any software free of any proprietary data), manuals, and accessories to any location and aboard any carrier Lessor may designate in the continental United States. The Equipment must be properly packed for shipment in accordance with the manufacturer's recommendations or specifications, freight prepaid and insured, and maintained in accordance with the terms of the related Lease. All Equipment must be free of markings. Lessee will pay Lessor for any missing

or defective parts or accessories, Lessee will continue to pay Lease Payments until the Equipment is accepted by Lessor, which acceptance shall be deemed to occur fifteen (15) days after delivery unless Lessor rejects the Equipment for good cause within such fifteen (15) day period. Notwithstanding anything in this Section 19 to the contrary, any amounts to be paid by Lessee as provided in this Section 19 shall be payable solely from funds legally available for the purpose.

20. LESSEE'S REPRESENTATIONS AND WARRANTIES. Lessee hereby represents, covenants and warrants for the benefit of Lessor that as of the date hereof and as of Commencement Date for each Lease, and throughout each Lease Term: (a) Lessee is a state or political subdivision thereof within the meaning of Section 103 of the Internal Revenue Code of 1986, as amended (the "Code"); (b) Lessee is duly organized and existing under the Constitution and laws of the state in which Lessee is located; (c) Lessee is authorized to enter into and carry out its obligations under this Master Lease and each Lease and every other document required to be delivered in connection with this Master Lease and a Lease; (d) this Master Lease and each Lease have been duly authorized, executed and delivered by Lessee in accordance with all applicable laws, codes, ordinances, regulations, and policies; (e) any person signing the Master Lease and each Lease has the authority to do so, is acting with the full express authorization of Lessee's governing body, and holds the office indicated below his or her signature, which is genuine; (f) the Equipment is essential to the immediate performance of a governmental or proprietary function by Lessee within the scope of Lessee's authority and shall be used during the Lease Term only by Lessee and only to perform such function; (g) Lessee intends to use the Equipment for the entire Lease Term and shall take such action, in accordance with Section 6, to include in its annual budget request, for submission to Lessee's governing body, any funds required to fulfill Lessee's obligations for each succeeding fiscal period during the applicable Lease Term; (h) Lessee has complied fully with all applicable laws, codes, ordinances, regulations, and policies, governing open meetings, competitive pricing and/or public bidding and appropriations required in connection with each Lease, the selection and acquisition of the Equipment and the selection of Vendor; (i) all payments due and to become due during Lessee's current fiscal period under a Lease are within the fiscal budget of such fiscal period, and are or will be included within an unrestricted and unencumbered appropriation currently available for the lease/purchase of the Equipment under the related Lease; (j) Lessee shall not do or cause to be done any act which shall cause, or by omission of any act allow, the interest portion of any Lease Payment to become includible in Lessor's gross income for Federal income taxation purposes under the Code; (k) Lessee shall comply with the information reporting requirements of Section 149(e) of the Code with respect to each Lease (such compliance shall include, but not be limited to, the execution of Form 8038-G or 8038-GC information reporting returns as appropriate); (l) all financial information provided by Lessee is true and accurate and fairly represents Lessee's financial condition; (m) Lessee has not for at least its most recent ten fiscal periods failed to appropriate or otherwise make available funds sufficient to pay rental or other payments coming due under any lease purchase, installment sale or other similar agreement; (n) there is no litigation, pending or threatened that would materially adversely affect the transactions contemplated by this Master Lease, any Lease or the financial condition of Lessee; and (o) any and all Equipment that Lessee leases, purchases and/or acquires pursuant to this Master Lease and any Lease hereunder is for Lessee's internal purposes only and Lessee is not and will not lease, purchase or acquire the Equipment for resale.

21. ASSIGNMENT. Lessor may, upon notice to Lessee but without Lessee's consent, sell, assign, or transfer from time to time Lessor's rights, title, and interest under this Master Lease and/or any Lease or Leases or interest therein, including the right to receive Lease Payments under a Lease and Lessor's security interest in the Equipment under a Lease and any related Escrow Agreement to one or more assignees or subassignees (each, an "Assignee"). Lessee agrees that, upon such assignment, the Assignee will have the same rights and benefits of Lessor under the terms of the related Lease. Lessee agrees that the rights of Assignee will not be subject to any claims, defenses, or set-offs that Lessee may have against any Vendor. Upon notice to Lessee of such assignment, Lessee agrees to respond to any requests about the related Lease and, if directed by Lessor, to pay Assignee all Lease Payments and other amounts due under such Lease. Lessee hereby appoints Lessor as its agent to maintain a record of all assignments of each Lease in a form sufficient to comply with the registration requirements of Section 149(a) of the Code and the regulations prescribed thereunder from time to time, and Lessor agrees to maintain such registration record.

22. ADDITIONAL PAYMENTS. Lessor may, but is not obligated to, take on Lessee's behalf any action which Lessee fails to take as required by any Lease, and Lessee shall pay any expenses incurred by Lessor in taking such action, which will be in addition to the Lease Payments as set forth in the related Lease.

23. RELEASE AND INDEMNIFICATION. To the extent permitted by applicable state law and subject to Section 6, Lessee shall indemnify, release, protect, hold harmless, save and defend Lessor from and against any and all liability, obligation, loss, claim, tax and damage whatsoever, regardless of the cause thereof, and all costs and expenses in connection therewith (including, without limitation, attorneys' fees) arising out of or resulting from (a) entering into this Master Lease and/or any Lease; (b) the ownership of any item of Equipment; (c) the ordering, acquisition, use, installation, deployment, testing, operation, condition, purchase, delivery, rejection, storage or return of any item of Equipment; (d) any damage to property or personal injury or death of any person in connection with the operation, use, installation, deployment, testing, condition, possession, storage or return of any item of Equipment, or in connection with or resulting from Lessee's acts, omissions, negligence, misconduct or breach of any provision of this Master Lease or any Lease(s) hereunder; and/or (e) the breach of any covenant or any material representation of Lessee contained in this Master Lease or any Lease. The indemnification obligations set forth herein shall continue in full force and effect notwithstanding the payment in full of all obligations under any Lease or the termination of the Lease Term under any Lease for any reason.

24. MISCELLANEOUS. Each Lease, together with this Master Lease, contains the entire agreement of the parties regarding the subject matter hereof which is limited to lease financing. TIME IS OF THE ESSENCE IN EACH LEASE. If a court of competent jurisdiction finds any provision of any Lease to be unenforceable, the remaining terms of such Lease shall remain in full force and effect. Each Lease may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument; provided, however, that only counterpart one of each Lease (including the terms and conditions of this Master Lease incorporated therein by reference) shall constitute the original for such Lease for purposes of the sale or transfer of such Lease as chattel paper. References herein to "Lessor" shall be deemed to include each of its

Assignees from and after the effective date of each assignment; references herein to "Lessor" shall not refer to Apple Inc. in its capacity as a Vendor or in any capacity other than as a lessor hereunder. The captions or heading in this Master Lease and in each Lease are for convenience only and in no way define, limit or describe the scope or intent of any provisions. This Master Lease and each Lease will be governed by the laws of the state where Lessee is located without regard to the conflict of law principles thereof. Lessor and Lessee both intend to comply with all applicable laws. If it is determined that Lessee's payments under the Lease result in an interest payment higher than allowed by applicable law, then any excess interest collected will be applied to the repayment of principal, and interest will be charged at the highest rate allowed by law.

25. NOTICES. All written notices under any Lease must be sent by certified mail or recognized overnight delivery service, postage prepaid, to the addresses as stated on each Lease, or by facsimile transmission, with written confirmation of receipt.

IMPORTANT: READ BEFORE SIGNING. THE TERMS OF THIS MASTER LEASE AND EACH LEASE SHOULD BE READ CAREFULLY BECAUSE ONLY THOSE TERMS IN WRITING ARE ENFORCEABLE. TERMS OR ORAL PROMISES WHICH ARE NOT CONTAINED IN THIS MASTER LEASE OR A LEASE MAY NOT BE LEGALLY ENFORCED. THE TERMS OF THIS MASTER LEASE OR A LEASE MAY ONLY BE CHANGED BY ANOTHER WRITTEN AGREEMENT BETWEEN THE PARTIES. EXCEPT FOR AN EVENT OF NON-APPROPRIATION, EACH LEASE IS NOT CANCELABLE BY LESSEE.

LESSOR: APPLE INC.

LESSEE: MEADE SCHOOL DISTRICT NO. 46-1
1230 Douglas Street
Sturgis, S.D. 57785

BY: _____

BY: Charles M. Wheeler

TITLE: _____

TITLE: President

FED TAX ID#: 46-0307398

46-0307398

Guaranteed Buyback Agreement

This Guaranteed Buyback Agreement (“**Guaranteed Buyback**”) is entered into and effective on March 15, 2023 (the “**Effective Date**”) by and between TEQ Services Inc. (“**Grantor**”) and Meade School District No. 46-1 (“**Customer**”) and incorporates the General Terms and Conditions below.

- 1. **Apple Product.** Customer has acquired or has leased those certain Apple Products set forth on **Exhibit 1** to this Schedule.
- 2. **Buyback Dates.** Customer shall have the right but not the requirement to exercise the Buyback for some or all of the Apple Products set forth on Exhibit 1 on the following dates (each a “**Buyback Date**”):
 - a. 54 Months after the Effective Date: August 10, 2027

3. **Buyback Price.** If Customer exercises the Buyback in accordance with the Guaranteed Buyback Agreement and provided the Apple Product is returned in accordance with the terms of the Guaranteed Buyback Agreement, Grantor or its assignee will pay to Customer an amount equal to the percentage set forth below multiplied by the original invoice price of the Apple Product set forth on **Exhibit 1** for the Put Product (each a “**Put Price**”), less any applicable taxes and any deductions as described in Section 2 of the General Terms and Conditions:

	Quantity	Guaranteed Buyback	Subtotal
10.2-inch iPad Wi-Fi 64GB - Space Gray	1,300	\$50.00	\$65,000.00
13-inch MacBook Air: Apple M1 chip with 8-core CPU and 7-core GPU, 128GB - Space Gray	905	\$120.00	\$108,600.00
		Total	\$173,600.00

- 4. **Easy Return Services.** Customer has requested that Grantor provide Easy Return Services pursuant to Section 3 of the Guaranteed Buyback Agreement in the event Customer elects to exercise the Guaranteed Buyback.
- 5. **General Terms and Conditions.** The General Terms and Conditions below are incorporated herein and made a part hereof.

IN WITNESS WHEREOF, the parties hereto have executed this Guaranteed Buyback Agreement by their duly authorized representatives as of the Execution Date.

Grantor
TEQ Services Inc.

Name:
Title:

Customer
Meade School District No. 46-1

Name:
Title:

Exhibit 1 to Guaranteed Buyback Agreement

Equipment lease subject to Schedule No. 2 to Master Lease Purchase Agreement Dated April 5, 2019 [or, Apple Quote No. 2211671146] attached hereto and made a part hereof.

General Terms and Conditions

These General Terms and Conditions are applicable to the Guaranteed Buyback Agreement dated on the Effective Date by and between TEQ Services Inc. ("**Grantor**") and Meade School District No. 46-1 ("**Customer**").

1. Guaranteed Buyback Option. Subject to the following conditions precedent and the terms and conditions of this Guaranteed Buyback Agreement, Customer shall have the right to require Grantor to buyback the Apple Products set forth above (the "**Guaranteed Buyback**") provided that:

- a. Customer provides notice (the "**Guaranteed Buyback Notice**") in writing to Grantor of its election to exercise the Guaranteed Buyback at least 60 days prior to the Guaranteed Buyback Date (as set forth above), it being understood and agreed that once such election is made it cannot be unilaterally revoked by Customer;
- b. Customer returns not less than twenty (20) units of the Apple Product in accordance with Section 2, on or before the Guaranteed Buyback Date specified in the Guaranteed Buyback Notice;
- c. Customer represents and warrants that upon exercise of the Guaranteed Buyback and payment of the Guaranteed Buyback Price (as set forth above) title to all of the Apple Product returned hereunder shall vest in Grantor or its assignee free and clear of all liens, claims and encumbrances and without any further requirements or notices under applicable law. Customer further agrees to execute and/or deliver to Grantor or its assignee such documents as Grantor or its assignee may require to effectuate the free and clear transfer of title of the Apple Product to Grantor or its assignee, including without limitation, a bill of sale.

2. Return Conditions.

- a. On or before the Guaranteed Buyback Date set forth in a Guaranteed Buyback Notice, Customer will make available the Guaranteed Buyback Product and accessories (including, without limitation, chargers and power adapters) to any location and aboard any carrier Grantor or its assignee may designate in the continental United States. The Guaranteed Buyback Product must be maintained and returned in "Average Saleable Condition." Average Saleable Condition means that all of the Equipment must be functional, might contain light/moderate surface and/or scratches, minor dents/chips, battery with 70% or more maximum capacity, must contain only genuine parts, and is not locked through ABM/ASM or Find My [Device] or equivalent feature and be returned with its charging block and cable each in working condition.
- b. Within sixty (60) days of receipt of the Guaranteed Buyback Product, Grantor or its assignee will inspect the Guaranteed Buyback Product and notify Customer if the Guaranteed Buyback Product and all accessories were returned in the condition required by this Guaranteed Buyback Agreement. In the event the Guaranteed Buyback Product and/or the accessories were not returned in the condition required by this Guaranteed Buyback Agreement, Grantor or its assignee will deduct the cost to repair the Guaranteed Buyback Product or replace the accessories from the aggregate Guaranteed Buyback Price paid for the Guaranteed Buyback Product.
- c. Within sixty (60) days of final inspection and reconciliation of the Guaranteed Buyback Product, Grantor shall pay the Guaranteed Buyback Price, less any deductions, to the Customer pursuant to written instructions from Customer.

3. Easy Return Services. In the event Customer elects to have Grantor provide Easy Return Services (as defined below), the following provision will apply.

- a. Grantor will arrange for a third-party provider ("**Provider**") to provide the following services ("**Easy Return**"): (i) supply packing and boxing materials for the Guaranteed Buyback Product; (ii) payment for the return shipping of the Guaranteed Buyback Product to Grantor; and (iii) Data Erasure, which shall take place at Provider's location. Within ten (10) business days of Lessee electing to return the Guaranteed Buyback Product, Grantor will advise Customer of the Provider selected by Grantor. If, within ten (10) business days of notice from Grantor, Customer notifies Grantor that it does not approve the Provider, Grantor will refer an alternate Provider. To the extent that the alternate Provider may charge a higher fee than the one originally referred by the Grantor, the Guaranteed Buyback Price will be reduced by such excess fees.

- b. Provider will utilize the following method for the Data Erasure method for the Equipment. Provider will sanitize all hard drives using a National Institute of Standards and Technology ("**NIST**") (or successor standard) SP 800-88 compliant single (1) pass data overwrite process to ensure the complete destruction of any data from the drives. Each sanitized drive is validated through a quality inspection process (visual verification of data eradication) to ensure it has been overwritten properly. Any drives that cannot be successfully sanitized will be physically destroyed and recycled. Any other data bearing devices will be sanitized using methods compliant with the most recent version of the NIST SP 800-88.
- c. Customer has selected Easy Return and the level of Data Erasure set forth above. If Customer determines a higher level of erasure is required (either under applicable law or Customer's policies) at the time Easy Return Services are to be performed, Customer shall inform Grantor in writing and request the required level of erasure. Grantor will advise Customer of any additional costs to perform the level of data erasure requested by Customer, and Customer shall remit such amounts to Grantor within thirty (30) days of receipt of invoice from Grantor. Customer agrees to sign any forms reasonably required by the Provider and/or under applicable law in connection with the Return Services in form and substance similar to forms in use today, and in the event of any change in law or Provider between the execution of a Schedule and the day Customer elects to use the Easy Return Services that materially changes these forms, Customer shall have a chance to review such forms prior to deciding to use the Return Services. In no event shall Grantor be liable for any consequential, incidental, special or indirect damages arising from or related to the Easy Return Services.

4. Assignment. Customer shall not assign its rights, obligations or interests under this Guaranteed Buyback Agreement without the prior written consent of Grantor, which consent may be withheld at Grantor's sole discretion. Grantor may, in its sole discretion, assign its rights, obligations and interests under this Guaranteed Buyback Agreement without notice to Customer.

5. Notice. Any notice required under this Guaranteed Buyback Agreement shall be provided as follows:

Grantor:

TEQ Services Inc.
23801 Calabasas Rd., Suite 101
Calabasas, CA 91302
Attn.: Greg Hubach, VP Remarketing

Customer:

Meade School District No. 46-1
1230 Douglas Street
Sturgis, SD 57785

6. If at any time any one or more of the provisions of this Guaranteed Buyback Agreement becomes invalid, illegal or unenforceable in any respect under any law, the validity, legality and enforceability of the remaining provisions hereof shall not in any way be affected or impaired thereby. The said provision will be replaced by the parties in a lawful manner by a provision which reflects – to the extent possible – the contents of the provision intended. Customer represents and warrants it has the authority to sell the Apple Products and has complied with all applicable state and local rules and regulations.

7. This Guaranteed Buyback Agreement constitutes the entire agreement of the parties with respect to the subject matter hereof.

8. Nothing herein constitutes tax, accounting, legal or other professional advice by one party to the other.

9. No modification, variation or amendment of this Guaranteed Buyback Agreement shall be effective unless made in writing and signed by both parties.

10. This Guaranteed Buyback Agreement may be executed in any number of counterparts and all of such counterparts shall together constitute one and the same instrument. Delivery of an executed counterpart of a signature page of this Guaranteed Buyback Agreement in PDF or other electronic means shall be effective as delivery of a manually executed original counterpart of this Guaranteed Buyback Agreement.

11. This Guaranteed Buyback Agreement will be governed by the laws of the State of South Dakota.

Apple Inc. Education Price Quote

Customer:	Beth Johnson MEADE SCHL DIST 46-1 email: beth.johnson@k12.sd.us	Apple Inc:	Ryan Meyer One Apple Park Way Cupertino, CA 95014 email: meyer@apple.com
Apple Quote:	2211671146		
Quote Date:	Friday, February 03, 2023		
Quote Valid Until:	Monday, February 20, 2023		

Quote Comments:

Please reference Apple Quote number on your Purchase Order.

Row #	Details & Comments	Qty	Unit List Price	Extended List Price
1	10.2-inch iPad Wi-Fi 64GB – Space Gray (Packaged in a 10-pack) Part Number: MK2Y3LL/A	1,050	\$294.00	\$308,700.00
2	Logitech Rugged Combo 3 Touch Case with Integrated Smart Connector Keyboard and Trackpad for 10.2-inch iPad (7th, 8th & 9th generation) – Blue Part Number: HPN12ZM/A	1,050	\$99.95	\$98,122.50
3	4-Year AppleCare+ for Schools – iPad (no service fees) Part Number: S7832LL/A	1,050	\$79.00	\$82,950.00
4	13-inch MacBook Air: Apple M1 chip with 8-core CPU and 7-core GPU, 128GB – Space Gray with 4-Year AppleCare+ for Schools (Packaged in a 5-pack) (No Service Fee) Part Number: BSG92LL/A	181	\$5,040.00	\$885,995.00
	13-inch MacBook Air: Apple M1 chip with 8-core CPU and 7-core GPU, 128GB – Space Gray (Packaged in a 5-pack) Part Number: MGNF3LL/A Quantity: 905			
	4-Year AppleCare+ for Schools – MacBook Air (no service fees) Part Number: S8245LL/A Quantity: 905			

5	Brenthaven 360 case for MacBook Air 13-in. (M1) – Special 5-pack Pricing (contains qty. 5 HPUR2VC/A) Part Number: BTHG2LL/A	181	\$224.75	\$40,679.75
	Brenthaven 360 case for MacBook Air 13-in. (M1) Part Number: HPUR2VC/A Quantity: 905			
6	APS MB DEPLOY SVC W/ DEPLOYASSIST-USA Part Number: D9284LL/A	905	\$26.00	\$19,005.00
7	APS IPAD DEPLOY SVC W/ DEPLOYASSIST-USA Part Number: D9283LL/A	1,050	\$24.50	\$21,000.00
8	Apple TV 4K Wi-Fi + Ethernet with 128GB storage Part Number: MN893LL/A	50	\$149.00	\$7,450.00
9	Logitech Crayon for iPad Part Number: HQ6R2ZM/A	250	\$49.95	\$12,487.50
10	Brenthaven Edge 360 Case for 10.2-inch iPad (7th, 8th and 9th Generation) – Gray – Special 10-Pack Pricing (includes quantity 10 HNWC2ZM/A) Part Number: BPGJ2LL/A	25	\$349.50	\$8,737.50
	Brenthaven Edge 360 Case for 10.2-inch iPad (7th, 8th, and 9th Generation) – Gray Part Number: HNWC2ZM/A Quantity: 250			
11	10.2-inch iPad Wi-Fi 64GB – Space Gray (Packaged in a 10-pack) Part Number: MK2Y3LL/A	250	\$294.00	\$73,500.00
12	4-Year AppleCare+ for Schools – iPad (no service fees) Part Number: S7832LL/A	250	\$79.00	\$19,750.00

Edu List Price Total \$1,578,377.25

– Additional Tax \$0.00

– Estimated Tax \$0.00

Extended Total Price* \$1,578,377.25

*In most cases Extended Total Price does not include Sales Tax

*If applicable, eWaste/Recycling Fees are included.
Standard shipping is complimentary

Complete your order by one of the following:

- This document has been created for you as Apple Quote ID 2211671146. Please contact your institution's Authorized Purchaser to submit the above quote online. For account access or new account registration, go to <https://ecommerce.apple.com>. Simply go to the Quote area of your Apple Education Online Store, click on it and convert to an order.
 - For registration assistance, call 1.800.800.2775
- If you are unable to submit your order online, please send a copy of this Quote with your Purchase Order via email to institutionorders@apple.com. **Be sure to reference the Apple Quote number on the PO to ensure expedited processing of your order.**
 - For more information, go to provision C below, for details.

THIS IS A QUOTE FOR THE SALE OF PRODUCTS OR SERVICES. YOUR USE OF THIS QUOTE IS SUBJECT TO THE FOLLOWING PROVISIONS WHICH CAN CHANGE ON SUBSEQUENT QUOTES:

- A. ANY ORDER THAT YOU PLACE IN RESPONSE TO THIS QUOTE WILL BE GOVERNED BY (1) ANY CONTRACT IN EFFECT BETWEEN APPLE INC. ("APPLE") AND YOU AT THE TIME YOU PLACE THE ORDER OR (2), IF YOU DO NOT HAVE A CONTRACT IN EFFECT WITH APPLE, CONTACT contracts@apple.com.
- B. ALL SALES ARE FINAL. PLEASE REVIEW RETURN POLICY BELOW IF YOU HAVE ANY QUESTIONS. IF YOU USE YOUR INSTITUTION'S PURCHASE ORDER FORM TO PLACE AN ORDER IN RESPONSE TO THIS QUOTE, APPLE REJECTS ANY TERMS SET OUT ON THE PURCHASE ORDER THAT ARE INCONSISTENT WITH OR IN ADDITION TO THE TERMS OF YOUR AGREEMENT WITH APPLE.
- C. YOUR ORDER MUST REFER SPECIFICALLY TO THIS QUOTE AND IS SUBJECT TO APPLE'S ACCEPTANCE. ALL FORMAL PURCHASE ORDERS SUBMITTED BY EMAIL MUST SHOW THE INFORMATION BELOW:
 - APPLE INC. AS THE VENDOR
 - BILL-TO NAME AND ADDRESS FOR YOUR APPLE ACCOUNT
 - PHYSICAL SHIP-TO NAME AND ADDRESS (NO PO BOXES)
 - PURCHASE ORDER NUMBER
 - VALID SIGNATURE OF AN AUTHORIZED PURCHASER
 - APPLE PART NUMBER AND/OR DESCRIPTION OF PRODUCT AND QUANTITY
 - TOTAL DOLLAR AMOUNT AUTHORIZED OR UNIT PRICE AND EXTENDED PRICE ON ALL LINE ITEMS
 - CONTACT INFORMATION: NAME, PHONE NUMBER AND EMAIL
- D. UNLESS THIS QUOTE SPECIFIES OTHERWISE, IT REMAINS IN EFFECT UNTIL Monday, February 20, 2023 UNLESS APPLE WITHDRAWS IT BEFORE YOU PLACE AN ORDER, BY SENDING NOTICE OF ITS INTENTION TO WITHDRAW THE QUOTE TO YOUR ADDRESS SET OUT IN THE QUOTE.
 - APPLE MAY MODIFY OR CANCEL ANY PROVISION OF THIS QUOTE, OR CANCEL ANY ORDER YOU PLACE PURSUANT TO THIS QUOTE, IF IT CONTAINS A TYPOGRAPHIC OR OTHER ERROR.
- E. THE AMOUNT OF THE VOLUME PURCHASE PROGRAM (VPP) CREDIT SHOWN ON THIS QUOTE WILL ALWAYS BE AT UNIT LIST PRICE VALUE DURING REDEMPTION ON THE VPP STORE.
- F. UNLESS SPECIFIED ABOVE, APPLE'S STANDARD SHIPPING IS INCLUDED IN THE TOTAL PRICE.

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Document rev 10.6.1

Date of last revision – June 20th, 2016

APPLE INC.

216 W. Jackson Blvd., Suite 200A
Chicago, IL 60606
Tel (877) 327-1727
Tel (312) 706-1730



INVOICE NO.: 2306AF-02-1

INVOICE DATE

DUE DATE

03/15/2023	07/10/2023
------------	------------

INVOICE TO: MEADE SCHOOL DISTRICT NO. 46-1
Attn: Accounts Payable
1230 Douglas Street
Sturgis, SD 57785

REMIT TO: Apple Inc.
216 W. Jackson Blvd, Suite 200A

Chicago, IL 60606

DESCRIPTION	AMOUNT
Agreement Number:	Payment Number 1 of 4
PO Number:	
DESCRIPTION OF EQUIPMENT:	
Schedule No. 2, dated March 15, 2023 to Master Lease Purchase Agreement dated as of APRIL 5, 2019 between Apple Inc., as Lessor, and MEADE SCHOOL DISTRICT NO. 46-1, as Lessee.	
Past Due Balance:	\$0.00
Late Fee:	\$0.00
Documentation Fee:	\$0.00
Maintenance Fee:	\$0.00
Other Fee:	\$0.00
Payment Amount:	\$394,594.31
Terms: NET CASH ON DUE DATE Please refer to our invoice no. on remittance	TOTAL DUE \$394,594.31



K-12 Essential Use Audit

(the Lessee's Technology Coordinator and the Lessee's Finance Manager should complete the Essential Use Audit.)

1) Is the equipment replacing any existing equipment? NO YES If YES, how long has the existing equipment been in use?

1-3 years 3-5 years 5-7 years 7+ years

Why is the existing equipment being replaced? Age

What will be done with the replaced equipment? Surplus

2) What grade levels, locations, and departments will utilize the equipment to be leased?

- K-4 Math Computer Lab
- 5-6 Science Classroom
- 7-8 Language Arts Other: _____
- 9-12 Social Sciences Other: _____

Who will be the principle users of the equipment? (Total of all users below equals 100%)

- Students: 81 % Classified Faculty: _____ % Other: _____ %
- Certified Faculty: 19 % Administrative: _____ % Other: _____ %

What applications will the equipment be used for and what benefits will the equipment provide?

Student i:1 devices for course work accessibility

(use additional pages if necessary)

3) What is/are the source(s) of funding for repayment of the lease?

- Local Tax Revenues
- State Unrestricted Aid
- State Categorical Revenues for Technology
- General Fund
- Other: _____

Federal Financial Assistance Programs:

- Title I
- CARES Act (please answer question below)
- Other: _____

If your source of funds for the repayment of the lease includes the CARES Act, please provide the source(s) of the funds for the repayment of the lease should the funds from the CARES Act expire or no longer be available to you: _____

Are the funds to the payment(s) due in the first fiscal year of the lease appropriated and encumbered in the Lessee's approved budget?

YES NO IF NO, why are the funds not appropriated and encumbered in an approved budget? _____

4) Has the Lessee's governing Board approved entering into the lease?

YES If YES, please provide a copy of Board minutes or resolution.

Date of Board Meeting: 2-13-23

NO If NO, why is a board approval not required or when will the board approve entering into the lease? _____

5) Has the Lessee ever non-appropriated funds? NO YES If YES, please provide details regarding any non-appropriation: _____

6) Has Lessee issued or does the Lessee intend to issue more than \$10 million in tax-exempt debt during the current year?

NO YES

Lessee: MEADE SCHOOL DISTRICT NO. 46-1

Completed/Signature By: Brett Burdett

Title: Business Manager

Date: 1-26-23

Completed/Signature By: Robert Allen

Title: Curriculum & Technology Director

Date: 1-26-23



Lease Documentation Checklist

Documents Required Prior to Shipment

Scanned to Apple

NOTE: Please call Denise Churchill at (312) 706-1916 with any questions.

Master Lease Purchase Agreement	Lessee Signature, Printed Name/Title, Execution Date & Federal Tax ID No.	_____
Schedule (Exhibit A)	Lessee Signature, Name/Title & Execution Date	_____
Incumbency Certificate (Exhibit C)	The Incumbency section is to be executed by a person other than the signer of the documents. This may be a Board Secretary/Clerk, any Board Member, OR the Superintendent.	_____
Bank Qualified Designation (Exhibit D)	This tells us if the issue is "Bank Qualified" or "Non-Bank Qualified"	_____
Lease Payment Instructions (Exhibit E)	Identify how Lease is to be invoiced.	_____
Insurance Coverage Requirements (Exh F)	Complete name of insurance company and contact information.	_____
Opinion of Counsel (Exhibit G)	Forward attached document to attorney for completion.	<u>BB</u>
Certificate of Appropriation (Exhibit H)	Complete in its entirety.	_____
IRS Form 8038-G or 8038-GC	Complete per instructions and sign.	_____
Essential Use Audit	Complete in its entirety.	_____
Purchase Order(s)	Purchase Order(s) must include: Apple Inc. c/o Apple Financial Services 216 W. Jackson Blvd., Chicago, IL 60606 as Vendor, Apple product quantity and description with extended price, "Apple Proposal No.: 2211671146" must be written in the body of the document, bill-to and ship-to name/address, PO number, and authorized signature. Additionally, please provide third party vendor contacts (if applicable). Apple will contact third party vendor(s) regarding invoice remittance.	_____
Sales/Use Tax Exemption Certificate	Please provide a copy, if applicable. Please list Seller as Apple Inc. and its Assigns.	<u>BB</u>

NOTE: Please provide scanned copies of the above items to Denise Churchill at dchurchill@apple-fin.com

Documents Required Prior to Funding

Mailed to Apple

Originals of all the above	Please mail to: Apple Financial Services Attention: Denise Churchill 216 W. Jackson Blvd. Chicago, IL 60606	_____
Insurance Certificate or Self-Insurance Letter	Provide All Risk Personal Property and General Liability Coverage listing Apple Inc. and its assigns as "Loss Payee" and "Additionally Insured" or provide a self insurance letter as described in the "Insurance Coverage Requirements."	_____
Acceptance Certificate (Exhibit B)	Lessee Signature, Name/Title & Execution Date. <i>Sign upon Acceptance</i>	_____
Advance Lease Payment	Invoice attached, if applicable.	_____
Board Resolution or Minutes approving the Lease Purchase	Please provide a copy.	_____



EXHIBIT A

Schedule No. 2 Dated MARCH 15, 2023 to Master Lease Purchase Agreement Dated APRIL 5, 2019

This Schedule No. 2 ("Schedule") is entered into pursuant to that Master Lease Purchase Agreement dated APRIL 5, 2019 ("Master Lease") and is effective as of MARCH 15, 2023. All of the terms and conditions of the Master Lease, including Lessee's representations and warranties, are incorporated herein by reference. Unless otherwise indicated, all capitalized terms used but not otherwise defined herein shall have the same meaning as set forth in the Master Lease.

To the extent that less than all of the Equipment subject to this Schedule has been installed and accepted by Lessee on or prior to the date hereof, Lessee hereby acknowledges that a portion of the Equipment has not been delivered, installed and accepted by Lessee for purposes of this Lease. In consideration of the foregoing, Lessee hereby acknowledges and agrees that its obligation to make Lease Payments as set forth in this Schedule is absolute and unconditional as of the date hereof and on each date and in the amounts as set forth in the Lease Payment Schedule, subject to the terms and conditions of the Lease.

Lessee expressly represents that at least ninety-five percent (95%) of the financing cost set forth in this Schedule is being used to acquire Equipment that will be capitalizable for federal income tax purposes

EQUIPMENT LOCATION			
EQUIPMENT LOCATION (NUMBER AND STREET)			
12930 E. Highway 34			
CITY	COUNTY	STATE	ZIP CODE
Sturgis	Meade	SD	57785

EQUIPMENT INFORMATION	
QTY	EQUIPMENT DESCRIPTION
	Computer Hardware--See attached Exhibit 1.

LEASE PAYMENT SCHEDULE					
Pmt #	Payment Date	Payment Amount	Interest	Principal	Purchase Price after scheduled payment(s)
Loan	03/15/2023				
1	07/10/2023	394,594.31	0.00	394,594.31	1,183,782.94
2	07/10/2024	394,594.31	0.00	394,594.31	789,188.63
3	07/10/2025	394,594.31	0.00	394,594.31	394,594.32
4	07/10/2026	394,594.31	0.00	394,594.31	0.00
Grand Totals		1,578,377.25	0.00	1,578,377.25	0.0% RATE

Lessee acknowledges that the discounted purchase price for the Lease is \$1,536,344.94 and that such amount is the Issue Price for the Lease for federal income tax purposes. The difference between the principal amount of this Lease and the Issue Price is Original Issue Discount ("OID") for federal income tax purposes. The Yield for this Lease for federal income tax purposes is 1.50% per annum. Such Issue Price and Yield will be stated in the Form 8038-G or 8038-GC, as applicable.

IMPORTANT: Read before signing. The terms of the Master Lease should be read carefully because only those terms in writing are enforceable. Terms or oral promises which are not contained in this written agreement may not be legally enforced. The terms of the Master Lease or Lease may only be changed by another written agreement between Lessor and Lessee. Lessee agrees to comply with the terms and conditions of the Master Lease and this Lease.

Commencement Date: **MARCH 15, 2023**

LESSOR: **APPLE INC.**

LESSEE: **MEADE SCHOOL DISTRICT NO. 46-1**

SIGNATURE: X _____

SIGNATURE: X _____

NAME / TITLE: X _____

NAME / TITLE: X Charles M. Wheeler
Board President

DATE: X _____

DATE: X 2-13-2023

EXHIBIT B

ACCEPTANCE CERTIFICATE

Re: Schedule No. 2, dated MARCH 15, 2023, (the "Schedule") to Master Lease Purchase Agreement, dated as of APRIL 5, 2019, between Apple Inc., as Lessor, and MEADE SCHOOL DISTRICT NO. 46-1, as Lessee.

Apple Inc. is hereby requested to pay the person or entity designated below as Payee, the sum set forth below in payment of a portion or all of the cost of the acquisition described below. The amount shown below is due and payable under the invoice of the Payee attached hereto with respect to the cost of the acquisition of the equipment and has not formed the basis of any prior request for payment. The equipment described below is part or all of the "Equipment" listed in the Schedule to the Master Lease Purchase Agreement referenced above.

Payee Name: APPLE INC.

Description or Invoice #

\$ Amount

EXHIBIT 1

\$ 1,578,377.25

Lessee hereby certifies and represents to and agrees with Lessor as follows:

- (1) The Equipment described above has been delivered, installed and accepted on the date hereof.
- (2) Lessee has conducted such inspection and/or testing of the Equipment listed in the Schedule as it deems necessary and appropriate and hereby acknowledges that it accepts the Equipment for all purposes.
- (3) Lessee is currently maintaining the insurance coverage required by Section 15 of the Master Lease.
- (4) No event or condition that constitutes, or with notice or lapse of time or both would constitute, an Event of Default or Event of Non-appropriation (each as defined in the Master Lease) under any Lease exists at the date hereof.

PARTIAL ACCEPTANCE CERTIFICATE (Only a portion of Equipment Has Been Accepted)

LESSEE: MEADE SCHOOL DISTRICT NO. 46-1

Signature: X _____

Printed Name/Title: X _____

Date: X _____

FINAL ACCEPTANCE CERTIFICATE (All Equipment Has Been Accepted)

LESSEE: MEADE SCHOOL DISTRICT NO. 46-1

Signature: X _____

Printed Name/Title: X Charles M. Wheeler Board President

Date: X 2-13-2023

PLEASE RETURN PAYMENT REQUEST TO:
APPLE INC. ~ 216 West Jackson Blvd., Suite 200A ~ Chicago, IL 60606

EXHIBIT 1 – EQUIPMENT INFORMATION to Schedule No. 2
under Master Lease Purchase Agreement dated APRIL 5, 2019

Part Number	Description	Qty	Price	Extended
MK2Y3LL/A	10.2-inch iPad Wi-Fi 64GB - Space Gray (Packaged in a 10-pack)	1,300	\$294.00	\$382,200.00
HPN12ZM/A	Logitech Rugged Combo 3 Touch Case with Integrated Smart Connector Keyboard and Trackpad for 10.2-inch iPad (7th, 8th & 9th generation) – Blue	1,050	\$99.95	\$98,122.50
S7832LL/A	4-Year AppleCare+ for Schools - iPad (no service fees)	1,300	\$79.00	\$102,700.00
	13-inch MacBook Air: Apple M1 chip with 8-core CPU and 7-core GPU, 128GB - Space Gray with 4-Year AppleCare+ for Schools (Packaged in a 5-pack) (No Service Fee)			
	13-inch MacBook Air: Apple M1 chip with 8-core CPU and 7-core GPU, 128GB - Space Gray (Packaged in a 5-pack) Part Number: MGNF3LL/A Quantity: 905			
BSG92LL/A	4-Year AppleCare+ for Schools - MacBook Air (no service fees) Part Number: S8245LL/A Quantity: 905	181	\$5,040.00	\$885,995.00
BTHG2LL/A	Brenthaven 360 case for MacBook Air 13-in. (M1) - Special 5-pack Pricing (contains qty. 5 HPUR2VC/A)	181	\$224.75	\$40,679.75
D9284LL/A	APS MB DEPLOY SVC W/ DEPLOYASSIST-USA	905	\$26.00	\$19,005.00
D9283LL/A	APS IPAD DEPLOY SVC W/ DEPLOYASSIST-USA	1050	\$24.50	\$21,000.00
MN893LL/A	Apple TV 4K Wi-Fi + Ethernet with 128GB storage	50	\$149.00	\$7,450.00
BTV12LL/A	Brenthaven Edge Folio for iPad 10.2 inch (7th, 8th, and 9th Generation) - Gray - Special 10-Pack Pricing (includes quantity 10 HPUH2VC/A)	25	\$349.50	\$8,737.50
HM6V2ZM/A	Logitech Crayon (Education) for iPa	250	\$49.95	\$12,487.50
	EQUIPMENT TOTAL:			\$1,578,377.25

Includes all attachments, proceeds, replacements, substitutions, repairs, restorations, modifications and improvements thereof or thereto

EXHIBIT C

INCUMBENCY CERTIFICATE

Schedule No. 2 to Master Lease Purchase Agreement dated APRIL 5, 2019

Being a knowledgeable and authorized agent of the Lessee, I hereby certify to Lessor that the person(s) who executed the Master Lease and this Schedule are legally authorized to do so on behalf of the Lessee and that the signatures that appear on the Master Lease and Schedule are genuine.

LESSEE: **MEADE SCHOOL DISTRICT NO. 46-1**

Signature: X _____

Printed Name/Title: X Wayne Wornstadt Superintendent

Date: X 2-13-2023

(THE INCUMBENCY IS TO BE EXECUTED BY A PERSON OTHER THAN THE SIGNER OF THIS SCHEDULE AND RELATED DOCUMENTS. THIS MAY BE A BOARD CLERK/SECRETARY, BOARD MEMBER OR SUPERINTENDENT.)

EXHIBIT D

BANK QUALIFIED DESIGNATION

Schedule No. 2 to Master Lease Purchase Agreement dated APRIL 5, 2019

Lessee hereby represents and certifies the following (please check one):

Bank Qualified

- Lessee has designated, and hereby designates, this Lease as a "qualified tax-exempt obligation" for the purposes and within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the "Code"). In making that designation, Lessee hereby certifies and represents that:
- As of the date hereof in the current calendar year, neither Lessee nor any other issuer on behalf of Lessee has designated more than \$10,000,000 of obligations (including this Lease) as "qualified tax-exempt obligations";
 - Lessee reasonably anticipates that the total amount of tax-exempt obligations (including this Lease) to be issued by or on behalf of Lessee (or allocated to Lessee) during the current calendar year will not exceed \$10,000,000;
 - The Lease will not be at any time a "private activity bond" as defined in Section 141 of the Code;
 - The Lease is not subject to control by any entity and there are no entities subject to control by Lessee; and
 - Not more than \$10,000,000 of obligations of any kind (including the Lease) issued by, on behalf of or allocated to Lessee will be designated for purposes of Section 265(b)(3) of the Code during the current calendar year.

Non-Bank Qualified

- Lessee has not designated this Lease as a "qualified tax-exempt obligation" for the purposes and within the meaning of Section 265(b)(3) of the Code.

LESSEE: **MEADE SCHOOL DISTRICT NO. 46-1**

Signature: x Brett Burditt

Printed Name/Title: x Brett Burditt Business Manager

Date: x 2-13-23

EXHIBIT E

LEASE PAYMENT INSTRUCTIONS

Pursuant to the Master Lease Purchase Agreement dated APRIL 5, 2019 (the "Master Lease"), Schedule No. 2, between Apple Inc. (the "Lessor") and MEADE SCHOOL DISTRICT NO. 46-1 (the "Lessee"), Lessee hereby acknowledges the obligations to make Lease Payments promptly when due in accordance with the Lease.

LESSEE NAME: Meade School District 46-1

TAX ID#: 46-0307398

INVOICE MAILING ADDRESS: 1230 Douglas Str., Sturgis SD 57785

Mail invoices to the attention of: Brett Burditt

Phone (605) 347-2523

Fax (605) 347-0005

Email: Brett.Burditt@K12.SD.US

Approval of Invoices required by: Wayne Wormstadt

Phone (605) 347-2523

Fax (605) 347-0005

Email: Wayne.Wormstadt@K12.SD.US

Accounts Payable Contact: Lisa Symonds

Phone (605) 347-2523

Fax (605) 347-0005

Email: lisa.Symonds@K12.SD.US

Processing time for Invoices: 30 days Approval: weekly Checks: _____

Do you have a Purchase Order Number that you would like included on the invoice? No ___ Yes PO# _____

Do your Purchase order numbers change annually? No ___ Yes Processing time for new purchase orders: _____

LESSEE: **MEADE SCHOOL DISTRICT NO. 46-1**

SIGNATURE: x Brett Burditt

NAME / TITLE: x Brett Burditt Business Manager

DATE: x 2-13-2023

EXHIBIT F

INSURANCE COVERAGE REQUIREMENTS

MEADE SCHOOL DISTRICT NO. 46-1

- 1) Insurance Agency - Name of Agency, Phone Number, Fax Number, and Contact Name

Leavitt Heartland Insurance
942 14th Street
Surgis, SD 57785

- 2) Property Damage & Loss Coverage -

- a) "All Risk" Physical Damage & Loss Insurance
- b) Include: Policy Number, Effective Date and Expiration Date
- c) **APPLE INC. and its Assigns** named "Loss Payee"
- d) Endorsement giving 30 days written notice of any changes or cancellation.

LIMITS: The full replacement value of the equipment.

- 3) General Liability Coverage -

- a) Include: Policy Number, Effective Date and Expiration Date
- b) **APPLE INC. and its Assigns** named "Additionally Insured"
- c) Endorsement giving 30 days written notice of any changes or cancellation

LIMITS: Bodily Injury - \$1,000,000.00 per occurrence
Property Damage - \$250,000.00 per occurrence
Combined Single Limit - \$1,000,000.00 per occurrence

Include: Product and/or completed operations, and blanket contractual liability

- 4) The Certificate Holder should be named as follows:

APPLE INC. and its assigns
216 West Jackson Blvd., Suite 200A
Chicago, Illinois 60606

FOR SELF INSURANCE:

A letter needs to be prepared on Lessee's Letterhead and addressed to **APPLE INC. and its Assigns** and signed by an authorized official of the Lessee. The letter must refer to the Master Lease, and include information regarding the statute authorizing this form of insurance (with a copy of the statute attached to the letter).



Nies Karras & Skjoldal, P.C.

ATTORNEYS AT LAW

A professional law firm founded in 1977

Eric John Nies *JD, LL.M.*
Licensed in South Dakota and Wyoming
Dillon J. Karras *JD*
Licensed in South Dakota
N. Drew Skjoldal *JD*
Licensed in South Dakota and Wyoming

January 23, 2023

Apple Inc.
216 West Jackson Blvd., Suite 200A
Chicago, IL 60606

Re: Schedule No. 2, dated MARCH 15, 2023 to Master Lease Purchase Agreement dated as of APRIL 5, 2019 between Apple Inc., as Lessor, and MEADE SCHOOL DISTRICT NO. 46-1, as Lessee.

Ladies and Gentlemen:

As legal counsel to MEADE SCHOOL DISTRICT NO. 46-1 (the "Lessee"), I have examined (a) an executed counterpart of a certain Master Lease Purchase Agreement dated as of APRIL 5, 2019 and Exhibits thereto (collectively, the "Agreement") by and between Apple Inc. (the "Lessor") and the Lessee, and an executed counterpart of Schedule No. 2 dated MARCH 15, 2023 (the "Schedule") to the Agreement, by and between the Lessor and the Lessee, which, among other things, provides for the lease with option to purchase to the Lessee of certain property listed in the Schedule (the "Equipment"), (b) a certified copy of the resolution (the "Authorizing Resolution") of the governing body of the Lessee which, among other things, authorizes the Lessee to enter into the Agreement and the Schedule and (c) such other opinions, documents and matters of law as I have deemed necessary in connection with the following opinion. The Schedule and the terms and provisions of the Agreement incorporated therein by reference together with the Lease Payment Schedule attached to the Schedule are herein referred to collectively as the "Lease". Based on the foregoing, I am of the following opinion:

(1) Lessee is duly organized and legally existing as a city, county, school district, special district or other local government unit under the laws of the State of South Dakota, with full power and authority to enter into, and perform its obligations under, the Lease;

(2) The Lease has been duly authorized, executed, and delivered by Lessee. Assuming due authorization, execution and delivery thereof by Lessor, the Lease is a legal, valid and binding obligation of Lessee, enforceable against Lessee in accordance with its terms, except to the extent limited by State and federal laws affecting creditors' remedies and by bankruptcy, reorganization, moratorium or other laws of general application relating to or affecting the enforcement of creditors' rights;

(3) Lessee has complied with any applicable property acquisition laws and public bidding requirements in connection with the Lease and the transactions contemplated thereby, and the Authorizing Resolution was duly adopted at a meeting that was held in compliance with all applicable laws relating to the holding of open and public meetings; and,

(4) There is no proceeding pending or, to the best of my knowledge (after diligent inquiry), threatened in any court or before any governmental authority or arbitration board or tribunal that, if adversely determined, would adversely affect the transactions contemplated by the Lease or the security interest of Lessor or its assigns, as the case may be, in the Equipment thereunder.

All capitalized terms herein shall have the same meanings as in the Lease unless otherwise provided herein. Lessor, its successors and assigns, and any counsel rendering an opinion on the tax-exempt status of the interest components of the Lease Payments, are entitled to rely on this opinion.

Yours Truly,

ERIC JOHN NIES

EXHIBIT G

(Put on Letterhead)

Apple Inc.
216 West Jackson Blvd., Suite 200A
Chicago, IL 60606

Re: Schedule No. 2, dated MARCH 15, 2023 to Master Lease Purchase Agreement dated as of APRIL 5, 2019 between Apple Inc., as Lessor, and MEADE SCHOOL DISTRICT NO. 46-1, as Lessee.

Ladies and Gentlemen:

As legal counsel to MEADE SCHOOL DISTRICT NO. 46-1 (the "Lessee"), I have examined (a) an executed counterpart of a certain Master Lease Purchase Agreement dated as of APRIL 5, 2019 and Exhibits thereto (collectively, the "Agreement") by and between Apple Inc. (the "Lessor") and the Lessee, and an executed counterpart of Schedule No. 2 dated MARCH 15, 2023 (the "Schedule") to the Agreement, by and between the Lessor and the Lessee, which, among other things, provides for the lease with option to purchase to the Lessee of certain property listed in the Schedule (the "Equipment"), (b) a certified copy of the resolution (the "Authorizing Resolution") of the governing body of the Lessee which, among other things, authorizes the Lessee to enter into the Agreement and the Schedule and (c) such other opinions, documents and matters of law as I have deemed necessary in connection with the following opinion. The Schedule and the terms and provisions of the Agreement incorporated therein by reference together with the Lease Payment Schedule attached to the Schedule are herein referred to collectively as the "Lease".

Based on the foregoing, I am of the following opinion:

- (1) Lessee is duly organized and legally existing as a city, county, school district, special district or other local government unit under the laws of the State of South Dakota, with full power and authority to enter into, and perform its obligations under, the Lease;
- (2) The Lease has been duly authorized, executed, and delivered by Lessee. Assuming due authorization, execution and delivery thereof by Lessor, the Lease is a legal, valid and binding obligation of Lessee, enforceable against Lessee in accordance with its terms, except to the extent limited by State and federal laws affecting creditors' remedies and by bankruptcy, reorganization, moratorium or other laws of general application relating to or affecting the enforcement of creditors' rights;
- (3) Lessee has complied with any applicable property acquisition laws and public bidding requirements in connection with the Lease and the transactions contemplated thereby, and the Authorizing Resolution was duly adopted at a meeting that was held in compliance with all applicable laws relating to the holding of open and public meetings.
- (4) There is no proceeding pending or, to the best of my knowledge (after diligent inquiry), threatened in any court or before any governmental authority or arbitration board or tribunal that, if adversely determined, would adversely affect the transactions contemplated by the Lease or the security interest of Lessor or its assigns, as the case may be, in the Equipment thereunder.

All capitalized terms herein shall have the same meanings as in the Lease unless otherwise provided herein. Lessor, its successors and assigns, and any counsel rendering an opinion on the tax-exempt status of the interest components of the Lease Payments, are entitled to rely on this opinion.

Printed Name
Signature

EXHIBIT H

CERTIFICATE OF APPROPRIATION

Schedule No. 2, dated MARCH 15, 2023 to Master Lease Purchase Agreement dated APRIL 5, 2019

I Brett Burditt (name), Business Manager (title) of the MEADE SCHOOL DISTRICT NO. 46-1 ("Lessee") hereby certify that the first annual lease payment due by the Lessee in the total amount of \$394,594.31 under that certain Lease Schedule No. 2, dated MARCH 15, 2023 to Master Lease Purchase Agreement dated APRIL 5, 2019 (collectively, the "Lease") between the Lessee and APPLE INC. ("Lessor") for the fiscal year beginning JULY 1, 2023 and ending JUNE 30, 2024 has been budgeted and is within an available, unexhausted and encumbered appropriation for the Lessee.

IN WITNESS WHEREOF, I have set my hand this 2 day of 13, 2023

LESSEE: MEADE SCHOOL DISTRICT NO. 46-1

Authorized Signature: X Brett Burditt
Printed Name/Title: X Business Manager Brett Burditt
Date: X 2-13-2023

(Rev. September 2018)

Under Internal Revenue Code section 149(e)
See separate instructions.

OMB No. 1545-0720

Department of the Treasury
Internal Revenue Service

Caution: If the issue price is under \$100,000, use Form 8038-GC.
Go to www.irs.gov/F8038G for instructions and the latest information.

Part I Reporting Authority		If Amended Return, check here <input type="checkbox"/>	
1 Issuer's name MEADE SCHOOL DISTRICT NO. 46-1		2 Issuer's employer identification number (EIN) 46-0307398	
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		3b Telephone number of other person shown on 3a	
4 Number and street (or P.O. box if mail is not delivered to street address) 1230 DOUGLAS STREET		Room/suite	5 Report number (For IRS Use Only) 3
6 City, town, or post office, state, and ZIP code STURGIS, SOUTH DAKOTA 57785		7 Date of issue MARCH 15, 2023	
8 Name of issue Sch No. 2 dated March 15, 2023 to Master Lease Purchase Agreement Dated APRIL 5, 2019		9 CUSIP number	
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions)		10b Telephone number of officer or other employee shown on 10a	

Part II Type of Issue (enter the issue price). See the instructions and attach schedule.			
11 Education	11	1,536,344	94
12 Health and hospital	12		
13 Transportation	13		
14 Public safety	14		
15 Environment (including sewage bonds)	15		
16 Housing	16		
17 Utilities	17		
18 Other. Describe <input type="checkbox"/>	18		
19a If bonds are TANs or RANs, check only box 19a <input type="checkbox"/>			
b If bonds are BANs, check only box 19b <input type="checkbox"/>			
20 If bonds are in the form of a lease or installment sale, check box <input checked="" type="checkbox"/>			

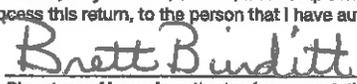
Part III Description of Bonds. Complete for the entire issue for which this form is being filed.					
	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	07/10/2026	\$ 1,536,344.94	n/a	4 years	1.5 %

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)					
22	Proceeds used for accrued interest				
23	Issue price of entire issue (enter amount from line 21, column (b))				
24	Proceeds used for bond issuance costs (including underwriters' discount)				
25	Proceeds used for credit enhancement				
26	Proceeds allocated to reasonably required reserve or replacement fund				
27	Proceeds used to refund prior tax-exempt bonds. Complete Part V				
28	Proceeds used to refund prior taxable bonds. Complete Part V				
29	Total (add lines 24 through 28)				
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)				

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.	
31	Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded <input type="text"/> years
32	Enter the remaining weighted average maturity of the taxable bonds to be refunded <input type="text"/> years
33	Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY) <input type="text"/>
34	Enter the date(s) the refunded bonds were issued <input type="text"/> (MM/DD/YYYY)

Part VI Miscellaneous

35 Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35		
36a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions	36a		
b Enter the final maturity date of the GIC ▶ (MM/DD/YYYY) _____			
c Enter the name of the GIC provider ▶ _____			
37 Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units	37		
38a If this issue is a loan made from the proceeds of another tax-exempt issue, check box ▶ <input type="checkbox"/> and enter the following information:			
b Enter the date of the master pool bond ▶ (MM/DD/YYYY) _____			
c Enter the EIN of the issuer of the master pool bond ▶ _____			
d Enter the name of the issuer of the master pool bond ▶ _____			
39 If the issuer has designated the issue under section 265(b)(3)(B)(i)(II) (small issuer exception), check box ▶ <input type="checkbox"/>			
40 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ▶ <input type="checkbox"/>			
41a If the issuer has identified a hedge, check here ▶ <input type="checkbox"/> and enter the following information:			
b Name of hedge provider ▶ _____			
c Type of hedge ▶ _____			
d Term of hedge ▶ _____			
42 If the issuer has superintegrated the hedge, check box ▶ <input type="checkbox"/>			
43 If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see Instructions), check box ▶ <input type="checkbox"/>			
44 If the issuer has established written procedures to monitor the requirements of section 148, check box ▶ <input type="checkbox"/>			
45a If some portion of the proceeds was used to reimburse expenditures, check here ▶ <input type="checkbox"/> and enter the amount of reimbursement ▶ _____			
b Enter the date the official intent was adopted ▶ (MM/DD/YYYY) _____			

Signature and Consent	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.				
	 Signature of issuer's authorized representative		Date	Type or print name and title Brett Burditt Bus. Manager	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	THOMAS FINNEGAN				P02251169
	Firm's name ▶	Firm's EIN ▶			
Firm's address ▶ 216 W. JACKSON BLVD., SUITE 200-A CHICAGO IL 60606			Phone no.	312.706.1739	

Do not send this form to the Streamlined Sales Tax Governing Board.
Send the completed form to the seller and keep a copy for your records.

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possible civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. Check if you are attaching the Multistate Supplemental form.

SD If not, enter the two-letter abbreviation for the state under whose laws you are claiming exemption.

2. Check if this certificate is for a Single Purchase Certificate. Enter the related invoice/purchase order # _____

3. **A. Name of purchaser**
MEADE SCHOOL DISTRICT 46-1

B. Business address _____ **City** STURGIS **State** SD **Zip code** 57785

C. Purchaser's tax ID number 1014-5263-RS **State of Issue** SD **Country of Issue** US

D. If no tax ID number, enter one of the following: FEIN
46-0307398

E. Driver's License Number/State Issued ID number _____ **State of Issue** _____

F. Foreign diplomat number _____

Print or type

G. Name of seller from whom you are purchasing, leasing or renting
APPLE INC + Its assigns

H. Seller's address 216 W Jackson Blvd **City** Chicago **State** IL **Zip code** 60606

4. **Purchaser's Type of business.** Circle the number that best describes your business.

Circle type of business

- 01 Accommodation and food services
- 02 Agriculture, forestry, fishing, hunting
- 03 Construction
- 04 Finance and insurance
- 05 Information, publishing and communications
- 06 Manufacturing
- 07 Mining
- 08 Real estate
- 09 Rental and leasing
- 10 Retail trade
- 11 Transportation and warehousing
- 12 Utilities
- 13 Wholesale trade
- 14 Business services
- 15 Professional services
- 16 Education and health-care services
- 17 Nonprofit organization
- 18 Government
- 19 Not a business
- 20 Other (explain) _____

5. **Reason for exemption.** Circle the letter that identifies the reason for the exemption.

Circle or check reason for exemption

- A Federal government (Department) _____
- B State or local government (Name) PUBLIC K-12 SCHOOL
- C Tribal government (Name) _____
- D Foreign diplomat # _____
- E Charitable organization # _____
- F Religious organization # _____
- G Resale # _____
- H Agricultural Production # _____
- I Industrial production/manufacturing # _____
- J Direct pay permit # _____
- K Direct Mail # _____
- L Other (Explain) _____
- M Educational Organization # _____

6. **Sign here** I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser Brett Burditt Print name here Brett Burditt Title Business Manager Date 01/13/2023



THIS QUOTE IS VALID until June 30, 2023

Contact Name: Adam Lalicker	Date: January 24, 2023
Company: Meade School District 46-1	Terms: Due Net 30 from PO Date
Address:	
City\State\Zip:	Installation: LIGHTSPEED
Phone:	Tax & Shipping: Added to Invoice
E-Mail:	BorderLAN Contact: Deena Swidler deena@borderlan.com (858) 752.2339
Notes:	Remit To: BorderLAN Security Accounts Receivable 950 Boardwalk #300 San Marcos, CA 92078 FAX: (860) 736-8100

Item	Description	Cost
	Lightspeed Filtering for 3290 devices	\$13,160.00
	Taxes: District shall bear the cost(s) in addition to this amount provided below if sales or use taxes become applicable.	TBD
Total Cost		\$13,160.00

PRODUCT DESCRIPTION: Lightspeed Systems is a leader in the market providing Internet Content filtering to K12 Districts nationwide for 20 years. The bundle quoted above contains the equipment and services required per the engineering meetings with Lightspeed.

PAYMENT TERMS: 100% of the total payment of this Agreement shall be due Net 30 from the date of PO.

ENTIRE AGREEMENT: The terms and conditions of this Agreement are intended by the parties as the final expression of their agreement with respect to the subject matter of this Agreement, and supersede all prior discussions, representations and agreements, both oral and written. This Agreement may only be modified by means of a document, signed by both parties.

Upon signing, you agree to have BorderLAN Inc. invoice you for the amount listed per the payment schedule above. This is a binding Agreement once signed by Both Parties.

To order, fax signed copy of this agreement, any board approvals and a PO:

Sales Department: Fax # (860) 736-8100

Agreed and accepted:



Price Quotation # : 2023DS-12LS

THIS QUOTE IS VALID until June 30, 2023

Customer
(Authorized Signature)

BorderLAN Inc.

By: _____
SIGNATURE

By: _____
SIGNATURE

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____



February 9, 2023

PROPOSAL FOR

MEADE SCHOOL DISTRICT

BETH JOHNSON

Prepared By:

Carolyn Teigen

Technology Advisor

605-645-6089

carolyn.teigen@marconet.com

Quote Number: 148577



Managed Services



Copiers & Printers



Audio Visual



Business IT Services



IT - Mitel Voice - -- MEADE SCHOOL DISTRICT

Prepared by:

Marco - Rapid City

Carolyn Teigen
605-645-6089
carolyn.teigen@marconet.com

Prepared for:

MEADE SCHOOL DISTRICT

1230 DOUGLAS ST
STURGIS, SD 57785-1869
Beth Johnson
605.347.4454
beth.johnson@k12.sd.us

Quote Information:

Quote #: 148577

Version: 4
Date Issued: 02/09/2023
Expiration Date: 02/17/2023
Special Pricing Program:
Sourcewell/NJPA

■ Mitel MiVoice Business-PSE

■ ABOUT THIS PROFESSIONAL SERVICES ENGAGEMENT

In addition to the Professional Service Engagement Agreement located at www.marconet.com/legal/business-it-product-agreements/professional-service-engagement-agreement, the following applies to this Professional Service Engagement:

■ ENGAGEMENT OVERVIEW - DESIRED GOALS AND OUTCOMES - CURRENT SITUATION

MEADE SCHOOL DISTRICT would like us to install:

Mitel MiVoice Business Solution with Fail over for Admin phones to replace current PBX

■ ENGINEERING - DESCRIPTION OF SERVICES AND DELIVERABLES

The following solution will be considered "in-scope" for the purposes of this engagement:

- Marco project manager will work with Customer to design a system database including dial plans, call flows, hunt groups, auto attendants and trunks.
 - Weekly meetings are included for up to 10 hours max.
 - 2 design meetings are included.
- Marco will supply OVA/ISO files for the Mitel Linux based servers. Customer has a Hyper V environment.
 - Customer will create the following servers in Francis Case data center .
 - MiVoice Business
 - Mitel Border Gateway
- Mitel 3300 Controllers
 - Marco to install 1 SMB controllers at Piedmont. Units can be wall mount
 - Customer to provide power to the location where the system will be installed.
 - Phone system to be in the phone room or a room that has adequate cabling to the phone room.
- Phones
 - Phones will be primarily programmed on Francis Case vMCD and admin phones will be resilient to Piedmont.
 - Phones will be programmed with key templates.
 - Customer will place 457 phones.
- Trunks



- Customer has a SIP trunks being delivered from Midco.
- SIP trunks will be separated up to have 15 channels at Francis Case and 15 channels at Piedmont
- Marco has not included labor to setup TLS on the SIP Trunks.
- E911
 - Customer must subscribe to E911 services with the Telephone company. This is to include DID's for each E911 location.
 - Customer to provide a list that shows the location of each telephone.
 - Marco will setup E911 for each location based on the subnet.
- Music on hold
 - Customer to supply music on hold source.
- Voicemail
 - Marco will setup a voicemail box for each user.
 - Marco will setup smtp forwarding
 - Customer will need to setup an account to authenticate. This will require the email administrator to create.
- MiVoice Border Gateway
 - Marco will setup the Mitel Border Gateway
 - Customer will need to setup one public IP address for this server.
 - Customer will need to supply a SSL certificate for this server.
 - Customer will need to supply public DNS for this server.
- Training
 - Marco has included 8 hours of training.
 - Please see section below for training details.
- Phases
 - Marco has included a one phase cutover. If additional phases are needed the can be added on a billable basis.
- Travel
 - Project management and design will be performed remotely.
 - Engineer's time may be remote and/or onsite.
- Customer is using a Midco fiber network to support their voice and data routing between sites.
- Networking:
 - Unless specifically included in the Scope of work above, the customer is required to complete the configuration
 - Project related DNS entries
 - SSL Certificates
 - DHCP Scopes
 - Voice VLANs and required IP Subnets
 - LAN and WAN Quality of Service
 - Work with data circuit provider to ensure proper bandwidth and QoS markings
 - POE
- If Marco Data Network support is needed to configure VoIP Readiness or troubleshoot Audio Quality those services be billable outside of the project at \$200/hr.

Marco End User Training

If Marco training has been included with this project the following guidelines are followed.

- Available in half or full day increments.
- Available time will be used for:
 - Custom end user training material creation.



- Onsite or remote training.
 - Remote training
 - Via Webex or similar collaboration
 - Setup time
 - Training end users
 - Onsite training
 - Travel
 - Setup time
 - Training end users
- Actual classes and subjects will be mutually agreed upon by Marco training specialist and Customer.
- Minimum participants in one training class is 3. Maximum 15.

Admin Training is not covered in these courses.

911 Dialing

Marco pre-configures all telephone systems to directly initiate a call to 9-1-1. This means that users must dial 911 directly without dialing any additional digit, code, prefix, or post-fix, including any trunk-access code such as the digit "9". Client agrees to educate its users as to this method of dialing 911. The configuration also requires notification of all 911 calls to at least one local user. Client shall provide the local user who shall receive such notifications.

■ COORDINATION - DESCRIPTION OF SERVICES AND DELIVERABLES

Tasks and deliverables for our Coordination Team are located at www.marconet.com/legal/business-it-product-agreements/professional-service-engagement-agreement

■ CLIENT RESPONSIBILITIES

- Customer to place phones
- Customer to provide resource to assist in Hyper V deployment

■ SERVICES ASSUMPTIONS, EXCLUSIONS, AND NOTES

Please list any Assumptions, Exclusions, and Important Notes for the purposes of this engagement:

- Overhead paging to be done by opening a 6905 IP phone and attaching a Rad-1a to paging equipment.

■ Francis Case Products

Description	One-Time	Qty	Ext. One-Time
This quote is based on the Mitel Sourcewell contract #022719-MBS			
Mitel System			



SCHEDULE A - SCHEDULE OF PRODUCTS TO PRODUCT AGREEMENT(S)

MiVoice Border Gateway Virtual	\$150.00	1	\$150.00
MiVoice Business Virtual for Enterprise	\$897.00	1	\$897.00
Mitel Licenses			
Enterprise License Group	\$600.00	1	\$600.00
MCD Mailbox license	\$30.60	437	\$13,372.20
MiVoice Bus License - Enterprise User	\$105.00	61	\$6,405.00
MiVoice Business License-SINGLE LINE EXT	\$45.00	403	\$18,135.00
Mitel IP Phones			
Mitel MiVoice 6905 IP Phone - Corded - Corded - VoIP - 2 x Network (RJ-45) - PoE Ports	\$76.20	403	\$30,708.60
6920w IP Phone	\$243.00	61	\$14,823.00
VIKING REMOTE ACCESS DEVICE POWERED	\$169.56	7	\$1,186.92
Mitel Software Assurance			
Mitel Standard Software Assurance - 5 Year - Service - 8 x 5 - Technical - Electronic	\$14.18	403	\$5,714.54
SWA Std 5y MiVBus DLM		1	
Mitel Standard Software Assurance - 5 Year - Service - 8 x 5 - Technical - Electronic	\$372.96	1	\$372.96
Mitel Standard Software Assurance - 5 Year - Service - 8 x 5 - Technical - Electronic	\$32.03	61	\$1,953.83
SWA Std 5y MiV BG System	\$74.34	1	\$74.34

Subtotal: **\$94,393.39**

■ Piedmont Products

Description	One-Time	Qty	Ext. One-Time
This quote is based on the Mitel Sourcewell contract #022719-MBS			
Hardware and Licensing			
MiVB on SMB Controller	\$1,230.00	1	\$1,230.00
SMBC Trunk card 2FXO	\$159.00	1	\$159.00
System modul 2 DSPX resources	\$273.00	2	\$546.00



SCHEDULE A - SCHEDULE OF PRODUCTS TO PRODUCT AGREEMENT(S)

SMB Controller 8/38G	\$690.00	1	\$690.00
PWR CRD C7 2.5A 125V-NA PLUG NON POLRIZD	\$8.40	1	\$8.40
Software Assurance			
SWA Std 5y MiVBus on SMB Controller	\$553.80	1	\$553.80

Subtotal: **\$3,187.20**

Marco Managed Voice

Description	One-Time	Qty	Ext. One-Time
Marco Managed Voice One (1) Year Standard 8 X 5	\$6,425.00	1	\$6,425.00

Subtotal: **\$6,425.00**

Professional Services Labor

Description	One-Time	Qty	Ext. One-Time
Marco Professional Services - Fixed Fee - Milestone 1	\$34,043.22	1	\$34,043.22

Subtotal: **\$34,043.22**

Discounts

Description	One-Time	Qty	Ext. One-Time
One-Time Product Discount	(\$2,200.00)	1	(\$2,200.00)
One-Time Service Discount	(\$4,447.00)	1	(\$4,447.00)

Subtotal: **(\$6,647.00)**



Quote Summary - One-Time Expenses

Description	Amount
Francis Case Products	\$94,393.39
Piedmont Products	\$3,187.20
Marco Managed Voice	\$6,425.00
Professional Services Labor	\$34,043.22
Discounts	(\$6,647.00)

Total: **\$131,401.81**

Payment Options

Description	Payments	Interval	Amount
One-Time Payment			
One-Time Payment	1	One-Time	\$131,401.81

Summary of Selected Payment Options

Description	Amount
One-Time Payment: One-Time Payment	



Approval

- Client represents that it has reviewed and agrees to be legally bound by this Schedule of Products.
- Client represents that it has reviewed and agrees to be legally bound by the Relationship Agreement, any Product Agreement(s) referred to herein, and applicable policy(ies) (“Terms and Conditions”) which are located at www.marconet.com/legal for the Products it is obtaining as identified in this Schedule of Products.
- If the parties have negotiated changes to the Terms and Conditions that have been reduced to writing and signed by both parties, the modified version(s) of such Terms and Conditions, that have not expired or been terminated, shall replace the online version(s).
- Client agrees to use electronic signatures, electronic communications, and electronic records to transact business under the above documents.
- The pricing above does not include taxes. Taxes, fees and surcharges shall be paid by Client and will be shown on invoices to Client.
- Payments made via credit card are subject to a 3% surcharge.
- A \$30 fee will be assessed for any returned payment

Marco Technologies, LLC

Signature: _____
 Name: _____
 Title: _____
 Date: _____

MEADE SCHOOL DISTRICT

Prepared for: Beth Johnson
 Signature: _____
 Signed by: _____
 Title: _____
 Date: _____
 PO Number: _____
 Email Address: _____

AMENDMENT TO Mitel Quote

This Addendum is incorporated by reference and made part of the Mitel Quote Agreement (“Quote”) dated _____, by and between Marco Technologies, LLC (“Marco”), and Meade School District. (“Customer, Client”).

For good and valuable consideration the sufficiency of which is hereby acknowledged, Marco and Customer agree to add the following to the Equipment Maintenance Agreement:

Marco agrees to allow the Client to make the payment in July 2023 for and the Mitel project signed in February 2023. The work will start and be billed as completed and payment will be due until July 2023. Marco shall provide the Client an invoice(s) for all aspects of work agreed upon within the Quote it completed at the end of the project. Any additional service or equipment for work not agreed upon within the Quote between Marco and the Client shall be billed according to Marco’s standard payment terms found within the applicable agreement.

Except as provided herein, the Agreement remains in effect as written.

Marco Technologies, LLC

By: _____

Title: _____

Date: _____

Meade School District

By: _____

Title: _____

Date: _____



SET UP AND MONITORING AGREEMENT

This SET UP AND MONITORING AGREEMENT is made this _____ day of _____, _____ by _____ and _____ between Western States Fire Protection, hereinafter referred to as the Service Provider or SP, and _____ hereinafter referred to as Customer.

Set up, Equipment and Monitoring Service: Customer hereby requests Western States Fire Protection to provide the following equipment and/or monitoring services at the address specified (the "Premises"). The equipment to be provided, which will remain owned by SP unless indicated below, and services to be provided are more fully described in the below Schedule of Equipment and Monitoring Services, and SP agrees to provide the same on the terms and conditions of this agreement for the charges specified below:

Site Name: Sturgis Williams Middle School North, Adm., Bldg.	Service Site Address: 1230 Douglas Street Street Sturgis S.D. 57785 City State Zip
Parent Company / Property Management Company (if applicable)	
Central Station Call Center	Contact # to Place Account on Test:
Projected In-Service Date	

Monitoring Services

- Fire
- Elevator
- Burglar
- Hold-Up/Panic
- Critical Condition
- Other _____

Schedule of Equipment Owned by SP or Customer

- SP Cust - Radio Communicator/Transmitter
- SP Cust - Cellular/Transmitter
- SP Cust - Conventional Dialer Communicator/Transmitter
- SP Cust - UDACT Universal Communicator/Transmitter
- SP Cust - I.P. Communicator/Transmitter
- Other _____

Payment for Set Up/Connection: Customer agrees to pay SP the agreed total amount listed below as a Set Up/Connection Fee upon completion of set up/connection.

Set up/Connection Fee: \$ 500.00

Permits & Plan Review Fee: \$ 0.00

Total Set up: \$ 500.00 *One Time Charge due upon activation*

Annual Service Fee: The Annual Service Fee is \$ 780 Per Account. # of Accounts: 1

Customer agrees that SP may increase the Annual Service Fee any time after the first twelve months of the Term upon 30 days' prior written notice to Customer.

Payment for Services: Customer agrees to pay the Annual Service Fee as follows:

- Annually**, payable on or before the activation date.
- Semi-Annually**, 1/2 payable on or before the activation date, and 1/2 payable on or before the six-month anniversary of the activation date.
- Quarterly**, 1/4 payable on or before the activation date, and 1/4 payable on or before the three, six and nine month's anniversaries of the activation date.



the aggregate, of SP and its officers, directors, employees, agents and parent, shall not exceed the amounts paid pursuant to this Agreement. It is intended that this limitation shall apply, to the fullest extent permitted by law, to any and all liability or cause of action however alleged or arising, and Customer agrees to accept this amount as liquidated damages, and not as a penalty, in complete satisfaction, discharge and release of SP's liability hereunder. If Customer desires to increase this liquidated damage amount, a rider signed by the parties will be attached to this Agreement. **SP HEREBY DISCLAIMS ALL REPRESENTATIONS AND WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE EXCEPT AS SET FORTH BELOW.**

Limited Warranty. If Customer has purchased equipment from SP as noted above, SP warrants that the equipment will be free from defects in material and workmanship for a period of 1 year from the date of activation. If, during the 1-year period, this equipment proves to be defective, it will be repaired or replaced, at SP's sole option, free of charge. This warranty does not apply (a) to any defect caused by damage (other than damage resulting from defect) that occurred while this equipment was in possession of Customer, including damage resulting from accidents, acts of God, alteration misuse, tampering, or abuse; (b) to defects resulting from Customer's failure to follow operating instructions properly; and (c) to problems due to electrical power or telephone service outage. If Customer calls for service under this limited warranty and upon inspection by SP's representative it is found that one or more of the conditions described in the clause (a) through (c) led to the inoperability or apparent inoperability of the equipment, a charge will be made for the service call whether or not SP's representative actually works on the equipment. Should it be necessary to make actual repairs to the equipment due to conditions or circumstances not covered by this limited warranty, a charge will be made for such repairs at SP's then applicable rates for labor and material. Warranty service will be furnished by Service Provider during its normal business hours, 8:00 a.m. to 5:00 p.m. local time, Monday through Friday, holidays excluded.

Extended Warranty. Where SP retains ownership of equipment where indicated above under the schedule of equipment, an extended warranty shall be applicable for materials and labor. This warranty does not apply (a) to any defect caused by damage (other than damage resulting from defect) that occurred while the equipment was in possession of Customer, including damage resulting from accidents, acts of God, alteration misuse, tampering, or abuse; (b) to defects resulting from Customer's failure to follow operating instruction's properly; (c) to problems due to electrical power or telephone service outage, If Customer calls for service under this extended warranty and upon inspection by SP's representative it is found that one or more of the conditions described in the clause (a) through (c) led to the inoperability or apparent inoperability of the equipment, a charge will be made for the service call whether or not SP's representative actually works on the equipment. Should it be necessary to make actual repairs to the equipment due to conditions or circumstances not covered by this extended warranty, a charge will be made for such repairs at SP's then applicable rates for labor and material. Warranty service will be furnished by SP during its normal business hours, 8:00 a.m. to 5:00 p.m. local time, Monday through Friday, holidays excluded.

Indemnification; Insurance: To the fullest extent permitted by law, Customer agrees to defend, indemnify and hold harmless SP and its officers, directors, employees, agents and parent from and against all claims, suits, losses, damages and expenses, including without limitation attorneys' fees, which may be asserted against or incurred by SP arising out of or resulting from the performance or non-performance of the Service, including, without limitation, the active or passive negligence of SP or its officers, directors, employees, agents or parent. Customer shall maintain general liability insurance covering the Premises under which SP shall be named as an additional insured and which shall insure Customer's indemnification obligations hereunder. Customer also shall maintain a policy of property insurance, on a replacement cost basis, covering all risks of loss due to fire, theft, burglary and other casualties, which policy shall waive subrogation as against SP. Said policies shall be primary and non-contributory.

False Alarms. SP shall not be responsible for any fee, charge or assessment imposed by any government authority or other person in connection with any false alarms at the Premises.



Customer Obligations.

- a. Customer shall pay any and all federal, state and local taxes, fees or charges which are imposed upon the Service to be provided herein.
- b. Customer shall provide and maintain during the Term, at Customer's sole cost and expense, any required electrical power or communication transmission services to the Premises, including but not limited to telephone service, cellular network, IP communication and/or radio communication. SP shall not be responsible for any loss of communication services or electrical power.
- c. Customer retains the sole responsibility for the life and safety of all persons occupying the Premises and for protecting against losses to Customer's property located within or adjacent to the Premises.
- d. The prices stated herein for the equipment and Monitoring Services to be provided are based upon the number and type of components, type of equipment, and service specified in the Schedule of Equipment and Service. Should Customer request or require additional equipment protection, equipment or services, the final contract price will be adjusted accordingly.

Assignment. This Agreement may be assigned by Customer to any subsequent occupant of the Premises, so long as SP receives advance written notice of such assignment, and the assignee assumes the obligations of Customer under this Agreement, and all contact information is updated prior to assignment. SP may assign this Agreement at any time provided Customer is notified in writing within ten (10) days following such assignment.

Miscellaneous: This Agreement constitutes the entire agreement with respect to the equipment and monitoring Service. This Agreement is governed by the law of the state where the Premises is located. All disputes shall be governed by binding arbitration administered by the American Arbitration Association, pursuant to its Commercial Arbitration Rules and Mediation Procedures. The parties consent to the joinder of other parties in any such arbitration and to the consolidation of other arbitration proceedings provided there are common questions of law of fact. Any action against SP must be commenced within one (1) year from last date of service. If any provision in this Agreement is unenforceable, that provision will be limited or eliminated only to the extent reasonably necessary so that this Agreement shall otherwise remain enforceable. Customer authorizes SP to convey information regarding the Premises and Customer's equipment to the applicable authorities.

Authority to Sign. The undersigned represents and warrants to SP that the undersigned has the express authority to sign this Agreement and to bind the Customer to the terms of this Agreement.

Customer

By: Brett Burditt

Print Name: Brett Burditt

Address: Meade School District 46-1
Brett Burditt

Sturgis SD 57785
City St Zip

Date Signed: 01/12/2023

Western States Fire Protection Co.

By: Travis Batley Digitally signed by Travis Batley
DN: cn=Travis Batley, ou=Users, ou=Rapid City SD, ou=Western States Fire Protection, ou=Western States Fire Protection Companies, email=Travis.Batley@wspfire.com, c=US
Date: 2023.01.09 08:50:42-0700

Print Name: Travis Batley

Title: Fire Alarm Sales

Sales Rep: Travis Batley



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

Policy BFC: BOARD POLICY DEVELOPMENT AND ADOPTION

Status: ADOPTED

Original Adopted Date: 07/14/1986 | Last Revised Date: 09/08/2009 | Last Reviewed Date: 02/13/2023

School District policies approved by the Board have the full force and effect of law, and legally bind the school district.

Adoption of new policies or changing existing policies is solely the responsibility of the Board. It is through the adoption of written policies that the Board exercises its legal responsibility for the operation of the School District. Policies will be adopted and/or amended only by the affirmative vote of a majority of the members of the Board.

Proposals regarding new and amended school district policies may originate at any of several sources including but not limited to: a parent, a student, a school district patron, an employee, a member of the Board, the Superintendent, a consultant, a civic group.

The Board may:

- approve the new policy or policy amendment,
- amend the new policy or policy amendment and then approve as amended,
- reject the new policy or policy amendment, or
- defer action on the new policy or policy amendment until a later date.

Policies will be effective upon adoption by the Board. The Board will review School District policies on a continuing basis.

The Board's policies are a public record. Policies are available for reviewing and copying in the administrative offices of the school district during regular office hours. Policies may also be viewed on the District's website.

Policy Procedure

Adoption of new policies or the revision, suspension, or repeal of existing policies is solely the responsibility of the School Board.

The Board will adhere to the following procedure in considering and adopting policy proposals to ensure that they are well examined before final action:

1. First meeting--the proposal shall be presented for a first reading with discussion.
2. Second meeting--the proposal shall be presented for a second reading with discussion.
3. Third meeting--the proposal shall be presented for a third reading, discussion, and final vote.

During discussion of a policy proposal, the view of the public and staff will be considered. Amendments may be proposed by Board members. An amendment will not require that the policy go through an additional reading except as the Board determines that the amendment needs further study and that an additional reading would be desirable.

If a situation occurs where the policy revisions are editorial in nature, are not substantive, or when changes are specified and mandated by federal or state law, the Board may waive the second and third reading and adopt the revised policy effective immediately.

Under unusual circumstances, the Board may temporarily approve or change a policy to meet emergency conditions; however, the above procedure is required before the policy will be considered permanent.



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

Policy BFC: BOARD POLICY DEVELOPMENT AND ADOPTION

Status: ADOPTED

Original Adopted Date: 07/14/1986 | Last Revised Date: 09/08/2009 | Last Reviewed Date: 02/13/2023

School District policies approved by the Board have the full force and effect of law, and legally bind the school district.

Adoption of new policies or changing existing policies is solely the responsibility of the Board. It is through the adoption of written policies that the Board exercises its legal responsibility for the operation of the School District. Policies will be adopted and/or amended only by the affirmative vote of a majority of the members of the Board.

Proposals regarding new and amended school district policies may originate at any of several sources including but not limited to: a parent, a student, a school district patron, an employee, a member of the Board, the Superintendent, a consultant, a civic group.

The Board may:

- approve the new policy or policy amendment,
- amend the new policy or policy amendment and then approve as amended,
- reject the new policy or policy amendment, or
- defer action on the new policy or policy amendment until a later date.

Policies will be effective upon adoption by the Board. The Board will review School District policies on a continuing basis.

The Board's policies are a public record. Policies are available for reviewing and copying in the administrative offices of the school district during regular office hours. Policies may also be viewed on the District's website.

Policy Procedure

Adoption of new policies or the revision, suspension, or repeal of existing policies is solely the responsibility of the School Board.

The Board will adhere to the following procedure in considering and adopting policy proposals to ensure that they are well examined before final action:

1. First meeting--the proposal shall be presented for a first reading with discussion.
2. Second meeting--the proposal shall be presented for a second reading with discussion.
3. Third meeting--the proposal shall be presented for a third reading, discussion, and final vote.

During discussion of a policy proposal, the view of the public and staff will be considered. Amendments may be proposed by Board members. An amendment will not require that the policy go through an additional reading except as the Board determines that the amendment needs further study and that an additional reading would be desirable.

If a situation occurs where the policy revisions are editorial in nature, are not substantive, or when changes are specified and mandated by federal or state law, the Board may waive the second and third reading and adopt the revised policy effective immediately.

Under unusual circumstances, the Board may temporarily approve or change a policy to meet emergency conditions; however, the above procedure is required before the policy will be considered permanent.



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

File: GCNB*

EVALUATION OF ADMINISTRATORS

I. Purposes

The purposes of evaluation of administrators are to determine capability to fulfill job requirements, to assist the administrators toward positive school management, and to substantiate employment recommendations.

II. Scope of Evaluation

The evaluation of an administrator shall take into consideration the District's philosophy and objectives, Board policies, the environment and values of the community, and the characteristics of the student population. Employment recommendations shall be based solely on the results of the evaluation.

III. Areas of Evaluation

- A. The Superintendent shall be evaluated by the Board on the following:
1. Leadership;
 2. Policy and Governance;
 3. Communication and Community Relations;
 4. Organization and Management;
 5. Curriculum Development and Instructional Management;
 6. Human Resource Management;
 7. Other areas as mutually determined by the Board and Superintendent in a given year.
- B. Other administrators shall be evaluated by the Superintendent or designee on the following:
1. Management techniques;
 2. Staff relations;
 3. Administrator/superintendent relationships;
 4. Community/public relations;
 5. Personal qualities;
 6. Leadership;
 7. Other areas as mutually determined by the Superintendent and individual administrators in a given year.

IV. Procedures

A. Frequency

Administrators in the first ~~three~~ **four** years of employment as administrators in the District shall be evaluated at least once each semester. Administrators in the ~~fourth~~ **fifth** or subsequent years of employment as administrators in the District shall be evaluated at least annually.

B. Evaluation Instruments

All evaluations shall be in writing. The instrument used shall be determined by mutual agreement among the evaluator and the administrators being evaluated. If such agreement cannot be reached, the Board will determine the instrument to be used.

C. Copies

All evaluations shall be prepared in duplicate, with one copy given to the evaluatee and one placed in the District evaluation file. Both copies shall be signed both by the evaluator and the evaluatee. Such signatures indicate receipt and discussion of the evaluation, not necessarily agreement. The evaluatee has the right to attach a statement of rebuttal or clarification to the evaluation.

V. Employment Recommendations

Administrators will receive written notice from their evaluator by April 1 if they are not being recommended for continued employment or if they are recommended for continued employment with qualifications.

VI. Evaluation Files

Evaluation files are confidential. Only the evaluator, the evaluatee, the Superintendent, the Superintendent's secretary, and the Board and its legal counsel acting in an official capacity shall have access to the files. Information in an evaluation file may be released to potential employers or others only upon written consent of the evaluatee.

Evaluation files shall be maintained for three years following the termination of the administrator's employment.

LEGAL REFS.: SDCL 13.43.6.1, 6.2, 6.3

Revised December 9, 2008; July 13, 1998
Adopted February 16, 1988



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

Policy JFCE: ANTI-BULLYING/HARASSMENT OF STUDENTS

Status: ADOPTED

Original Adopted Date: 03/13/2012 | Last Revised Date: 02/13/2023 | Last Reviewed Date: 02/13/2023

Bullying and harassment of students are not tolerated by the Meade School District. The school district is committed to providing all students with a safe and civil school environment in which all members of the school community are treated with dignity and respect. Therefore, the school district prohibits harassment or bullying.

Bullying and harassment are repetitive, intentional, harmful behaviors initiated by one or more students and directed toward another student or students which create a hostile school environment including, but not limited to, the following:

- Physical – harmful action or threat of harmful action against another person;
- Verbal, Written or Electronic – threatening, unkind, abusive or hurtful communication to a person or about a person;
- Emotional – taunting or other conduct intended to upset, exclude, or embarrass a person;
- Sexual – conduct or communication based on actual or perceived trait or characteristic of a person because of gender and/or initiation of unwarranted or unwelcome sexual advances, or
- Racial – rejection, exclusion, isolation, or embarrassment of a person because of ethnicity.

This policy applies while students are on school property; while in school-owned or school-operated vehicles; while attending or engaged in school-sponsored activities, or while using school equipment.

If, after an investigation, a student is found to be in violation of this policy, the student shall be disciplined by appropriate measures up to, and including, suspension and expulsion.

Retaliation against a person because the person has filed a bullying or harassment complaint or assisted or participated in a harassment investigation or proceeding is prohibited. An individual who knowingly files a false harassment complaint and a person who gives false statements in an investigation shall be subject to discipline by appropriate measures, as shall a person who is found to have retaliated against another in violation of this policy. A student found to have retaliated or filed a false complaint in violation of this policy shall be subject to measures up to, and including, suspension and expulsion.

The building principal, school counselor or principal's designee will be responsible for investigating all complaints by students alleging bullying or harassment. All documentation associated with a complaint shall be maintained by the building principal.

BULLYING/HARASSMENT INVESTIGATION PROCEDURES

Students who feel that they have been bullied or harassed should:

- Communicate to the perpetrator that the individual expects the behavior to stop, if the individual is comfortable doing so. If the individual wants assistance communicating with the perpetrator, the individual should ask a teacher, counselor, principal, or other adult in charge to help.
- If the bullying or harassment does not stop, or the individual does not feel comfortable confronting the perpetrator, the individual should:
 - tell a teacher, counselor, principal or other adult in charge; and
 - write down exactly what happened, keep a copy and give another copy to the teacher, counselor or principal including:
 - what, when and where it happened;
 - who was involved;
 - exactly what was said or what the perpetrator did;
 - witnesses to the bullying or harassment;
 - what the student said or did, either at the time or later;
 - how the student felt; and
 - how the perpetrator responded.
- The incident needs to be reported to the building principal as soon as possible.

COMPLAINT PROCEDURE

An individual who believes that he/she has been harassed or bullied may report in one of two ways, will notify the principal, school counselor, or principal-designee in person OR refer to [Safe2Say South Dakota](#) website and submit a tip anonymously. The investigator may request that the individual complete the Harassment/Bullying Formal Complaint form and turn over evidence of the incident, including, but not limited to, letters, tapes, or pictures. Information received during the investigation is kept confidential to the extent possible.

The principal or the alternate investigator, with permission from the principal, has the authority to initiate an investigation in the absence of a written complaint.

INVESTIGATION PROCEDURE

The investigator will reasonably and promptly commence the investigation upon receipt of the complaint. The length of the investigation is governed by the facts and complexity of each individual case but should be completed within 30 calendar days of the complaint. The superintendent may approve an extension in special circumstances. The investigator will interview the complainant and the alleged perpetrator. The alleged perpetrator may file a written statement in response to the complaint. The investigator may also interview witnesses as deemed appropriate.

When a formal complaint has been filed, and upon completion of the investigation, the investigator will make written findings and conclusions.

RESOLUTION OF THE COMPLAINT

Following the completion of his/her own investigation or upon receipt of an alternate investigator's report, the principal may investigate further, if deemed necessary, and make a determination of any appropriate additional steps which may include discipline.

The principal will file a written report documenting any disciplinary action taken or any other action taken in response to the complaint. The remedial actions taken by the principal, including disciplinary action where appropriate, should be designed to prevent further bullying or harassment. The principal, or designee, will monitor the effectiveness of the remedial actions taken by contacting the complainant during the month following the investigation resolution. These contacts should be included in the documentation. If further remedial actions are necessary, the case shall remain

open with ongoing monitoring and documentation. The complainant, the alleged perpetrator and the investigator will receive notice as to the conclusion of the investigation. The principal will maintain a log of all complaints, findings, and actions taken, and will maintain all documentation related to a complaint investigation during the duration of the perpetrator's school years.

POINTS TO REMEMBER IN THE INVESTIGATION

- Evidence uncovered in the investigation is confidential.
- Complaints must be taken seriously and promptly investigated.
- No retaliation will be taken against complainant/individuals involved in the investigation process.
- Retaliators will be disciplined up to and including suspension and expulsion.

ANTI-HARASSMENT/BULLYING FORMAL COMPLAINT FORM

Name of complainant: _____

Date of complaint: _____

Name of alleged harasser or bully: _____

Date and place of incident or incidents: _____

Description of misconduct: _____

Name of witnesses (if any) : _____

Evidence of harassment or bullying, i.e., letters, photos, etc. (attach evidence if possible):

Any other information:

I agree that all of the information on this form is accurate and true to the best of my knowledge.

Signature: _____

Date: _____

ANTI-HARASSMENT/BULLYING WITNESS STATEMENT FORM

Name of witness: _____

Position of witness: _____

Date of testimony, interview:

Description of incident witnessed:

Any other information: _____

I agree that all of the information on this form is accurate and true to the best of my knowledge.

Signature: _____

Date: _____

2023-2024 School Calendar

Draft 1 - Feb. 1, 2022

August 2023						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					X	2
3	X	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	X	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	X	28
29	30	31				

November 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	X	18
19	20	21	X	X	X	25
26	27	28	29	30		

December 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	X	16
17	18	19	20	21	X	23
24	X	X	X	X	X	30
31						

January 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	X	X	3	4	5	6
7	8	9	10	11	12	13
14	X	16	17	18	19	20
21	22	23	24	25	X	27
28	29	30	31			

February 2024						
Su	Mo	Tu	We	Th	Fr	Sa
				1	X	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	X	20	21	22	23	24
25	26	27	28	29		

March 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					X	2
3	4	5	6	X	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	X	30
31						

April 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	X	2	3	4	5	6
7	8	9	10	11	X	13
14	15	16	17	18	19	20
21	22	23	24	25	X	27
28	29	30				

May 2024						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	X	4
5	6	7	8	9	10	11
12	13	14	15	16	X	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Open House Schedule		
Sturgis Williams Middle School	Tuesday	3:00 - 5:00 (August 22)
Stagebarn Middle School	Tuesday	3:00 - 5:00 (August 22)
Sturgis Brown High School	Wednesday	5:00 - 7:00 (August 23)
Rural	Thursday	9:30 - 11:30 (August 24)
Sturgis Elementary	Thursday	2:00 - 4:00 (August 24)
Whitewood Elementary	Thursday	2:00 - 4:00 (August 24)
Piedmont Valley Elementary	Thursday	2:30 - 4:00 (August 24)
In-service (No students)	Mon, Tue, Wed, Th	Aug. 21, 22, 23, 24 2023
First Day of School	Monday	August 28, 2023
Labor Day Weekend (No School)	Fri & Mon	September 1 & 4, 2023
Parent-Teacher Conference		Starting October 2, 2023
High School	TBD	on the 6th week of school
Middle School	TBD	
Elem., Rural & Whitewood	TBD	
In-service (No students)	Friday	October 6, 2023
Native American Day (No School)	Monday	October 9, 2023
Thanksgiving (No School)	Wed - Fri	November 22 - 24, 2023
In-service (No students)	Friday	December 8, 2023
Christmas Vacation (No School)	Fri - Tue	Dec. 22, 2023 - Jan. 2, 2024
MLK Day (No School)	Monday	January 15, 2024
Parent-Teacher Conference		Starting February 12, 2024
High School	TBD	on the 5th week of school
Middle School	TBD	
Elem., Rural & Whitewood	TBD	
In-service (No students)	Friday	February 16, 2024
President's Day (No School)	Monday	February 19, 2024
Spring Break (No School)	Thur - Friday	March 7 & 8, 2024
Easter Break (No School)	Fri & Mon	March 29, & April 1, 2024
Graduation	Sunday	May 19, 2024
Last Day of School	Wednesday	May 22, 2024

- First or Last day of school
- No School
- In-Service
- Parent-Teacher Conferences schedule TBD.

Any snow days will be made up by adding additional days at the end of the school calendar. Furthermore, February 19, March 8, and March 28 could also be used at the discretion of the Meade School Board with recommendations from the Superintendent.

	Student days	In-service days	PT Conference	Work Days
August	4	3		
September	17			1
October	18	1	1	1
November	17			1
December	12			1
January	19	1		1
February	17		1	1
March	15	1		1
April	18	1		1
May	13			2
	150	7	2	10

Quarter End Dates

Date	1st	2nd	3rd	4th
October 27, 2023				41 days
January 12, 2024				43 days
March 15, 2024				41 days
May 22, 2024				45 days

Trimester End Dates

Date	1st	2nd	3rd
November 21, 2023			58 days
February 23, 2024			53 days
May 22, 2024			58 days

2024-2025 School Calendar A

August 2024						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2024						
Su	Mo	Tu	We	Th	Fr	Sa
1	X	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2024						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	X	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	X	X	X	30

December 2024						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	X	X	X	X	X	28
29	X	X				

January 2025						
Su	Mo	Tu	We	Th	Fr	Sa
			X	X	X	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2025						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	X	18	19	20	21	22
23	24	25	26	27	28	

March 2025						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2025						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	X	X	X	X	X	19
20	21	22	23	24	25	26
27	28	29	30			

May 2025						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Open House Schedule		
Sturgis Williams Middle School	Tuesday	3:00 - 5:00 (August 20)
Stagebarn Middle School	Tuesday	3:00 - 5:00 (August 20)
Sturgis Brown High School	Tuesday	5:00 - 7:00 (August 20)
Rural	Thursday	1:00 - 3:00 (August 22)
Sturgis Elementary	Thursday	2:00 - 4:00 (August 22)
Whitewood Elementary	Thursday	2:00 - 4:00 (August 22)
Piedmont Valley Elementary	Thursday	2:30 - 4:00 (August 22)
In-service (No students)	Mon., Tue, Wed, T	Aug 19, 20, 21, 22 2024
First Day of School	Monday	August 26, 2024
Labor Day (No School)	Monday	September 2, 2024
Parent-Teacher Conference		
High School	Mon & Thurs	Sept 30 & Oct 3, 2024
Middle School	Tue & Thurs	Oct 1 & 3, 2024
Elem., Rural & Whitewood	Mon & Thurs	Sept 30 & Oct 3, 2024
In-service (No students)	Friday	October 4, 2024
Native American Day (No School)	Monday	October 7, 2024
Thanksgiving (No School)	Wed - Fri	Nov 27 - 29, 2024
In-service (No students)	Friday	December 6, 2024
Christmas Vacation (No School)	Monday-Monday	December 23 - Jan 3, 2025
In-service (No students) MLK Day	Monday	January 20, 2025
In-service (No students)	Friday	February 14, 2025
President's Day (No School)	Monday	February 17, 2025
Parent-Teacher Conference		
High School	Tues & Thurs	February 18 & 20, 2025
Middle School	Tue & Thurs	February 25 & 27, 2025
Elem., Rural & Whitewood	Tue & Thurs	February 25 & 26, 2025
In-service (No students)	Friday	March 7, 2025
Spring Break (No School)	Monday-Monday	April 14 - 25, 2025
Graduation	Sunday	May 18, 2025
Last Day of School	Thursday	May 22, 2025

- First or Last day of school
- No School
- In-Service
- Parent-Teacher Conferences are 4:00 to 7:00 PM each day.

	Student days	In-service days	PT Conference
August	5	4	
September	20		1
October	21	1	1
November	18		
December	14	1	
January	19	1	
February	18	1	1
March	20	1	
April	17		
May	16		
Total	168	9	3

**Any snow days will be made up by adding additional days at the end of the school calendar. Furthermore, February 17 has been used at the discretion of the Meade School Board with recommendations from the Superintendent.

Quarter End Dates

October 25, 2024	1st	42 days
January 10, 2025	2nd	41 days
March 12, 2025	3rd	39 days
May 21, 2025	4th	37 days

Trimester End Dates

November 8, 2024	1st	52 days
February 13, 2025	2nd	54 days
May 22, 2025	3rd	53 days

2024-2025 School Calendar B

August 2024						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2024						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2024						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December 2024						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January 2025						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2025						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March 2025						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2025						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May 2025						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Open House Schedule		
Sturgis Williams Middle School	Tuesday	3:00 - 5:00 (August 20)
Stagebarn Middle School	Tuesday	3:00 - 5:00 (August 20)
Sturgis Brown High School	Tuesday	5:00 - 7:00 (August 20)
Rural	Thursday	1:00 - 3:00 (August 22)
Sturgis Elementary	Thursday	2:00 - 4:00 (August 22)
Whitewood Elementary	Thursday	2:00 - 4:00 (August 22)
Piedmont Valley Elementary	Thursday	2:30 - 4:00 (August 22)
In-service (No students)	Tue, Wed, Thurs	August 20 - 22, 2024
First Day of School	Monday	August 26, 2024
Labor Day (No School)	Monday	September 2, 2024
Parent-Teacher Conference		
High School	Mon & Thurs	Sept 30 & Oct 3, 2024
Middle School	Tue & Thurs	October 1 & 3, 2024
Elem., Rural & Whitewood	Mon & Thurs	Sept 30 & Oct 3, 2024
In-service (No students)	Friday	October 4, 2024
Native American Day (No School)	Monday	October 7, 2024
Thanksgiving (No School)	Wed, Thurs, Fri	November 27 - 29, 2024
In-service (No students)	Friday	December 6, 2024
Christmas Vacation (No School)	Mon - Fri	Dec 23, 2024 - Jan 3, 2025
In-service (No students) MLK Day	Monday	January 20, 2025
Parent-Teacher Conference		
High School	Mon & Thurs	February 10 & 13, 2025
Middle School	Tue & Thurs	February 11 & 13, 2025
Elem., Rural & Whitewood	Mon & Thurs	February 10 & 13, 2025
In-service (No students)	Friday	February 14, 2025
President's Day (No School)	Monday	February 17, 2025
In-service (No students)	Thursday	March 20, 2025
Spring Break (No School)	Friday	March 21, 2025
Easter Break (No School)	Fri & Mon	April 18 & 21, 2025
Graduation	Sunday	May 18, 2025
Last Day of School	Wednesday	May 21, 2025

- First or Last day of school
- X No School
- In-Service
- Parent-Teacher Conferences are 4:00 to 7:00 PM each day.

	Student days	In-service days	PT Conference
August	5	3	
September	20		1
October	21	1	1
November	18		
December	14	1	
January	19	1	
February	18	1	1
March	19	1	
April	20	0	
May	15		
Total	169	8	3

Any snow days will be made up by adding additional days at the end of the school calendar. Furthermore, **February 20, March 16 and April 10 have been used at the discretion of the Meade School Board with recommendations from the Superintendent.

Quarter End Dates

October 25, 2024	1st	42 days
January 10, 2025	2nd	41 days
March 19, 2025	3rd	45 days
May 22, 2025	4th	41 days

Trimester End Dates

November 15, 2024	1st	57 days
February 26, 2025	2nd	56 days
May 22, 2025	3rd	56 days



Meade School District 46-1
STURGIS BROWN HIGH SCHOOL

ACTIVITIES OFFICE
Mike Schultz, Activities Director Holly Kopplin, Admin. Assistant

12930 E. Hwy. 34
Sturgis, SD 57785-6400
(605) 347-2686
605-347-4487
Fax (605) 347-0225

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

Activities Report – February 13th, 2023

Winter Activities for the Month of January went smoothly. There weren't any major issues with travel, weather, or hosting of activities. We did choose to not travel to Casper, WY due to a winter weather advisory in that area that would have allowed our debate team to get to Casper, but would have delayed their trip home by an extra day. Many of our athletes and performers continue to excel and receive recognition for their efforts.

Fine Arts

Speech and Debate has had a successful run placing high in Gillette, Sioux Falls Lincoln, and Sioux Falls Jefferson. The Jefferson tournament was a replacement for the lost tournament in Casper. State Debate will be held in Mitchell on March 3rd & 4th.

Chorus hosted their Christmas Concert on January 9th, 2023 after losing their original date to weather. The concert was very well done and the students continue to improve as the year goes on.

One Act Play competed at the State One Act Festival at Sioux Falls O'Gorman on February 2nd – 4th. Their show used many different elements in order to garner more points in competition. This brings in a new element of technical scoring into the competition (lighting and sound) which in turn brings more opportunities for students to perform other than on the stage.

Band qualified Madisen Crowe (Clarinet) for All-State Band which will be held on March 24th & 25th in Sioux Falls. Group contests will be held in Rapid City on February 15th.

Sturgis Williams and Stagebarn Middle schools hosted their Winter Concerts on January 30th and February 6th respectively. Both were well received. Choir Solo Ensemble Contest for the middle schools will be held on February 27th, 2023.

Middle school drama performance will be held on February 16th and 17th at the Sturgis Community Center.

Athletics

Wrestling finished up their dual season with Belle Fourche and Spearfish (Senior Night) last Thursday and Friday, February 9th & 10th. They are in the top 4 teams and will qualify for the state dual tournament, but await their seeding. Regional Individual Tournament for boys will be held on Saturday, February 18th, 2023. All three girls wrestlers are ranked in the top 10 as individuals and should qualify for the state girls wrestling tournament held in conjunction with the boys tournament in Rapid City February 23rd through the 25th.

Boys and girls basketball continues their season with their last home game scheduled for February 21st against Douglas. This will be senior night and will await the SoDak 16 seeding for the post season. Teams need to be in the top 16 in order to participate.



Meade School District 46-1
STURGIS BROWN HIGH SCHOOL

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Middle School Boys basketball teams at Stagebarn and Sturgis Williams have been playing games since January 17th. Their seasons conclude on March 3rd and 4th at the Cartwright Tournament in Lead Deadwood. Prior to that, the teams will be holding a joint scrimmage on Tuesday, February 28th with the 7th grade at Stagebarn Middle School and the 8th grade at Sturgis Williams. The objective being to have our middle school athletes bond as they will be playing together as future Scoopers. We have done this with Football, Volleyball, and Girls Basketball this past year and coaches have said they have been very productive sessions.

**MEADE SCHOOL DISTRICT 46-1
BUILDINGS & GROUNDS DEPARTMENT**

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



February 13, 2023

School Board Meeting

Todd Battles

SUPERVISOR OF BUILDINGS & GROUNDS
12940 E. HIGHWAY 34
STURGIS, SD 57785
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E-mail: todd.battles@k12.sd.us

The Buildings and Grounds Department is in the process of exchanging fire extinguishers to updated ones. We have had both the boiler inspectors in our facilities making sure we are compliant. We are in the process of taking the recommendations from them and creating an action plan for the upcoming months. Along with that emergency lights and fire suppression and annunciation panels are tested.

The snow and cold always seem to dictate a lot of the department's day to day duties. It has been a relatively average year and the crew is working hard to change routes and personnel to better serve the district in snow removal. Repairs of the heating systems have been slower this year also.

The department is working hard to get information gathered for the upcoming Capital Outlay projects the make the process as smooth as possible.

We are starting to wind down on the winter sports season and we have hired two part time custodians at the high school. The B&G crew will soon be focusing their attention to the track.

We are in the process of advertising for the High School cafeteria project and hope to have good news on bids February 14.

RE: Meade 46-1 School Board Report

From: Beth Johnson, Curriculum, Technology, and Assessment Director

Subject: February 2023 Board Report

Curriculum & Instruction:

There have been a handful of revisions to the proposed State Social Studies Standards in order to address comments and concerns from the last hearing. These changes will be discussed at the next hearing which will occur on Friday, February 10th. Meade will have a handful of stakeholders present to listen to the speakers, connect with others, and speak, if they wish, on the most recent changes.

A group of diverse teachers have been selected to attend a workshop March 3 in Rapid City for Kagan Cooperative Learning Strategies. Kagan Cooperative Learning Structures is a program in which the instructional methods are broken down into the cooperative skills to which teachers wish to expose students (e.g. team building, communication skills, thinking skills, etc.). These instructional methods serve as the vehicle for the content, while also developing these crucial skills. The program is not content specific, so will work well for a variety of content areas and age groups. The purpose of sending this group is to determine whether or not the Meade School District would benefit from investing time and resources into this instructional program. The group will attend and then will weigh the pros and cons as well as discuss the possible impacts the universal program will have on our staff and students.

Assessment & Technology:

In the first week of February, Stagebarn Middle School piloted the state Interim tests in the hopes of getting actionable data. The sessions had minor technology hiccups, which provided the technology team with the opportunity to troubleshoot the secure testing browser in real time. Already, we have identified areas that we can improve to make testing run a little smoother. Results will be available almost immediately at the close of the session at which time, teachers will begin the work of evaluating the data they receive from the Interims and comparing it to the data we get from NWEA testing..

The testing window for the state assessments opens March 13, 2023. Teachers and Counselors will complete their testing training at the February 17th inservice.

Professional Development:

Back by popular demand, breakouts for the February teacher inservice. In last year’s end of the year survey, teachers expressed their appreciation for the inclusion of a handful of health and wellness sessions provided in the fall of 2021. However, some teachers also stated that it was difficult to prioritize health when it was placed alongside instructional methods and technology integration.

This year, the curriculum office is bringing teacher health and wellness to the forefront. The wellness sessions will not be competing with other aspects of teaching; instead, they will force teachers to focus on healthy activities for themselves. The sessions include local, physical health instructors, mindfulness instructors, as well as staff presenters sharing what keeps them healthy and balanced. There is something in this inservice for every type of adult learner. An added bonus is that teachers will have the opportunity to connect and engage with colleagues outside the walls of their classrooms and in ways that open the doors for increased collaboration.

Principal of Rural Schools

Sarah Scherer
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Cell: 605-484-0449
Sarah.scherer@k12.sd.us

Rural Schools

Central Meade County School, Elm Springs,
Atall, Opal, and Hereford.



To: Mr. Wormstadt
From: Sarah Scherer
Re: February, 2023 Board Report

Enrollment Numbers: At the current time

Atall: 9
Opal: 14
Hereford: 11
Elm Springs: 6
Central Meade County School: 57

Total Students in Rural: 97

Student of the Month: Teachers will choose a student of the month throughout the year based on the Character Traits for that month. **January- Fairness and Cooperation** Recognizing and respecting the opinions and practices of people different from ourselves. When conflict arises, learning to accept and forgive each other in order to promote equity and peace.

CMCS: Meredith Dennis, 4th Grade & Hereford: Trilon Elshere, 4th Grade

Other Items:

- **Winter NWEA Testing Jan 23rd-Feb10th :** Teachers are conducting the winter NWEA testing . The data collected will be used to drive instruction in the classroom and guide necessary interventions.
- **State Testing Preparation:** During in-service Beth Johnson will provide training for rural staff on state assessment preparation. Teachers will guide their students through the process of taking the assessments with the use of interims. Rural schools will begin testing the 1st of March.
- **Annual 8th Grade Field Trip to Pierre:** On Wednesday, February 8, 2023 the rural eighth grade students will be taking a field trip to Pierre. The students will visit the governor's residence as well as the South Dakota Capitol Building. This trip will give the students the opportunity to observe our state legislature in action.
- **Parent Teacher Conferences:** scheduled for February 21st and 23rd.
- **Med Aid:** CMCS has a new certified med aide, Brooke Enright. The med aide will be able to administer oral medications and assist with health concerns at the school.
- **Central Meade County Traveling Basketball Team** will continue to have games scheduled through February 16th. The team is now proudly sporting new uniforms that unify the rural schools.



Rhonda Ramsdell, Director * 605-347-3601 * Rhonda.ramsdell@k12.sd.us

Date: February 7, 2023

To: Mr. Wayne Wormstadt and School Board Members

Subject: School Board Report

In January, I was privileged to attend the School Nutrition Industry Conference in San Diego, courtesy of the School Nutrition Association of SD. A big topic of discussion was the supply chain. There was a lot of talk around local purchasing to help alleviate supply chain interruptions.

We are working on procurement for next school year, and our plan is to purchase all of our ground beef locally, along with beef and pork roasts. We will receive Supply Chain Assistance funds in the amount of almost \$72,000 which can be used for local, minimally processed items such as these. These can be purchased on an as-needed basis using a simple small purchase procurement method.

Another of our goals is to increase our scratch and speed-scratch menu offerings. Currently, 33% of our lunch menu items are made in-house.

Respectfully submitted,

Rhonda Ramsdell

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. Wayne Wormstadt

From: Ethan Dschaak

Re: Board Report

Date: 2.14.2023

Parent / Teacher Conferences:

Parent / Teacher Conferences are quickly approaching. We will conduct our conferences on Feb. 21 & 23. This is a great opportunity for parents to interact with their children’s teachers and determine the degree of success as well as the challenges that their son or daughter currently face academically.

In-Service:

During in-service Patti Marso (3rd Grade Teacher) helped the staff with the process of spring state assessment preparation. Each year, leading up to the testing window, teachers will take their students through the process of taking the assessment. This is a necessary process as certain technology skills must be addressed in order for our third and fourth graders to successfully navigate the test.

We also discussed a potential book study for the 2023-2024 school year. We will be studying “Culturize” during this time. This is an excellent read from Jimmy Casas.

101st Day of School:

On Thursday, Feb 16th we will celebrate the 101st Day of School! We will do a number of fun activities that all the students will enjoy. I always look forward to this day!

Students of the Month:

During the month of January students are selected for Student of the Month based on Respect.

Second

Kaisa Davis.
PJ Rosa.
Sergey Goodall
Ashlyn Turnquist
Will Bestgen.
Riley Jacobsen
Cruz Sudbeck.
Ruby Skinner.
Gretchen Erickson
Carter Mathew

Third

Braedynn Dimond
Rylie Boggs.
Sofia Robertson
Cassius Kuyper
Zoey Larson.
Sam Pitsor.
Anna Jimenez
Makenzie Wilson
Izabella Fontenot
Oakley Tines

Fourth

Levi Barry
Parker Lehi
Rylee Dolney
Adley Barnes
Jaxon Kienzle
Alivia Leidholt
Esperanza Escobar
Caison Shull
Lars Rehberg



Meade School District 46-1
STURGIS BROWN HIGH SCHOOL

Pete Wilson, Principal Joe Williams, Asst. Principal
Mike Schultz, Activities Director Coleen Keffeler, Asst. Principal

12930 E. Hwy. 34
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Toll-Free 888-568-3514
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“To Build Knowledge and Skills for Success Today and Tomorrow”

School Board Meeting

February 13, 2023

What’s happening:

Honor Roll numbers:

Merit Honor Roll (3.0 - 3.49)

9th: 34 (12%)

10th: 45 (19%)

11th: 32 (17%)

12th: 22 (16%)

High Honor Roll (3.5 - 4.0)

9th: 91 (34%)

10th: 83 (35%)

11th: 70 (37%)

12th: 57 (41%)

Our Youth Internship class is sending 62 students to different businesses throughout the area to gain experience in various career fields and find their interests.

The 15th Annual SBHS Career Fair will be held on Wednesday, February 15, 2023 from 8:00 am to Noon in the West Gym. In addition to students from SBHS, Douglas, Lead/Deadwood, Newell, and Wall High Schools will be in attendance. On Monday, February 6, 107 businesses, military branches, and post-secondary programs RSVP’ed to attend.

The Speech and Debate team continues to win events. Daniel Voight and Riley Carlson closed out Junior Varsity LD debate as co-champions at Sioux Falls Jefferson. Along with Lilly Heisinger, Revan Wilde, Abby Johnson, and Bono Buchtel making it to the quarter finals in Sturgis Public Forum. They are currently preparing for the state tournament on March 3 & 4 in Mitchell.

State One-Act was February 2-4 in Sioux Falls. Our students performed ‘Rough Gallery’ at the state event and had three performances at the Community Center. The results were outstanding, and congratulations to Shawntera Kennedy and crew. We earned a Superior Technical Theater award for costume design - Brooke Holly; Superior Actor Awards - Brooke Holly, Cyrus Lyons, Kandice Thomas, and Haylie Swenby.

The following students were nominated for the U.S. Presidential Scholars Program: Beck Bruch, Owen Cass, Charlie Johnson. The program recognizes distinguished graduating high school seniors and is one of the nation’s highest honors for high school students.

The following students have signed letters of intent. Owen Koontz - Mount Marty (Track and Cross Country), Reese Jacobs - Chadron State (Football), Gunner Rohloff - SDSM&T (Football)

January Students/Staff of the Month include 9th Grade, Hunter Johnson; 10th Grade, Josie Reedy; 11th Grade, Christina Bartlett; 12th Grade, Angelina Hobbs; Staff, Walter Bataille.

STURGIS ELEMENTARY

1121 Ball Park Road
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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: February 2023 Board Report

February: It is easy for elementary educators to feel bogged down during this month. February is a very busy month for our educators with the completion of second trimester report cards, parent/teacher conference,s and multiple holidays/celebrations (Ground Hogs Day, Valentine’s Day, 100th day of school, President’s Day).

PTA Book Fair: PTA will be holding a Scholastic Book Fair during the week of parent/teacher conferences in the library.

P/T Conferences: Conferences will occur 21st and 23rd. Parents will have the option of in person or phone conferences.

Schoolwide Reading Challenge: “The Reading Round Up” will be March 1st- March 8. The front lobby will be decorated in Western theme and students will partake in a culminating assembly. Verdict is still out on finding a mechanical bull for Mrs. Jutting and Mrs. Ligtenberg to ride!

Monthly House Meeting: We will meet on February 24. This month’s lesson will focus on citizenship. We will be covering the following Sturgis Elementary Essential: Surprise others by performing random acts of kindness.

Scholars of the Month: *(Students selected based on “Character Count” traits the student is exhibiting)*

Kindergarten

Carbrey Fitzpatrick
Riley Wingen
Charlotte Abernathy
Arlan Wood
Olivia Williams

First Grade

Brooklyn Christenson
Conway Huff
Wesson Kidd
Evelyn Newman
Joseph Feige

Second Grade

Kyle White
Beck Teppo
Trevor Proefrock
Winston Bush
Kiana Doud
Maxwell Herrman

Third Grade

Caradyn Boyum
Carter Bestgen
Oaklyn DeJean
Triston Anderson
Maddox Eckhart

Fourth Grade

Spencer Proefrock
Christian Rath
Kodi Pierson
Ayla Maguire
Gretchen Gutknecht



To: School Board Members
From: Chrissy Peterson
Re: February 2023 Board Report

Special Services is gearing up for our annual campaign that will be implemented in the school buildings March 1. It is time we SPREAD THE WORD>> INCLUSION. Soon, you will see posters, bookmarks, announcements, and banner pledges in our buildings with the message of SPREAD THE WORD >>INCLUSION. The theme this year is: *A simple Hello could lead to a MILLION THINGS!*

The South Dakota School for the Deaf Hearing Mobile Lab will be set up at Sturgis Elementary and Sturgis Williams Middle school March 21st. and 22nd, Whitewood Elementary March 23rd, Piedmont Valley Elementary and Stagebarn Middle School April 4th and 5th. All Kindergarten, 3rd and 5th graders are screened. In addition, a free hearing screening and diagnosis is offered to students in the Meade School District, with identified hearing problems. The School for the Deaf Hearing Mobile lab has two licensed audiologists, who perform free diagnostic audiological exams. In an effort to expand audiology services and educational outreach to all children with hearing loss across South Dakota, the mobile hearing lab was developed to travel to school districts throughout the state.

As an appointed member of the Delegate Assembly for the SD Council of Administrators in Special Education, I participated in the assembly on January 31st in Pierre.



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: February Board Report
Date: 2/6/2023

Tammy Neilan has done an amazing job in her first year as the new STEM instructor. She won a grant from Samsung Solve for Tomorrow and won multiple 3-D printers to go along with the other amazing things in the STEM lab. During her Flex STEM class, students are building a 5' Ferris Wheel and come in every minute they can to build it. It is refreshing to see the students in STEM lab and the excitement they have.

Other Recognitions:

- Prior to Christmas Break the Sturgis Williams Middle School Student Council raised almost a \$1000 for the Angel Tree to purchase gifts for students in need.
- Jackie Dale, Nancy Worth and Natalie Huber won 1st place in the Patriots Pen Essay through the VFW. Zach Uselman won 2nd place.
- TAG students in the 5th and 6th grade won the Noetic math contest again this year. 5th grade competed against 5,600 participants and Mason Maag, Lily Meunier, and Lucas Snyder were in the top 10%! 6th grade competed against 3651 students and Miriam Kruse and Sam Tish were in the top 10%! Way to go!

Activities:

7th and 8th grade boys' basketball are off to a great start. The boys are working hard and having a lot of fun. We are pleased to announce that for the first time in a long while, cheerleaders have been cheering on the sidelines during home middle school basketball games. It has been great to see and has defiantly added to the atmosphere at the games. We have many students competing in the state middle wrestling championships this weekend in Pierre and wish them the best of luck!

Student of the Month

5th Grade
Kwynnlee Meland and Kiendeirak Ontiveroas

6th Grade
Abigail Wetz and Landan Crosby

7th Grade
Avery Anderson and Gavin Buck

8th Grade
Pearl Meyer and Eddie Mendez

Whitewood Elementary

To Build Knowledge and Skills for Today and Tomorrow



Wranglers of the Month:

K: Ayva Gross

1: Magdelan Hlucny

2: Brantley Bauman

3: Daxton Sargent

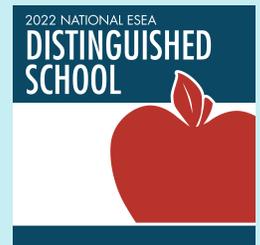
4: Levi Shulaw

5: Remington Heidrich

News and Updates

Schedule and Overview

Miss Trohkimoinen, Mrs. Whitted, and Mr. Porterfield traveled to Indianapolis for the National ESEA Conference. As a distinguished school, the Whitewood Elementary staff attended special events hosted by the Department of Education at the NCAA Hall of Champions. In particular, staff members attended workshops on early-childhood literacy, restorative justice



Brittan Porterfield

brittan.porterfield@k12.sd.us (605) 269-2264

1

STAFF IN-SERVICE

ESEA Conference: Jan 31-Feb. 4

Feb. 17

2

AFTER-SCHOOL EVENTS

Yoga Club, every Monday

3

BOOK STUDY

Staff completed their book study of *Live Your Excellence*.

practices, innovative phonics instruction. and mental-health services.

Sixteen K-2 students participated in basketball club as part of ABC’s after-school program. At this camp, students were introduced to shooting and dribbling fundamentals. At the end of the month, the K-2 camp will conclude and a 3-5 group will begin.

Special Events

Visits and Reviews

Miss Trohkimoinen and Mrs. Zacher are welcoming residents from Sturgis’ Aspen Grove Assisted Living into their classrooms. Residents will tell stories of the hardships growing up during the 1930s. Thank you to Mr. Don Balyeat for helping coordinate this event.

On January 27th, our ABC after-school program was reviewed by the Department of Education, as part of the 21st Century Community Learning Centers grants requirement. At this time, we are reapplying for the grant and are hopeful we will receive funding to continue the program.

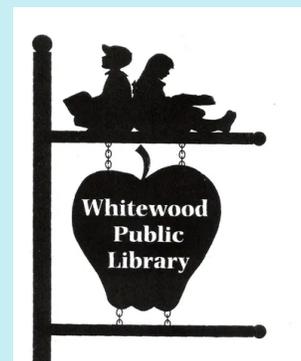


“You are good at your craft because you have passion and feeling.” - Quote from Kurt Russell, the 2022 National Teacher of the Year - discussing Distinguished Schools.

On a similar note, Whitewood Elementary underwent a review of our Title I services. At Whitewood, Title I funds full-time kindergarten, our PreK program, and a full-time interventionist. The PTO serves as the parent-advisory committee for our Title funds.

SPECIAL RECOGNITION

Rea Weyrich is the Whitewood Public Library Director, and at the end of the month, she will retire from this position. The staff, students, and community of Whitewood would like to thank her for years of service. Every year, Rea developed projects that emphasized local history. Her enthusiasm and creativity provided our students rich experiences when learning these topics. What is more, the public library was always a safe haven for the children of Whitewood. Mrs. Weyrich made the library an area where they could find a book to read, a snack to eat, and a place to be safe. We’re so appreciative of her work with our children, a sentiment all of Whitewood shares.



To: Mr. Wormstadt
From: David Olson
Subject: February Board Report
Date: 2/7/23

FLL State

Two groups of students from SMS competed in the First Lego League competition on January 28th at the School of Mines. In addition to winning the “Robot Design Award,” the Stampede team also tied for 4th place in Robot Games! The Stallion team took 6th place in Robot Games and will go on to FLL Championship in Sioux Falls on March 4 at Augustana University. What a great season! Nice work Stallions!

VFW Teacher Award

Grace Steinley, 8th grade science teacher at SMS, was awarded the VFW National Citizenship Education Teacher Award for 2022-2023 school year. She was recognized at the capital in Pierre and gave a speech to a group of veterans on Monday, February 6, 2023. Congratulations on a well-deserved honor!

Testing

The entire school completed the interim SD Assessments on Feb. 6 - 7. The tech team was on standby, as we had a few minor kinks to work out. All in all, teachers were excited to have data to help guide instruction for before we test in April.

Humanity Launch

We were grateful to have had members from the Humanity Launch here to visit with our students on February 8. The central message revolved around the need for self-worth within every individual, the importance of equality and respect, and the celebration of human diversity.

Parent Teacher Conferences

After conducting a PT Conference survey this fall, we will return to a traditional two nights of in person parent teacher conferences on February 21 and 23 from 3:30 – 6:30. Tuesday's (2/21/23) conferences will be open format in the gym, as done in the past. Thursday's (2/23/23) conferences will be scheduled in 5-minute intervals, taking place in the teachers' room. Families will be responsible for scheduling the conferences they would like to have using Signup Genius, an online scheduling tool. Encore teachers will be available to talk on Thursday without scheduling a meeting.

Students of the Month (December/January)

5th Grade

Grit: Zayden Slade / Emersynn Connor
Curiosity: Hannah Huck / Brayden Moeller
Responsibility: Brooklyn Burgner / Lyla McCoy
Kindness: Ruby Reed / Peyton Shipley
Compassion: MaKenna Olauson (Dec.)
Respect: Austin Nemec (Jan.)

6th Grade

Grit: Shane Millim / Lane Holzer
Curiosity: Chase Green / Kenleigh Johnson
Responsibility: Kinlee Bryant / Alexa Hall
Kindness: Adelynn Whitman / Isaac Hoelsing
Compassion: Nolan Oliver (Dec.)
Respect: Tyra Williamson (Jan.)

7th Grade

Grit: Jaxson Tines / Summer Lere
Curiosity: Ceci Cowan / Payton Barry
Responsibility: Clara Kruger / Khloe Kerner
Kindness: Ashlyn Larson / Cole Seidl
Compassion: Hailey Rowley (Dec.)
Respect: Anmiteal Johnson (Jan.)

8th Grade

Grit: Austin Zastoupil / Ian Felos
Curiosity: Maddux Kraft / Jackson Gaeta
Scooper: Owen Volk / Brynlee Baker
Stallion: Vern Halter / Amatiel Tibbitts
Compassion: Grace Lein / Karley Heideman (Dec.)
Respect: Ayla Swanson (Jan.)

