



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

AGENDA for December 11, 2023

6:00 PM Regular Board Meeting (Executive Session to follow)

Board Room, Williams Administration Building

Zoom Link: <https://sdk12.zoom.us/j/93035372539>

4:00 PM Legislative Round Table Discussion - SWMS Library

5:00 PM Dinner - SWMS Library

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1. Call meeting to order/roll call
 2. Pledge of Allegiance
 3. Agenda
 4. Consent Agenda
 - 4.a. Regular Meeting on Monday, November 13, 2023 and Special School Board Meeting on Thursday, November 16, 2023.
 - 4.b. Personnel
 - 4.c. Claims for Payment
 - 4.d. Open Enrollment, In District Transfer and/or Transfer of Athletic Eligibility
 - 4.e. Activity Assignments & Activity Volunteers
 - 4.f. Volunteers
 - 4.g. Surplus Items
 5. Conflict of Interest Waivers
 - 5.a. Approve Chrissy Peterson Conflict of Interest Waiver
 6. Open Forum
 - 6.a. Mom's for Liberty
 7. Recognitions
 - 7.a. Character Education Word of the Month
 - 7.b. BIG Idea Ag Innovation Award
 - 7.c. State Oral Interp Results
 - 7.d. Region VII Principal and Assistant Principal of the Year
 8. Presentation
 - 8.a. Bear Butte Creek Historical Preservation Project
 - 8.b. Annual Audit Exit Report
 - 8.c. Preliminary FY25 Capital Outlay Budget
 - 8.d. Activities Fall Report
 9. Action Items
 - 9.a. Financial Reports
 - 9.b. SBHS Parking Lot Improvements
 - 9.c. SBHS CTE Addition
 - 9.d. SBHS East Gym Renovation
 - 9.e. SBHS East Campus Grazing Lease Extension
 - 9.f. SWMS - North Boiler Project

- 9.g. Set the Date and Time for the 2024 School Board Election
- 9.h. Schedule Special Board Meeting
- 9.i. SBHS Trimester Schedule Change
- 9.j. Approve Annual Report
- 9.k. Contingency Transfer
- 10. Discussion Items
 - 10.a. ASBSD Legislative Review
 - 10.b. Revised Back to School Plan
 - 10.c. Christmas Break
- 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 Executive or closed meetings--Purposes--
Authorization--Violation as misdemeanor. Executive or closed meetings may be held for
the sole purposes of : View SDCL 1-25-2 for all reasons for executive session.
 - 13.a. School board members will enter into executive session to discuss Personnel
(SDCL-1-25-2.1). Superintendent Evaluation.
- 14. Adjournment

MEETING MINUTES, Monday, November 13, 2023
5:30 PM AMENDED_Regular Board Meeting (Executive Session to follow)
Board Room, Williams Administration Building

Board Members Present: Charlie Wheeler: Present, Darrell Vig: Present, Justin Jutting: Present, Lee Spring: Present, Megan Snyder: Present, Sandy Cass: Present, Terry Koontz: Present.

Board Members Absent: Aaron Odegaard: Absent, Brian Voight: Absent.

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

Regular board meeting called to order at 5:31 PM

Call meeting to order/roll call

Pledge of Allegiance

Agenda

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

Consent Agenda

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

Regular Meeting on Monday, October 16, 2023

Personnel

New Staff (Support Staff): Miranda Grosz, special education paraprofessional, Stagebarn Middle School, \$16.00/hr, eff. 11/13/2023. Resignation (Certificated): Tere Froelich, teacher, Sturgis Brown High School, eff. end of the 2023-24 school year; Wanda Russell, teacher, Sturgis Elementary, eff. end of the 2023-24 school year; Chris West, teacher, Sturgis Brown High School, liquidated damages in the amount of \$4,000.00, eff. 11/3, 2023. Resignation (Support Staff): Tayah Bertolotto, special education paraprofessional, Sturgis Elementary, eff. 10/19/2023; Michael Noel, special education paraprofessional, Piedmont Valley Elementary, eff. 11/1/2023; Isabella Barff, special education paraprofessional, Sturgis Williams Middle School, eff. 11/7/2023.

Claims for Payment

Mtrs hrt, Sppls 192.00; Smrt sgn, Sppls 237.25; AB Bussns, Sppls 79.76; AB Wldng, Sppls 2718.60; AJ Spply, Sppls 498.81; Abslt Bus, Sppls 50.95; Actn Mchncl, Rpr 50.95; Adptvml, Sppls 187.20; Advncd Pymnts, Offcls 11450.09; Aed Str, Eqpmnt 106.05; Agntfee, Trvl 177.86; Amzn, Sppls 8851.39; Amick, Srvcs 398.51; Apple, Eqpmnt 3663.60; Archtctrl Spclts, Rpr 1647.64; Archtctr Inc, Ktcn prjct 6485.00; Arrwwd Rsrtr, Trvl 282.64; Bst Wstrn Htl, Trvl 1189.94; BH Wtr, Utlty 1417.60; BH Chmcl, Sppls 9240.66; BH Enrgy, Utlty 50218.27; BH Frmrs, Food 319.20; BH Pst, Srvcs 155.00; BH Pinr, Publishng 388.71; BHSS, Srvcs 25726.02;

BH Urgnt Cr, Physcl 100.00; BH Wrks, Tuitn 1250.00; BH Spply, Sppls 1148.89; Bluum, Eqpmnt 2550.00; Bldr Cnyn, Rprs 1162.50; Bndn Glf Crs, Fees 240.22; BSN, Eqpmnt 489.39; Cptl One, Sppls 1471.35; Capstn Prss, Sppls 1377.36; Crln Bilgcl, Sppls 1851.61; Csh-wa, Food 67016.70; CBH, Fuel 4005.41; CDW-G, Sppls 401.76; Cntrl Meade, Rnt 2265.00; Chrlrng, Sppls 379.77; Cty Smmrst, Utylts 196.78; Cllrs, Agnt Fs 900.00; Commtch, Rpr 279.78; Cnvy ths, Sppls 150.00; CPI, Rgstrtn 200.00; DR, Rprs 3092.78; Dkt Bus, Actvts bus 11862.35; Dkt Spply, Eqpmnt 241.51; Dckr, Eqpmnt 774.06; DI Schhs Pntng, Pntng Atal Schl 13570.00; Dlt Arlns, Trvl 726.40; Delt Dntl, Ins 17938.72; Demco, Sppls 759.19; Dllr Gnrl, Sppls 55.75; Dmns, Sppls 202.61; Drt Jenny, Rmbrsmnt 56.80; East Sd Dairy, Mlk 13464.78; Edmnt schl, Rgstrtn 644.00; Edctnl Advtgs, Sftwr 3140.00; EMC, Ins 2708.02; Enng, Utylts 365.70; Eqpmnt Srvc, Rprs 474.00; Evntbt, Rgstrtn 147.18; EZ Flx, Sppls 369.90; Faith Indpdnt, Pblshng 404.84; Fmly Dllr, Sppls 12.74; Fdx, Eqpmnt 254.44; Flnn Scntfc, Sppls 233.66; Frmn Elctrc, Rpr 491.00; Grg Door, Rpr 2799.50; Genpr Enrgy, Rpr 442.85; Gldn Wst, Utylts 497.47; Grnd Elctrc, Utylts 292.31; Grn Indstrl, Rpr 72.10; Grssnbrg, Rpr 597.95; Hggtyys Msc, Sppls 49.99; Hrvs Sport, Sppls 3335.36; Hrvys Lck, Sppls 25.00; Hauff, Eqpmnt 19185.02; Hlls Spct Srvc, Rpr 240.00; Hllyrd, Sppls 102.44; Hobrt, Rpr 1235.58; Hoch Musc, Rpr 460.00; Holdy Inn, Trvl 1216.00; Hytt, Trvl 1447.00; Indstrl Arts, Sppls 185.79; Innvtv, Sppls 3145.48; Intrst Battry, Sppls 1.55; Ivrsn Auto, 1327.42; Jacks Cmpr, Rpr 15.95; Jacobs Auto, Rpr 2205.14; Johnsn Cntrl, Rpr 311.50; Jones Schl, sppls 322.35; Jones Nicole, Rembrsmnt 44.70; Jrny Musm, Sppls 568.00; Kagan, Srvc 4873.50; Kieffter, Utylts 747.74; Knechts, Sppls 43.44; Kully Spply, Sppls 200.90; Lead/Dwd schl, Rgstrtn 76.00; Lrng A-z, Sppls 106.06; Lrnrd Hal, Sppls 106.06; Ldg Dwd, Trvl 342.00; Loose Ednz Clnng, Srvc 20836.74; Lynns Dktmrt, Sppls 102.34; Meade Schl Fs, Sppls 1446.12; Mdwd Lns, Sppls 108.25; Meyer Richard, Sppls 108.25; MIDCO, Utylts 7849.05; Midcntnt, Tstng 122.50; MDU, Utylts 7237.41; Moross Carla, Rembrsmnt 26.60; Mr Tr, Sppls 23.05; Musc Thtr, Rgstrtn 200.00; Muscns Frnd, Eqpmnt 743.35; My plc, Trvl 321.00; NASW Cnfrnc, Rgstrtn 239.00; Navgt 360; Srvc 3634.00; Nies Karras & Skjoldal, Lgl Srvc 1200.83; Nrthlnd Trst Srvc, Intrst 141250.00; Pn o Gld, Bread 4081.64; Prsn, Sppls 156.35; Prfmnc food, Sppls 14819.69; Prfmnc Rsprtry, Sppls 212.40; Permbnd, Sppls 558.10; Pdmnt cty, Utylts 925.65; Pinwhl, Rgstrtn 166.12; Ptny Bws, Lease 841.20; Pzz Rnch, Sppls 316.22; PMA Fnncl, Prncpl 151515.15; Ppplrs, Sppls 413.65; Proed, Sppls 220.00; Prcmptng, Sppls 154.44; Quill, sppls 2689.60; Ranken Tara, Rmbrsmnt 101.60; Rsmssn, Rpr 14034.64; Ratwik, Roszak & Maloney, Lgl Srvc 1294.04; Realtywrks, Sppls 131.00; Refuse, Utylts 1099.98; Rehberg Megan, Mlg 500.51; Rvrsd, Eqpmnt 1718.11, Rnngs, Sppls 53.43; Rshmr Office, Sppls 465.75; Rshmr Regn, Rgstrtn 147.00; RZ Cncrt, St Imprvmnt 34326.61; SASD, Rgstrtn 2700.00; SBHS Cstdl, Wrks 1000.00; Schls, Sppls 150.00; Schlstc, Sppls 2101.73; Schl spclty, Sppls 392.53; Spllgn Bee, Rgstrtn 180.00; Scull, SBHS Ktchn Rmdl 389474.13; SD DOE, Food 2501.00; SD Hstrcl Socty, Sppls 100.00; Srvl, Srvc 4433.32; Srvsn Drt Wrks, Rpr 413.61; Shltd Rlty, Srvc 275.00; SODKSC, Rgstrtn 465.00; SD Assctn Collg Career, Rgstrtn 300.00; Spdy Lube, Rpr 235.73; Spearling Aimee, Mlg 467.45; Stpls, Sppls 1077.20; Strgs Ace, Sppls 662.32; Strgs Meat, Beef 6792.50; NAPA, Sppls 950.51; Strgs Photo, Eqpmnt 639.20; Tire Prs, Sppls 27.04; Strgs cty, Utylts & SRO 36715.90; Summit, Srvc 326.25; Sun Life, Ins 3747.32; Spply House, Sppls 146.51; Survymnky, Subscrptn 1012.83; Synchny Bank, Sppls 2804.45; Target, Sppls 86.20; Tmtch, Rpr 1583.57; Tie, tuition 450.00; Titan Fitnss, Eqpmnt 516.98; Toms, Sppls 988.48; Truegreen, Lwn care 3876.70; United Arlns, trvl

2338.14; UPS, Fees 18.31; US bnk, Prntr Lease 5561.68; Vnwy, Sppls 217.80; Vrzn, Ht Spt 45.06; Vsbl Diffnc, Clnng Cntrct 13258.75; Wlmrt, Sppls 686.76; Webstrntstr, Sppls 1202.12; Wllmrk, Ins 232747.00; WR Elctrc, Utylts 1706.65; Wex, Fuel 3324.68; WW cty, Utylts 66.48; Williams Julie, Rmbrsmnt 16.50; Wdbrn prss, Sppls 97.32; Wrthngtn, Sppls 3055.26; Zoro, Sppls 37.48. Cash Recap for month ending October 31, 2023: General Fund: Begin Bal 5869657.11; Petty Cash 1.00; Cash Change 2000.00; Advance Pymt 16489.81; Cash in Bank 463536.78; Savings Investments PSBK 5387629.52; Unemployment Savings 11838.24; Investments in CD 1071817.91; Investments in CD over 90 Days 0.00; Transfer In 0.00; Revenue: Local Taxes 201903.09; Other Sources 64015.31; State 1008190.00; Federal 49781.85 Other Sources 81610.80; Total Revenue 1405501.05; To Be Acct'd For: 7275158.16; Transfer Out 0.00; Expenditures 2165950.54; Ending Bal October 31, 2023: 5109207.62; Petty Cash 1.00; Cash Change 2000.00; Advance Pymt 16489.81; Cash in Bank 1025968.71; Investments Savings 4064748.10; Unemployment Savings 11842.39; Investments CD 1084299.16; Investments CD over 90 Days 0.00; Capital Outlay: Begin Bal 2892779.20; Cash in Bank 135440.16; Investments PSBK 2757339.04; Investments US Treasuries 3668072.44; Funds at Fiscal Agent 2576920.49; Transfer In 0.00, Revenue Local Taxes 105673.52; Other Sources 87.39; State 0.00; Federal 160626.00; Other Sources 8986.75, Total Revenue 275373.66; To Be Acct'd For: 3168152.86; Transfer Out:0.00; Expenditures 109186.27; Ending Balance: 3058966.59 Cash in Bank: 187955.89; Invest, Savings: 2871010.70; Investments US Treasuries 2587697.42; Funds at Fiscal Agent 3189138.41; Spec Serv: Begin Bal 800066.61; Cash in Bank -5245.62; Investments Savings 805312.23; Revenue Local Taxes 63560.52; Other Sources 52.56 State 98127.00; Federal 77522; Other Sources 3976.22; Total Revenue 243238.30; To Be Acct'd For 1043304.91; Expenditures 425286.29; Ending Balance as of October 31, 2023 618018.62; Cash in Bank 147797.67; Investment, Savings 470220.95; Investments, CD 0.00; Fund 42: Beg Bal 0.00; Cash in Bank 0.00; Revenue: Federal 0.00; Total Revenue 510922.13; To Be Acct'd 510922.13; Expenditures 510922.13; Ending Bal October 31, 2023 0.00; Cash in Bank 0.00; Food Service: Beg Bal 803639.48; Cash Change 0.00; Cash in Bank 7397.98; Investments, Savings 794317.16; Investments, CD 0.00; Transfers In 0.00; Revenue: State 0.00; Federal 80617.21; Other Sources 84568.97; Total Revenue 165199.78; To Be Acct'd For 968839.26; Transfer Out 0.00; Expenditures 172354.76; End Bal October 31, 2023: 796484.50; Cash Change 0.00; Cash In Bank 98319.28; Investments, Savings 698165.22; Investments of 90 Days 0.00; Enterprise: Beg Bal 122041.22; Cash Change 2000.00; Cash in Bank 48508.85; Investments, Savings 73532.37; Revenue; Other Sources 26012.84; Total Revenue 26012.84; To Be Acct'd For 148054.06; Expenditures 6910.24; End Bal October 31, 2023: 141143.82; Cash Change 2000.00; Cash in Bank 67345.61; Investment, Savings 73798.21 Custodial: Beg Bal 325270.76; Cash in Bank 118975.08; Investments, Savings 206295.68; Investments, CD 0.00; Revenue: Other Sources 69431.74; Total Revenue 69431.74; To Be Acct'd For 394702.50; Expenditures 27403.49; End Bal October 31,2023: 367299.01; Cash In Bank 154874.61; Investments, Savings 212424.40; Investment CD 0.00.

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

Volunteers

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

Activity Assignments & Activity Volunteers

Extra-curricular coaches and volunteer coaches will be updated monthly. Any changes will be highlighted in yellow.

Surplus Items

Declare item surplus and to be liquidated at the discretion of the business manager.

Conflict of Interest Waivers

MOTION by Cass, seconded by Vig, and Carried to approve the conflict of interest waiver for Melissa Pankratz as presented.

Open Forum

No Open Forum.

Recognitions

Character Education Word of the Month

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

Regional Honor Choir

Congratulations to Honor Choir singers Allyson Tish (11) and Charlie Knutson (9). They will be participating in the ACDA Midwestern Honor Choir that will be held in Omaha, NE on Feb 8-10, 2024.

State Journalism Convention

Congratulations to the SBHS Journalism student for receiving the 2023 Journalism Sweepstakes Award (the top award offered) at the State Journalism Convention in Vermillion on Oct 16.

Whitewood Elementary

Whitewood Elementary received an overall score of 91 out of 100 on its school report card through the South Dakota Department of Education. This is the highest score for a West River elementary school and was the third highest score in the state.

SBHS Boys Cross Country Team

The SBHS Boys Cross Country Team finished 2nd at the SD State Cross Country Championships in Sioux Falls on Oct 21, 2023. It is the highest place for a Sturgis Boys Cross Country team in Sturgis Brown history.

Lions International Peace Poster Contest

Congratulations to Central Meade Co. School student, Shanni Cammack, won 1st place for the rural schools in the Lions International Peace Poster contest.

Presentation

Aspen Grove

Aspen Grove Activities Director, Marsha Moore, provided a brief presentation of events that take place at the facility and thanked the Board and school district for their continued support and invited them to an upcoming event on December 20 at Aspen Grove.

District Assessment Presentation

Curriculum/Technology Director, Beth Johnson presented the district assessment information for the district.

Five-Year Capital Outlay Plan

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

SBHS Proposed Trimester Schedule Change

SBHS principal, Mr. Wilson answered questions from the Board and gave an overview of the parent and student meetings that were held on the proposed trimester schedule change.

Action Items

Financial Reports

MOTION by Snyder, seconded by Jutting, and Carried to approve the Financial Reports as presented.

Approve Title I Paraprofessional for Sturgis Elementary

MOTION by Cass, seconded by Koontz, and Carried to approve a part-time Title I paraprofessional position to assist with the junior kindergarten class.

Early Resignation Agreement

MOTION by Jutting, seconded by Vig, and Carried to approve the early resignation agreement per 5.12 in the MEA Negotiated Agreement.

Amend December 11th School Board Meeting Start Time

MOTION by Jutting, seconded by Vig, and Carried to approve the amended start time of the board meeting to begin at 6:00 pm to accommodate the legislative round table dinner and discussion.

Set Special Board Meeting Date

MOTION by Jutting, seconded by Vig, and Carried to approve to schedule a special board meeting for Thursday, Nov 16, 2023, starting from 5:30 pm - 7:30 pm.

Central Meade Co. Community Center MOU

MOTION by Cass, seconded by Vig, and Carried to approve the updated MOU with Central Meade County Community Center as presented in the attachment.

Third and Final Reading of School Board Policy IGDK: Participation of Alternative Instruction Students

MOTION by Vig, seconded by Cass, and Carried to adopt the changes to the policy to reflect ASBSD law changes and the new format. High School Administration has asked to add the bottom paragraph for clarity of annual expectations for eligibility.

Third and Final Reading of School Board Policy BD: School Board Meetings

MOTION by Cass, seconded by Koontz, and Carried to adopt the changes to the policy to reflect ASBSD law changes and the new format.

American Education Week

MOTION by Vig, seconded by Jutting, and Carried to proclaim Nov 13-17, 2023, as American Education Week in Meade School District.

Cleanrite Custodial Services Agreement

MOTION by Cass, seconded by Vig, and Carried to approve the custodial services agreement with Cleanrite for cleaning services at the SBHS Academy and Ag Building.

Policy Reviews

School Board Policy JFCD: Bullying

The Policy Committee and Administration team are currently reviewing to align with ASBSD recommendations.

- JFCD-E(1): Bullying - Complaint Form
- JFCD-E(2): Bullying - Complaint Appeal to the Superintendent
- JFCD-E(3): Bullying - Complaint Appeal to the School Board

School Board Policy KL: Complaint Against School Employee

The Policy Committee and Administration team are currently reviewing to align with ASBSD recommendations.

- KL-E(1): Complaint Against School Employee - Report Form
- KL-E(2): Complaint Against School Employee - Appeal to the Superintendent
- KL-E(3): Complaint Against School Employee - Appeal to the School Board

School Board Policy JOB: Student Surveys

The Policy Committee and Administration team are currently reviewing to align with ASBSD recommendations. If adopted, this will be a new policy.

- JOB-E(1): Student Surveys - Notice of Rights
- JOB-E(2): Student Surveys - Consent Form

School Board Policy GCDB: Criminal Background Checks

Superintendent, Wayne Wormstadt and Human Resources, Maranda McGillivray are currently reviewing to align with ASBSD recommendations.

- GCDB-E(1): Criminal Background Checks - Noncriminal Justice Applicant's Privacy Rights

Discussion Items

Potential SBHS CTE Addition

Architecture Inc. has provided a preliminary architectural study for a possible CTE addition at Sturgis Brown High School for the Board to review with the intention to bring it back in December for Board approval.

Upcoming Holiday Breaks

Mr. Wormstadt would like to remind everyone that Thanksgiving break will commence on Wednesday, Nov 22 - Friday, Nov 24. School will resume on Monday, Nov 27 for students and staff. The business office and superintendent's office will be closed over Thanksgiving break. Christmas break will commence on Thursday, Dec 21 and go through Tuesday, Jan 2. Classes will resume on Wednesday, Jan 3.

ASBSD Delegate Assembly

Justin Jutting is the appointed delegate for the ASBSD Delegate Assembly; Lee Spring is the alternate delegate. The ASBSD Delegate Assembly is Friday, Nov 17, at

1:00 p.m. (CST) in Pierre. Board members will have an opportunity to discuss legislative resolutions and positions.

Annual Report

The district has released a draft Annual Report for the Board to review.

2024-25 and 2025-26 School Calendars

Mr. Wormstadt will update the Board on the process for the 2024-25 (revisions if necessary) and 2025-26 school calendars. The 2024-25 revisions may be based on high school schedule changes or items unknown last year when developed. The process will start again with MEA teachers proposing two calendars for the administration to review and present for Board consideration.

SBHS East Campus Grazing Lease

The Lauing's have agreed to extend the lease one year. Business Manager, Brett Burditt will bring back an updated lease agreement in the spring with a modification to cow/calf units.

Reports

Administrators

Business Manager, Brett Burditt mentioned the auditors were not ready for the audit reports and will bring back in December.

Board Members

Legislative Action Network

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

BHSSC

Koontz mentioned a presentation was held on AI (Artificial Intelligence).

Superintendent

ACTE Convention is later this month. Human Resources is beginning to prepare for recruitment and job fairs.

Upcoming Calendar Events

November 13 - 17: American Education Week

November 16: Special Board Meeting

November 17: ASBSD Delegate Assembly

November 22-24: No School - Thanksgiving Break

November 27: B&G Committee Meeting

November 28: Policy Committee Meeting

Board chair declared a recess at 7:20 pm.

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

Board reconvened at 7:24 pm to discuss Personnel (SDCL-1-25-2.1).

MOTION by Snyder, seconded by Spring, and Carried to enter into executive session to discuss Personnel (SDCL-1-25-2.1).

Board Members Present: Charlie Wheeler: Present, Darrell Vig: Present, Justin Jutting: Present, Lee Spring: Present, Megan Snyder: Present, Sandy Cass: Present, Terry Koontz: Present.

Board Members Absent: Aaron Odegaard, Brian Voight

District Personnel Present: Wayne Wormstadt, Pete Wilson

Executive Session ended at 7:45 pm.

Adjournment

MOTION by Spring, seconded by Cass, and Carried to adjourn at 7:46 pm.

Charles M. Wheeler, President

Brett Burditt, Business Manager

Tanya Ludwick, Recorder

MEETING MINUTES, Thursday, November 16, 2023
5:30 PM Special Board Meeting - Work Session
Board Room, Williams Administration Building

Board Members Present: Brian Voight: Present, Charlie Wheeler: Present, Darrell Vig: Present, Justin Jutting: Present, Lee Spring: Present, Megan Snyder: Present, Sandy Cass: Present, Terry Koontz: Present.

Board Members Absent: Aaron Odegaard

Others Present: Wayne Wormstadt

Regular board meeting called to order at 5:32 PM

Call meeting to order/roll call

Pledge of Allegiance

Agenda

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

Discussion

Goals Discussion

School board members and Superintendent, Wayne Wormstadt came together and discussed district goals, communication, curriculum-pathways, and professional development.

Eight Characteristics of Effective School Boards

Reviewed the "Eight Characteristics of Effective School Boards" and discussed the next steps the school board will work towards to better serve the needs of the educational community.

Board members discussed scheduling the next work session for Monday, January 29, 2023.

Adjournment

MOTION by Vig, seconded by Jutting, and Carried to adjourn at 7:29 pm.

Charles M. Wheeler

Brett Burditt

Tanya Ludwick, Recorder

Meade School District
Claims for Payment
December 11, 2023

Vendor Name	Description	Amount
MOTHER'S HEART	SUPPLIES	192.00
	VENDOR TOTAL	<u>192.00</u>
A TO Z SHREDDING	SERVICES	199.88
	VENDOR TOTAL	<u>199.88</u>
A&B BUSINESS	SUPPLIES	41.70
	VENDOR TOTAL	<u>41.70</u>
A&B WELDING	SUPPLIES	12.09
A&B WELDING	SUPPLIES	140.00
A&B WELDING	SUPPLIES	287.45
A&B WELDING	SUPPLIES	95.48
A&B WELDING	SUPPLIES	103.69
A&B WELDING	SUPPLIES	34.65
A&B WELDING	SUPPLIES	84.57
	VENDOR TOTAL	<u>757.93</u>
A&J SUPPLY	SUPPLIES	22.80
A&J SUPPLY	SUPPLIES	491.06
	VENDOR TOTAL	<u>513.86</u>
ABCMOUSE	SUBSCRIPTION	59.40
	VENDOR TOTAL	<u>59.40</u>
ACTE	REGISTRATION	785.00
ACTE	REGISTRATION	785.00
ACTE	REGISTRATION	595.00
ACTE	REGISTRATION	785.00
ACTE	REGISTRATION	785.00
	VENDOR TOTAL	<u>3,735.00</u>
ADAMS ISC	SUPPLIES	133.10
	VENDOR TOTAL	<u>133.10</u>
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	100.40
ADVANCED PAYMENTS	OFFICIAL	110.60
ADVANCED PAYMENTS	OFFICIAL	1,405.00
ADVANCED PAYMENTS	OFFICIAL	805.00
ADVANCED PAYMENTS	OFFICIAL	50.00
ADVANCED PAYMENTS	OFFICIAL	35.00
ADVANCED PAYMENTS	OFFICIAL	50.00
ADVANCED PAYMENTS	OFFICIAL	60.00

ADVANCED PAYMENTS	OFFICIAL	250.00
ADVANCED PAYMENTS	OFFICIAL	105.00
ADVANCED PAYMENTS	OFFICIAL	130.00
ADVANCED PAYMENTS	OFFICIAL	56.00
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	440.00
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	140.00
ADVANCED PAYMENTS	OFFICIAL	105.00
ADVANCED PAYMENTS	OFFICIAL	105.00
ADVANCED PAYMENTS	OFFICIAL	105.00
ADVANCED PAYMENTS	OFFICIAL	35.00
ADVANCED PAYMENTS	OFFICIAL	300.00
ADVANCED PAYMENTS	OFFICIAL	250.00
ADVANCED PAYMENTS	OFFICIAL	28.00
ADVANCED PAYMENTS	OFFICIAL	80.00
ADVANCED PAYMENTS	OFFICIAL	90.08
ADVANCED PAYMENTS	OFFICIAL	328.00
ADVANCED PAYMENTS	OFFICIAL	60.00
ADVANCED PAYMENTS	OFFICIAL	500.00
ADVANCED PAYMENTS	OFFICIAL	150.00
ADVANCED PAYMENTS	OFFICIAL	212.20
ADVANCED PAYMENTS	OFFICIAL	300.00
ADVANCED PAYMENTS	OFFICIAL	86.50

VENDOR TOTAL 7,376.78

AGENTFEE	TRAVEL	175.00
AGENTFEE	TRAVEL	70.00
AGENTFEE	TRAVEL	35.00

VENDOR TOTAL 280.00

AHA! PROCESS	SUPPLIES	38.50
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VENDOR TOTAL 38.50

AMAZON	SUPPLIES	359.10
AMAZON	SUPPLIES	39.98
AMAZON	SUPPLIES	54.13
AMAZON	SUPPLIES	28.98
AMAZON	SUPPLIES	70.98
AMAZON	SUPPLIES	43.99
AMAZON	SUPPLIES	68.48
AMAZON	SUPPLIES	(211.67)
AMAZON	SUPPLIES	110.98

AMAZON	SUPPLIES	(202.36)
AMAZON	SUPPLIES	65.10
AMAZON	SUPPLIES	296.01
AMAZON	SUPPLIES	92.07
AMAZON	SUPPLIES	77.22
AMAZON	SUPPLIES	41.97
AMAZON	SUPPLIES	87.99
AMAZON	SUPPLIES	128.75
AMAZON	SUPPLIES	138.42
AMAZON	SUPPLIES	61.98
AMAZON	SUPPLIES	89.98
AMAZON	SUPPLIES	41.55
AMAZON	SUPPLIES	12.99
AMAZON	SUPPLIES	142.95
AMAZON	SUPPLIES	38.97
AMAZON	SUPPLIES	57.84
AMAZON	SUPPLIES	45.62
AMAZON	SUPPLIES	59.16
AMAZON	SUPPLIES	1,310.80
AMAZON	SUPPLIES	54.99
AMAZON	SUPPLIES	12.99
AMAZON	SUPPLIES	19.72
AMAZON	SUPPLIES	37.77
AMAZON	SUPPLIES	39.82
AMAZON	SUPPLIES	37.99
AMAZON	SUPPLIES	95.99
AMAZON	SUPPLIES	15.92
AMAZON	SUPPLIES	35.36
AMAZON	SUPPLIES	42.37
AMAZON	SUPPLIES	26.99
AMAZON	SUPPLIES	76.60
AMAZON	SUPPLIES	25.99
AMAZON	SUPPLIES	33.98
AMAZON	SUPPLIES	53.42
AMAZON	SUPPLIES	47.37
AMAZON	SUPPLIES	38.83
AMAZON	SUPPLIES	36.94
AMAZON	SUPPLIES	7.85
AMAZON	SUPPLIES	77.91
AMAZON	SUPPLIES	112.22
AMAZON	SUPPLIES	21.51
AMAZON	SUPPLIES	29.59
AMAZON	SUPPLIES	32.78
AMAZON	SUPPLIES	18.95
AMAZON	SUPPLIES	28.40
AMAZON	SUPPLIES	42.60
AMAZON	SUPPLIES	82.72
AMAZON	SUPPLIES	40.99
AMAZON	SUPPLIES	116.97
AMAZON	SUPPLIES	102.22
AMAZON	SUPPLIES	96.44
AMAZON	SUPPLIES	53.98
AMAZON	SUPPLIES	19.77
AMAZON	SUPPLIES	13.50

AMAZON	SUPPLIES	13.50
	VENDOR TOTAL	<u>4,796.90</u>
AMERICAN INN	TRAVEL	808.00
	VENDOR TOTAL	<u>808.00</u>
AMERICAN SEAMLESS	PVE ROOF OLD GYM	57,863.09
	VENDOR TOTAL	<u>57,863.09</u>
AMICK	REPAIR	282.02
AMICK	REPAIR	181.00
	VENDOR TOTAL	<u>463.02</u>
GRADECAM	SUBSCRIPTION	149.99
	VENDOR TOTAL	<u>149.99</u>
ARCHITECTURAL SPECIALTIES	GRUNWALD ENTRANCE DOOR	30,477.70
	VENDOR TOTAL	<u>30,477.70</u>
ARCHITECTURE INC	FEEES FOR KITCHEN PROJECT	6,485.00
	VENDOR TOTAL	<u>6,485.00</u>
WORKERS COMP	INSURANCE	2,137.00
	VENDOR TOTAL	<u>2,137.00</u>
ATHLETIC	REGISTRATION	135.00
	VENDOR TOTAL	<u>135.00</u>
ATLANTA MARRIOTT	TRAVEL	5,014.41
	VENDOR TOTAL	<u>5,014.41</u>
AVIS	TRAVEL	490.03
	VENDOR TOTAL	<u>490.03</u>
BIERSCHBACH	SUPPLIES	100.05
	VENDOR TOTAL	<u>100.05</u>
BISTODEAU, JAMI	REFUND	118.00
	VENDOR TOTAL	<u>118.00</u>

BH WATER	UTILITIES	210.40
	VENDOR TOTAL	<u>210.40</u>

BH CHEMICAL	SUPPLIES	685.83
BH CHEMICAL	SUPPLIES	65.96
BH CHEMICAL	SUPPLIES	53.40
BH CHEMICAL	SUPPLIES	1,107.53
BH CHEMICAL	SUPPLIES	635.53
BH CHEMICAL	SUPPLIES	1,100.54
BH CHEMICAL	SUPPLIES	1,100.54
BH CHEMICAL	SUPPLIES	810.45
BH CHEMICAL	SUPPLIES	205.99
BH CHEMICAL	SUPPLIES	1,753.14
BH CHEMICAL	SUPPLIES	130.67
BH CHEMICAL	SUPPLIES	1,539.42
BH CHEMICAL	SUPPLIES	149.10
BH CHEMICAL	SUPPLIES	1,169.57
BH CHEMICAL	SUPPLIES	123.00
BH CHEMICAL	SUPPLIES	74.55
BH CHEMICAL	SUPPLIES	355.37
BH CHEMICAL	SUPPLIES	1,201.20
BH CHEMICAL	SUPPLIES	633.18
BH CHEMICAL	SUPPLIES	24.85
BH CHEMICAL	SUPPLIES	70.99
BH CHEMICAL	SUPPLIES	1,754.14
BH CHEMICAL	SUPPLIES	259.98
BH CHEMICAL	SUPPLIES	1,685.86
BH CHEMICAL	SUPPLIES	1,381.92
	VENDOR TOTAL	<u>18,072.71</u>

BH ENERGY	UTILITIES	48,574.00
	VENDOR TOTAL	<u>48,574.00</u>

BH PEST	SERVICES	155.00
	VENDOR TOTAL	<u>155.00</u>

BH PIONEER	ADVERTISING	9.61
BH PIONEER	PUBLISHING	20.38
	VENDOR TOTAL	<u>29.99</u>

BHSS	TUITION	4,000.00
BHSS	TUITION	8,000.00
BHSS	TUITION	2,619.82
BHSS	TUITION	3,800.00
BHSS	TUITION	4,000.00
BHSS	TUITION	3,800.00
BHSS	TUITION	4,000.00
BHSS	TUITION	3,800.00
BHSS	TUITION	4,000.00

BHSS	TUITION	3,800.00
BHSS	TUITION	4,000.00
BHSS	TUITION	3,800.00
BHSS	TUITION	1,600.00
BHSS	TUITION	1,800.00
BHSS	TUITION	4,000.00
BHSS	TUITION	3,800.00
BHSS	TUITION	800.00
BHSS	TUITION	2,000.00
BHSS	TUITION	1,900.00
	VENDOR TOTAL	<u>65,519.82</u>

BHSU	REGISTRATION	50.00
	VENDOR TOTAL	<u>50.00</u>

BH URGENT CARE	SERVICES	280.00
	VENDOR TOTAL	<u>280.00</u>

BH WINDSHIELD REPAIR	REPAIR	100.00
	VENDOR TOTAL	<u>100.00</u>

BH WORKS	TUITION	1,625.00
	VENDOR TOTAL	<u>1,625.00</u>

BLICK	SUPPLIES	3,309.40
BLICK	SUPPLIES	302.40
BLICK	SUPPLIES	69.72
BLICK	SUPPLIES	32.97
	VENDOR TOTAL	<u>3,714.49</u>

BLUUM	EQUIPMENT	5,100.00
	VENDOR TOTAL	<u>5,100.00</u>

BOULDER CANYON	REPAIR	112.50
	VENDOR TOTAL	<u>112.50</u>

CANDLEWOOD SUITES	TRAVEL	963.00
CANDLEWOOD SUITES	TRAVEL	642.00
	VENDOR TOTAL	<u>1,605.00</u>

CAPITAL ONE	SUPPLIES	84.13
	VENDOR TOTAL	<u>84.13</u>

CAPSTONE	SUPPLIES	2,004.03
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CAPSTONE	SUPPLIES	922.57
	VENDOR TOTAL	<u>2,926.60</u>
CAROLINA BIOLOGICAL	SUPPLIES	612.94
	VENDOR TOTAL	<u>612.94</u>
CASEY PETERSON & ASSOCIATES	AUDIT SERVICES	42,010.51
	VENDOR TOTAL	<u>42,010.51</u>
CASH-WA	FOOD	2,937.01
CASH-WA	FOOD	2,596.16
CASH-WA	FOOD	3,835.41
CASH-WA	FOOD	1,817.33
CASH-WA	FOOD	2,128.26
CASH-WA	FOOD	771.19
CASH-WA	FOOD	634.98
CASH-WA	FOOD	812.69
CASH-WA	FOOD	329.46
CASH-WA	FOOD	2,466.31
CASH-WA	FOOD	3,582.59
CASH-WA	FOOD	1,335.43
CASH-WA	FOOD	970.65
CASH-WA	FOOD	1,536.14
CASH-WA	FOOD	2,251.33
CASH-WA	FOOD	2,796.97
CASH-WA	FOOD	3,960.60
CASH-WA	FOOD	414.14
CASH-WA	FOOD	2,400.57
CASH-WA	FOOD	2,775.29
CASH-WA	FOOD	191.44
CASH-WA	FOOD	1,897.05
CASH-WA	FOOD	423.42
CASH-WA	FOOD	1,445.55
CASH-WA	FOOD	1,204.51
CASH-WA	FOOD	2,208.03
CASH-WA	FOOD	1,137.82
CASH-WA	FOOD	691.95
CASH-WA	FOOD	1,745.43
CASH-WA	FOOD	649.25
CASH-WA	FOOD	4,795.99
CASH-WA	FOOD	1,911.25
CASH-WA	FOOD	1,166.53
CASH-WA	CREDIT	(34.57)
CASH-WA	CREDIT	(29.95)
CASH-WA	CREDIT	(30.22)
CASH-WA	CREDIT	(18.79)
CASH-WA	CREDIT	(100.98)
CASH-WA	CREDIT	(49.41)
CASH-WA	CREDIT	(47.83)
CASH-WA	CREDIT	(45.09)
CASH-WA	CREDIT	(38.19)

CASH-WA	FOOD	62.35
	VENDOR TOTAL	<u>59,488.05</u>
CBH	FUEL	1,319.60
	VENDOR TOTAL	<u>1,319.60</u>
CENTURYLINK	UTILITIES	2.10
	VENDOR TOTAL	<u>2.10</u>
CHRIS SUPPLY	SUPPLIES	12.29
	VENDOR TOTAL	<u>12.29</u>
CITY SUMMERSET	UTILITIES	176.30
CITY SUMMERSET	SRO	3,426.00
	VENDOR TOTAL	<u>3,602.30</u>
CLEANRITE	CLEANING SERVICES	1,800.00
	VENDOR TOTAL	<u>1,800.00</u>
CLUBHOUSE HOTEL	TRAVEL	162.92
	VENDOR TOTAL	<u>162.92</u>
COKE	SUPPLIES	1,138.50
	VENDOR TOTAL	<u>1,138.50</u>
COMMTECH	REPAIR	674.99
COMMTECH	REPAIR	107.50
COMMTECH	REPAIR	104.78
	VENDOR TOTAL	<u>887.27</u>
CUNY, BETHSY	REFUND	91.85
	VENDOR TOTAL	<u>91.85</u>
D&R	REPAIR	242.15
D&R	REPAIR	757.65
	VENDOR TOTAL	<u>999.80</u>
DAKOTA SUPPLY	SUPPLIES	103.53
DAKOTA SUPPLY	SUPPLIES	11.97
	VENDOR TOTAL	<u>115.50</u>

DECKER INC	SUPPLIES	121.85
	VENDOR TOTAL	<u>121.85</u>
DELTA DENTAL	INSURANCE	3,000.00
DELTA DENTAL	INSURANCE	16,884.56
	VENDOR TOTAL	<u>19,884.56</u>
DEMCO	SUPPLIES	203.94
DEMCO	SUPPLIES	118.63
DEMCO	SUPPLIES	730.27
DEMCO	SUPPLIES	312.50
DEMCO	SUPPLIES	119.03
	VENDOR TOTAL	<u>1,484.37</u>
DOLLAR GENERAL	SUPPLIES	12.30
DOLLAR GENERAL	SUPPLIES	10.32
	VENDOR TOTAL	<u>22.62</u>
DOO LITTLE	SUPPLIES	56.82
	VENDOR TOTAL	<u>56.82</u>
EAST SIDE DAIRY	MILK	84.48
EAST SIDE DAIRY	MILK	168.96
EAST SIDE DAIRY	MILK	337.92
EAST SIDE DAIRY	MILK	219.64
EAST SIDE DAIRY	MILK	528.28
EAST SIDE DAIRY	MILK	152.08
EAST SIDE DAIRY	MILK	152.06
EAST SIDE DAIRY	MILK	371.72
EAST SIDE DAIRY	MILK	270.34
EAST SIDE DAIRY	MILK	236.56
EAST SIDE DAIRY	MILK	388.62
EAST SIDE DAIRY	MILK	743.54
EAST SIDE DAIRY	MILK	185.88
EAST SIDE DAIRY	MILK	169.00
EAST SIDE DAIRY	MILK	456.26
EAST SIDE DAIRY	CREDIT	(21.38)
EAST SIDE DAIRY	MILK	101.40
EAST SIDE DAIRY	MILK	287.24
EAST SIDE DAIRY	MILK	371.76
EAST SIDE DAIRY	MILK	202.78
EAST SIDE DAIRY	MILK	202.76
EAST SIDE DAIRY	MILK	337.96
EAST SIDE DAIRY	MILK	473.04
EAST SIDE DAIRY	MILK	253.44
EAST SIDE DAIRY	MILK	236.56
EAST SIDE DAIRY	MILK	304.12
EAST SIDE DAIRY	MILK	253.44
EAST SIDE DAIRY	MILK	168.96

EAST SIDE DAIRY	MILK	168.92
EAST SIDE DAIRY	MILK	236.50
EAST SIDE DAIRY	MILK	118.24
EAST SIDE DAIRY	MILK	152.08
EAST SIDE DAIRY	MILK	405.60
EAST SIDE DAIRY	MILK	236.52
EAST SIDE DAIRY	MILK	270.40
EAST SIDE DAIRY	MILK	405.52
EAST SIDE DAIRY	MILK	202.80
EAST SIDE DAIRY	MILK	409.76
	VENDOR TOTAL	<u>10,243.76</u>
EMC	INSURANCE	2,896.42
	VENDOR TOTAL	<u>2,896.42</u>
ENNING	UTILITIES	675.75
ENNING	UTILITIES	365.70
ENNING	UTILITIES	691.65
	VENDOR TOTAL	<u>1,733.10</u>
EPCO	SUPPLIES	1,082.30
	VENDOR TOTAL	<u>1,082.30</u>
ERIC ARMIN	EQUIPMENT	1,355.60
ERIC ARMIN	SUBSCRIPTION	129.75
	VENDOR TOTAL	<u>1,485.35</u>
ESTES, CECELIA	SERVICES	67.50
ESTES, CECELIA	SERVICES	165.00
	VENDOR TOTAL	<u>232.50</u>
EXPLORE LEARNING	SUPPLIES	128.00
	VENDOR TOTAL	<u>128.00</u>
FARM SERVICE	SUPPLIES	164.40
	VENDOR TOTAL	<u>164.40</u>
FLINN	SUPPLIES	90.00
	VENDOR TOTAL	<u>90.00</u>
GOLDEN WEST	UTILITIES	25.58
GOLDEN WEST	UTILITIES	41.58
GOLDEN WEST	UTILITIES	33.58
GOLDEN WEST	UTILITIES	25.58
GOLDEN WEST	UTILITIES	27.98

GOLDEN WEST	UTILITIES	47.27
GOLDEN WEST	UTILITIES	151.49
GOLDEN WEST	UTILITIES	47.27
GOLDEN WEST	UTILITIES	49.27
GOLDEN WEST	UTILITIES	49.27
	VENDOR TOTAL	<u>498.87</u>
GORDON, BRUCE	TRAVEL	500.00
	VENDOR TOTAL	<u>500.00</u>
GRAND ELECTRIC	UTILITIES	137.60
GRAND ELECTRIC	UTILITIES	154.93
	VENDOR TOTAL	<u>292.53</u>
GREAT WESTERN TIRE	REPAIR	963.84
	VENDOR TOTAL	<u>963.84</u>
GRIZZLY	SUPPLIES	24.98
GRIZZLY	SUPPLIES	198.82
	VENDOR TOTAL	<u>223.80</u>
GROCERY MART	SUPPLIES	22.35
	VENDOR TOTAL	<u>22.35</u>
GROSSENBURG	SUPPLIES	85.42
	VENDOR TOTAL	<u>85.42</u>
HALL-JENSEN, HELEN	REFUND	65.70
	VENDOR TOTAL	<u>65.70</u>
HARLOW'S	CONTRACTED BUS	184,958.53
HARLOW'S	CONTRACTED BUS	177,686.12
	VENDOR TOTAL	<u>362,644.65</u>
HAUFF	SUPPLIES	568.00
HAUFF	SUPPLIES	192.90
	VENDOR TOTAL	<u>760.90</u>
HEARTLAND APPLIANCE	EQUIPMENT	784.99
HEARTLAND APPLIANCE	EQUIPMENT	784.99
	VENDOR TOTAL	<u>1,569.98</u>
HILLYARD	CREDIT	(5.00)

HILLYARD	SUPPLIES	102.30
	VENDOR TOTAL	<u>97.30</u>
HOBART	REPAIR	4,761.12
	VENDOR TOTAL	<u>4,761.12</u>
HOWARD JOHNSON INN	TRAVEL	555.84
	VENDOR TOTAL	<u>555.84</u>
IXL LEARNING	SUBSCRIPTION	479.00
	VENDOR TOTAL	<u>479.00</u>
JERRY'S REFRIGERATION	REPAIR	90.00
	VENDOR TOTAL	<u>90.00</u>
JORDAN, HAILEY	REFUND	87.40
	VENDOR TOTAL	<u>87.40</u>
JUSTICE FIRE	REPAIR	1,515.47
	VENDOR TOTAL	<u>1,515.47</u>
KAGAN	SERVICES	1,320.00
KAGAN	SERVICES	88.00
	VENDOR TOTAL	<u>1,408.00</u>
KIEFFER	UTILITIES	747.74
KIEFFER	UTILITIES	2,335.40
	VENDOR TOTAL	<u>3,083.14</u>
KNECHT	SUPPLIES	159.98
KNECHT	SUPPLIES	207.72
KNECHT	SUPPLIES	32.98
KNECHT	SUPPLIES	23.40
KNECHT	SUPPLIES	24.18
KNECHT	SUPPLIES	(155.79)
KNECHT	SUPPLIES	(14.58)
KNECHT	SUPPLIES	175.43
KNECHT	SUPPLIES	48.96
KNECHT	SUPPLIES	23.95
	VENDOR TOTAL	<u>526.23</u>
KSB SCHOOL LAW	SUPPLIES	1,000.00
	VENDOR TOTAL	<u>1,000.00</u>

KULLY SUPPLY	SUPPLIES	158.95
KULLY SUPPLY	SUPPLIES	899.72
	VENDOR TOTAL	<u>1,058.67</u>
LOOSE ENDZ CLEANING	CLEANING SERVICES	20,836.74
	VENDOR TOTAL	<u>20,836.74</u>
LYNNS	SUPPLIES	116.45
LYNNS	SUPPLIES	226.07
LYNNS	SUPPLIES	167.18
LYNNS	SUPPLIES	244.26
	VENDOR TOTAL	<u>753.96</u>
MAILLOUX, CANDIE	REFUND	43.95
	VENDOR TOTAL	<u>43.95</u>
MANKE, TYLER	FENCING	5,632.74
	VENDOR TOTAL	<u>5,632.74</u>
MCGRAW-HILL	TEXTBOOKS	2,260.13
	VENDOR TOTAL	<u>2,260.13</u>
MEADE SCHOOL FS	SUPPLIES	710.88
	VENDOR TOTAL	<u>710.88</u>
MENARDS	SUPPLIES	195.05
	VENDOR TOTAL	<u>195.05</u>
MICHAELS STORES	SUPPLIES	173.89
	VENDOR TOTAL	<u>173.89</u>
MIDCO	UTILITIES	800.39
MIDCO	UTILITIES	106.13
MIDCO	UTILITIES	1,500.39
MIDCO	UTILITIES	106.10
MIDCO	UTILITIES	600.39
MIDCO	UTILITIES	500.39
MIDCO	UTILITIES	49.35
MIDCO	UTILITIES	1,237.24
MIDCO	UTILITIES	105.92
MIDCO	UTILITIES	49.56

MIDCO	UTILITIES	49.35
MIDCO	UTILITIES	105.85
	VENDOR TOTAL	<u>7,012.23</u>
MIDCONTINENT	TESTING	24.50
	VENDOR TOTAL	<u>24.50</u>
MINERVAS	SUPPLIES	95.40
	VENDOR TOTAL	<u>95.40</u>
MDU	UTILITIES	12,738.24
	VENDOR TOTAL	<u>12,738.24</u>
MSC INDUSTRIAL	SUPPLIES	135.92
	VENDOR TOTAL	<u>135.92</u>
MUSICIAN'S FRIEND	CREDIT	(43.40)
	VENDOR TOTAL	<u>(43.40)</u>
NAEIR MEMBER'S	SUPPLIES	84.00
	VENDOR TOTAL	<u>84.00</u>
NATL ASSOC PRINCIPALS	MEMBERSHIP	385.00
	VENDOR TOTAL	<u>385.00</u>
NEFF COMPANY	SUPPLIES	603.38
	VENDOR TOTAL	<u>603.38</u>
NIES KARRAS & SKJOLDAL	LEGAL SERVICES	358.43
	VENDOR TOTAL	<u>358.43</u>
NOETIC LEARNING	REGISTRATION	69.00
	VENDOR TOTAL	<u>345.00</u>
PAN O GOLD	BREAD	100.80
PAN O GOLD	BREAD	133.77
PAN O GOLD	BREAD	201.62

PAN O GOLD	BREAD	197.20
PAN O GOLD	BREAD	134.86
PAN O GOLD	BREAD	158.58
PAN O GOLD	BREAD	56.70
PAN O GOLD	BREAD	237.26
PAN O GOLD	BREAD	118.24
PAN O GOLD	BREAD	231.02
PAN O GOLD	BREAD	388.12
PAN O GOLD	BREAD	233.87
PAN O GOLD	BREAD	173.12
PAN O GOLD	BREAD	185.15
PAN O GOLD	BREAD	104.40
PAN O GOLD	BREAD	190.40
PAN O GOLD	BREAD	241.39
PAN O GOLD	BREAD	134.41
PAN O GOLD	BREAD	189.07
	VENDOR TOTAL	<u>3,409.98</u>

PERFORMANCE FOOD	SUPPLIES	1,037.50
PERFORMANCE FOOD	SUPPLIES	830.00
PERFORMANCE FOOD	SUPPLIES	21.70
PERFORMANCE FOOD	SUPPLIES	720.30
PERFORMANCE FOOD	SUPPLIES	908.08
PERFORMANCE FOOD	SUPPLIES	138.72
PERFORMANCE FOOD	SUPPLIES	74.13
PERFORMANCE FOOD	SUPPLIES	59.06
PERFORMANCE FOOD	SUPPLIES	1,629.20
PERFORMANCE FOOD	SUPPLIES	2,036.50
	VENDOR TOTAL	<u>7,455.19</u>

PERFORMANCE RESPIRATORY	REPAIR	615.96
	VENDOR TOTAL	<u>615.96</u>

PERKINS	SUPPLIES	22.16
	VENDOR TOTAL	<u>22.16</u>

PERMABOUND	MEDIA	285.38
PERMABOUND	MEDIA	1,624.60
PERMABOUND	MEDIA	324.13
PERMABOUND	MEDIA	1,097.70
PERMABOUND	MEDIA	939.12
PERMABOUND	MEDIA	109.64
PERMABOUND	MEDIA	63.10
PERMABOUND	MEDIA	419.55
PERMABOUND	MEDIA	196.82
PERMABOUND	MEDIA	536.79
PERMABOUND	MEDIA	250.24
	VENDOR TOTAL	<u>5,847.07</u>

PIEDMONT, CITY	UTILITIES	891.14
	VENDOR TOTAL	<u>891.14</u>
PINK CAT	SUBSCRIPTION	49.99
	VENDOR TOTAL	<u>49.99</u>
POPPLERS	SUPPLIES	127.80
	VENDOR TOTAL	<u>127.80</u>
PRO SPORT	EQUIPMENT	4,647.00
	VENDOR TOTAL	<u>4,647.00</u>
QDOBA	SUPPLIES	105.03
	VENDOR TOTAL	<u>105.03</u>
QUILL	SUPPLIES	368.78
QUILL	SUPPLIES	66.51
QUILL	SUPPLIES	570.00
QUILL	SUPPLIES	185.43
QUILL	SUPPLIES	175.17
QUILL	SUPPLIES	206.42
QUILL	SUPPLIES	378.89
QUILL	SUPPLIES	285.00
QUILL	SUPPLIES	211.60
QUILL	SUPPLIES	93.46
	VENDOR TOTAL	<u>2,541.26</u>
RASMUSSEN	REPAIR	4,019.53
	VENDOR TOTAL	<u>4,019.53</u>
RATWIK, ROSZAK & MALONEY	LEGAL SERVICES	556.50
	VENDOR TOTAL	<u>556.50</u>
REFUSE	UTILITIES	85.00
REFUSE	UTILITIES	464.99
	VENDOR TOTAL	<u>549.99</u>
REHBERG, MEGAN	MILEAGE	261.43
	VENDOR TOTAL	<u>261.43</u>
REPLACEMENT PARTS	REPAIR	141.31
	VENDOR TOTAL	<u>141.31</u>
RICHTERS	REPAIR	105.29

RICHTERS	REPAIR	60.52
RICHTERS	REPAIR	105.29
RICHTERS	REPAIR	127.96
RICHTERS	REPAIR	71.73
RICHTERS	REPAIR	596.65
	VENDOR TOTAL	<u>1,067.44</u>

RIVERSIDE	EQUIPMENT	378.00
	VENDOR TOTAL	<u>378.00</u>

RUNNINGS	SUPPLIES	354.92
RUNNINGS	SUPPLIES	64.72
RUNNINGS	SUPPLIES	75.51
RUNNINGS	SUPPLIES	62.91
RUNNINGS	SUPPLIES	81.67
RUNNINGS	SUPPLIES	3.99
	VENDOR TOTAL	<u>643.72</u>

RUSHMORE OFFICE	SUPPLIES	1,840.00
RUSHMORE OFFICE	SUPPLIES	74.50
RUSHMORE OFFICE	SUPPLIES	92.39
RUSHMORE OFFICE	SUPPLIES	99.00
	VENDOR TOTAL	<u>2,105.89</u>

RZ CONCRETE	SITE IMPROVEMENT	20,381.25
RZ CONCRETE	SITE IMPROVEMENT	1,800.00
	VENDOR TOTAL	<u>22,181.25</u>

SAFEWAY	SUPPLIES	125.92
	VENDOR TOTAL	<u>125.92</u>

SAVVAS	CURRICULUM	1,520.64
	VENDOR TOTAL	<u>1,520.64</u>

SBHS CUSTODIAL	WORKERS	150.00
SBHS CUSTODIAL	WORKERS	1,020.00
	VENDOR TOTAL	<u>1,170.00</u>

SCHOLASTIC	WORKBOOKS	802.03
	VENDOR TOTAL	<u>802.03</u>

SNASD	DUES	53.00
	VENDOR TOTAL	<u>53.00</u>

SCHOOL SPECIALTY	SUPPLIES	294.66
	VENDOR TOTAL	<u>294.66</u>
SCOOPTOWN	MAINTENANCE	13.00
	VENDOR TOTAL	<u>13.00</u>
SCULL	SBHS KITCHEN REMODEL	303,289.80
	VENDOR TOTAL	<u>303,289.80</u>
SD ASSOCIATION AGRICULTURAL	REGISTRATION	65.00
	VENDOR TOTAL	<u>65.00</u>
SD COUNSELING	REGISTRATION	30.00
SD COUNSELING	REGISTRATION	30.00
	VENDOR TOTAL	<u>60.00</u>
SD RETAILERS	SUPPLIES	2,464.00
	VENDOR TOTAL	<u>2,464.00</u>
SERVALL	MOPS	80.32
SERVALL	NO CHARGE	0.00
SERVALL	MATS	253.59
SERVALL	LAUNDRY BAGS	60.21
SERVALL	MOPS	130.09
SERVALL	MOPS	83.97
SERVALL	MOPS	86.50
SERVALL	APRONS	28.30
SERVALL	MOPS	80.32
SERVALL	APRONS	132.02
SERVALL	APRONS	44.40
SERVALL	LAUNDRY BAG	585.21
SERVALL	SHOP TOWELS	22.63
SERVALL	APRONS	41.14
SERVALL	MOPS	42.93
SERVALL	MOPS	80.32
SERVALL	MATS	253.59
SERVALL	LAUNDRY BAGS	60.21
SERVALL	MOPS	130.09
SERVALL	MOPS	83.97
SERVALL	APRONS	28.30
SERVALL	MOPS	64.05
SERVALL	MOPS	80.32
SERVALL	LAUNDRY BAGS	90.11
SERVALL	APRONS	44.40
SERVALL	MATS	616.10
SERVALL	TOWELS	19.47
SERVALL	APRONS	49.41

SERVALL	MOPS	42.93
	VENDOR TOTAL	<u>3,314.90</u>
SEVERSON DIRT WORKS	REPAIR	387.76
	VENDOR TOTAL	<u>387.76</u>
SHERWIN WILLIAMS	SUPPLIES	18.18
SHERWIN WILLIAMS	SUPPLIES	252.00
	VENDOR TOTAL	<u>270.18</u>
SIMPLESET	SUBSCRIPTION	138.00
	VENDOR TOTAL	<u>138.00</u>
SN PSYCH	SERVICES	6,650.00
	VENDOR TOTAL	<u>6,650.00</u>
SOHL, HEATHER	REFUND	6.05
	VENDOR TOTAL	<u>6.05</u>
SD DEPT AGRICULTURE	SERVICE	10.25
	VENDOR TOTAL	<u>10.25</u>
SPARKFUN	EQUIPMENT	353.85
	VENDOR TOTAL	<u>353.85</u>
SPECIALTY INSTALLATION	REPAIR	1,183.36
	VENDOR TOTAL	<u>1,183.36</u>
SPEEDY LUBE	REPAIR	55.49
	VENDOR TOTAL	<u>55.49</u>
STAPLES	SUPPLIES	211.50
STAPLES	SUPPLIES	84.60
STAPLES	SUPPLIES	4,699.20
STAPLES	SUPPLIES	533.28
STAPLES	SUPPLIES	80.40
STAPLES	SUPPLIES	97.99
STAPLES	SUPPLIES	7.18
STAPLES	SUPPLIES	70.56
STAPLES	SUPPLIES	129.60
STAPLES	SUPPLIES	10.64
STAPLES	SUPPLIES	290.96
	VENDOR TOTAL	<u>6,215.91</u>

STURGIS ACE	SUPPLIES	19.99
STURGIS ACE	SUPPLIES	21.97
STURGIS ACE	SUPPLIES	36.49
STURGIS ACE	SUPPLIES	22.99
STURGIS ACE	SUPPLIES	1.57
STURGIS ACE	SUPPLIES	1.92
STURGIS ACE	SUPPLIES	1,889.95
STURGIS ACE	SUPPLIES	38.87
STURGIS ACE	SUPPLIES	15.29
STURGIS ACE	SUPPLIES	40.35
STURGIS ACE	SUPPLIES	11.18
STURGIS ACE	SUPPLIES	55.91
STURGIS ACE	SUPPLIES	35.08
STURGIS ACE	SUPPLIES	28.57
STURGIS ACE	SUPPLIES	23.99
STURGIS ACE	SUPPLIES	31.98
STURGIS ACE	SUPPLIES	9.99
STURGIS ACE	SUPPLIES	70.01
STURGIS ACE	SUPPLIES	74.96
STURGIS ACE	SUPPLIES	11.99
STURGIS ACE	SUPPLIES	107.91
STURGIS ACE	SUPPLIES	28.27
STURGIS ACE	SUPPLIES	13.98
STURGIS ACE	SUPPLIES	21.58
STURGIS ACE	SUPPLIES	49.98

VENDOR TOTAL	<u>2,664.77</u>
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STURGIS MEAT	MEAT	3,630.00
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VENDOR TOTAL	<u>3,630.00</u>
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STURGIS MOTORS	REPAIR	356.20
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VENDOR TOTAL	<u>356.20</u>
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NAPA	SUPPLIES	4.03
NAPA	SUPPLIES	43.68
NAPA	SUPPLIES	47.98
NAPA	SUPPLIES	57.52
NAPA	SUPPLIES	16.99

VENDOR TOTAL	<u>170.20</u>
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STURGIS STRIKERS	SUPPLIES	491.31
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VENDOR TOTAL	<u>491.31</u>
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STURGIS TIRE	REPAIR	108.78
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VENDOR TOTAL	<u>108.78</u>
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STURGIS, CITY	UTILITIES	453.17
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STURGIS, CITY	UTILITIES	271.71
STURGIS, CITY	UTILITIES	1,360.47
STURGIS, CITY	UTILITIES	2,019.58
STURGIS, CITY	UTILITIES	2,861.60
STURGIS, CITY	UTILITIES	177.95
STURGIS, CITY	TIF#2022 PAY 2023 TAXES	12,862.01
	VENDOR TOTAL	<u>20,006.49</u>
SUN LIFE	INSURANCE	3,565.75
	VENDOR TOTAL	<u>3,565.75</u>
SUPER 8	TRAVEL	747.91
	VENDOR TOTAL	<u>747.91</u>
SWEETWATER SOUND	EQUIPMENT	950.00
	VENDOR TOTAL	<u>950.00</u>
SYNCHRONY BANK	SUPPLIES	127.40
SYNCHRONY BANK	SUPPLIES	1,595.02
SYNCHRONY BANK	SUPPLIES	49.48
SYNCHRONY BANK	SUPPLIES	24.98
SYNCHRONY BANK	SUPPLIES	1,181.79
SYNCHRONY BANK	SUPPLIES	49.44
SYNCHRONY BANK	SUPPLIES	35.12
SYNCHRONY BANK	SUPPLIES	74.86
SYNCHRONY BANK	SUPPLIES	39.96
	VENDOR TOTAL	<u>3,178.05</u>
TARGET	SUPPLIES	28.89
TARGET	SUPPLIES	8.29
	VENDOR TOTAL	<u>37.18</u>
TPT	SUPPLIES	29.74
	VENDOR TOTAL	<u>29.74</u>
TEMTECH	REPAIR	7,600.00
	VENDOR TOTAL	<u>7,600.00</u>
TIE	TUITION	350.00
	VENDOR TOTAL	<u>350.00</u>
TIME EQUIPMENT	REPAIR	820.72
	VENDOR TOTAL	<u>820.72</u>

TOM'S	SUPPLIES	244.40
TOM'S	SUPPLIES	44.40
TOM'S	SUPPLIES	274.40
TOM'S	SUPPLIES	54.40
TOM'S	SUPPLIES	104.40
TOM'S	SUPPLIES	64.40
	VENDOR TOTAL	<u>786.40</u>
TRACTOR SUPPLY	SUPPLIES	132.70
	VENDOR TOTAL	<u>132.70</u>
TRUGREEN	SERVICE	293.54
	VENDOR TOTAL	<u>293.54</u>
TURBIVILLE INDUSTRIAL	SUPPLIES	10.59
	VENDOR TOTAL	<u>10.59</u>
UBER	TRAVEL	76.52
UBER	TRAVEL	114.09
UBER	TRAVEL	49.22
UBER	TRAVEL	11.00
	VENDOR TOTAL	<u>250.83</u>
US BANK	PRINTER LEASE	5,561.68
	VENDOR TOTAL	<u>5,561.68</u>
VAMC	UTILITIES	1,143.58
VAMC	UTILITIES	5,558.38
	VENDOR TOTAL	<u>6,701.96</u>
VERIZON	HOT SPOT	22.53
VERIZON	HOT SPOT	22.53
	VENDOR TOTAL	<u>45.06</u>
VISIBLE DIFFERENCE	CLEANING SERVICES	13,258.75
	VENDOR TOTAL	<u>13,258.75</u>
VS ATHLETICS	SUPPLIES	171.00
	VENDOR TOTAL	<u>171.00</u>
WADDLE, TRICIA	REFUND	9.50
	VENDOR TOTAL	<u>9.50</u>

WALMART	SUPPLIES	56.11
WALMART	SUPPLIES	314.13
WALMART	SUPPLIES	335.28
WALMART	SUPPLIES	44.80
WALMART	SUPPLIES	379.92
WALMART	SUPPLIES	5.92
	VENDOR TOTAL	<u>1,136.16</u>
WEBSTAIRANT	SUPPLIES	264.68
WEBSTAIRANT	SUPPLIES	87.09
	VENDOR TOTAL	<u>351.77</u>
WELLMARK	INSURANCE	219,096.00
	VENDOR TOTAL	<u>219,096.00</u>
WEST RIVER	UTILITIES	591.27
WEST RIVER	UTILITIES	8.88
WEST RIVER	UTILITIES	84.80
	VENDOR TOTAL	<u>684.95</u>
WEX	FUEL	4,157.19
	VENDOR TOTAL	<u>4,157.19</u>
WHITE HOUSE INN	TRAVEL	594.00
	VENDOR TOTAL	<u>594.00</u>
WW CITY WATER	UTILITIES	66.00
	VENDOR TOTAL	<u>66.00</u>
WILSON, MARY KAY	RENT	75.00
	VENDOR TOTAL	<u>75.00</u>

GENERAL FUND	\$ 870,665.60
CAPITAL OUTLAY	\$ 144,673.32
SPECIAL SERVICES	\$ 118,715.47
SBHS KITCHEN PROJECT	\$ 303,289.80
FOOD SERVICES	\$ 97,663.61
ENTERPRISE	\$ <u>6,193.39</u>
TOTAL EXPENDITURES	\$ 1,541,201.19

Coaches (7-12) - 2023-24 School Year

Girls Soccer		Name	Boys Basketball		Name
Head Coach	Adam Fitzpatrick		Head Coach	Dan Skinner	
Assistant Coach	Alexa Buckley		Assistant Coach	Pat Cass	
Volunteer Coach			Assistant Coach	Steve Hilton	
Boys Soccer		Name	Boys Basketball		Name
Head Coach	Tyler Louder		Volunteer Coach	Taylor Buus	
Assistant Coach	Paul Smith		SWMS Coach - 8A	Nikolas Scott	
Volunteer Coach	Bryan Tweedy		SWMS Coach - 8B		
Cross Country		Name	Boys Basketball		Name
Head Coach	Blake Proefrock		SWMS Coach - 7A	Carsey Clement	
Assistant Coach	Scott Peterson		SWMS Coach - 7B	Lexi Long	
SWMS Head	Kristin Cammack		SBMS Coach - 8A	Renee Harringer	
SWMS Asst.	Taylor Trohkimoinen		SBMS Coach - 8B	Billy Carpenter	
SBMS Head	Cooper Stanforth		SBMS Coach - 7A	Keenan Justice	
SBMS Asst.			SBMS Coach - 7B	Colton Juso	
Cheer		Name	Girls Basketball		Name
Head Coach	Brooke Wuebben		Head Coach	Courtney Pool	
Assistant Coach	Rachel Neuschwander		Assistant Coach	Josie Dirksen	
Volunteer Coach			Assistant Coach	Sherrie Kafka	
			SWMS Coach - 8A	Roxanne Murphy	
Boys Golf		Name	Girls Basketball		Name
Head Coach	Steve Keszler		SWMS Coach - 8B	Taylor Tronkimoinen	
Volunteer Coach	Dana Limbo		SWMS Coach - 7A	Carsey Clement	
			SWMS Coach - 7B	Kayleen Selfridge	
Volleyball		Name	Girls Basketball		Name
Head Coach	Timmi Lewis		SBMS Coach - 8A	Kattie Bland	
Assistant Coach - JV	Katie O'Boyle		SBMS Coach - 8B	Alexa Buckley	
Assistant Coach - C/9th	Avery Middleton		SBMS Coach - 7A	Renee Herringer	
Volunteer Coach			SBMS Coach - 7B	Billy Carpenter	
Wrestling		Name	Wrestling		Name
SWMS Coach - 8A	Roxy Murphy		Head Coach	Mike Abell	
SWMS Coach - 8B	Twyla Barden		Assistant Coach	Steve Keszler	
SWMS Coach - 7A	Ashley Abell		Assistant Coach	Jason Schlichtemeier	
SWMS Coach - 7B	Taylor Erlenbusch		Assistant Coach	Bryce Leonhardt	
SBMS Coach - 7A	Grace Steinley		Assistant Coach	Rance Sivertsen	
SBMS Coach - 7B	Darla Aspen		Volunteer Coach	Ashley Abell	
SBMS Coach - 8A	Kylie Farrar		Volunteer Coach	Kyler Henderson	
			Volunteer Coach	Daren Snyder	
SBMS Coach - 8B	Renee Herringer		SWMS Head	Jason Schlichtemeier	
Football		Name	Football		Name
Head Coach	Chris Koletzky		SWMS Asst.	Bryce Leonhardt	
Assistant Coach	Ward Anderson		SBMS Head	Anson Juelfs	
Assistant Coach	Tyler Lewis		SBMS Asst.	Tyler Lewis	
Assistant Coach	Dan Graf		SBMS Volunteer	Edward Heisinger	
Track		Name	Track		Name
Assistant Coach	Pat Cass		Head Coach	Blake Proefrock	
Assistant Coach	Shane Whidby		Assistant Coach	Scott Peterson	
Assistant Coach	Coleman Johnson		Assistant Coach	Steve Hilton	

Assistant Coach	Justin Burnham		Assistant Coach	Chris Koletzky
Volunteer Coach	Taylor Buus		Assistant Coach	Ward Anderson
Volunteer Coach	Tom Donney		Assistant Coach	Kristi Cammack
Volunteer Coach	Dusty Hess		SWMS Head	Dan Skinner
Volunteer Coach	Brian Jost		SWMS Asst.	Mike Abell
SWMS Coach - 8	Rex Schrock		SWMS Asst.	Ashley Abell
SWMS Coach - 8	Hunter Harrison		SWMS Asst.	Josie Dirksen
SWMS Coach - 7	Mike Abell		SWMS Asst.	Shane Whidby
SWMS Coach - 7	Jason Schlichtemeier		SBMS Head	Cooper Stanforth
SBMS Coach - 8	Seth Keszler		SBMS Asst.	Kylie Farrar
SBMS Coach - 8	Nikolas Scott		SBMS Asst.	Jimi Feist
SBMS Coach - 7	Keenan Justice		SBMS Asst.	Renee Harringer
SBMS Coach - 7	Billy Carpenter		SBMS Asst.	Kattie Bland
Debate	Name		Girls Golf	Name
Head Coach	Eric Johnson		Head Coach	Steve Keszler
Assistant Coach	Tamara Voight		Assistant Coach	
SWMS Coach	Megan Oviatt		Girls Softball	Name
SBMS Coach	Kelsey Ruff		Head Coach	Kayleen Selfridge
Oral Interp	Name		Assistant Coach	
Head Coach	Megan Oviatt			
SWMS Coach	-		Junior Class Advisors	
SBMS Coach	-		Split	Shawn Koontz
Band	Name		Split	Jennifer Loftin
Head Director	Emily Young		Senior Class Advisors	
SWMS/SBMS	Gary Nelson		Split	Stephanie Kaufman
Chorus	Name		Split	Kari Van Zee
Head Director	Jennifer Loftin		Split	Jenece Holzbauer
SWMS/SBMS	Hillary Hill			
Drama	Name			
Head Director	Shawntera Kennedy		Rural Volleyball	
Volunteer Coach	Teresa Bartlett		Head Coach	Amy Wilcox
SWMS Director	Hillary Hill		Asst Coach	Cassie Rhoden
SWMS Asst. Director	Gina Soriano		Rural Basketball	
SBMS Director	Carol Waider		Coach	Jade Keffeler
SBMS Asst. Director	Katie Herrington		Coach	Kaitlyn Keffeler
Yearbook	Name		Coach	Trent Schuelke
Head Advisor	Shanna Dschaak		Coach	JJ Elshere
SWMS Advisor	Kristi Cammack		Coach	Dusty Hatch
SBMS Advisor	Cami Wenk		Coach	Chase Arneson
Journalism	Name		Rural Track	
Head Advisor	Teresa Froelich		Head Coach	Daine McNenny
FFA	Name			
Head Advisor	Stran Holben		Special Olympics	
Volunteer Coach	Sidney Peterson		Head Coach	Anna Lyons
Student Council	Name		Asst Coach	Makenzie Skovlund

Head Advisor	Matt Mott			
SWMS Advisor	Kristi Cammack/Mikayla Wilson			
SBMS Advisor	Jimi Olson/Grace Steinley			
Knowledge Bowl	Name			
Head Advisor	Jean Karsten			
SWMS Advisor	Tammy Neilan			
SBMS Advisor	Tiana Kassis			
Prostart	Name			
Head Advisor	Mica Sulzbach-Bataille			

Description	Quantity	Condition	Admin. Unit
Smart boards	22	poor	Technology
27" flat screen TV	1	poor	Technology
8 port switch	1	poor	Technology
Yealink phones	345	poor	District wide
Laptops	4	poor	Technology
Monitors	36	poor	Technology
Keyboards	81	poor	Technology
printer toner and cartridges	14	new	Technology
paper shredder	2	poor	Technology
Power conditioning unit	2	poor	Technology
Document camera	3	poor	Technology
PC tower	4	poor	Technology
universal power supply	2	poor	Technology
printer	2	poor	Technology
stereo & speakers	1	poor	Technology
PC	5	poor	Technology
macbook case	15	poor	Technology
hide it mount	60	poor	Technology
projector	25	poor	District wide
Ruckus access points	69	poor	District wide

Brett Burditt, the Meade 46-1 business manager, is requesting the Meade 46-1 Board of Education to declare the following items surplus and to be liquidated at the discretion of the business manager.

REQUEST FOR SCHOOL BOARD WAIVER

Date: 11.14.23

Name of the school board member, school administrator or school business manager requesting the waiver:

Chrissy Peterson

Brief explanation of the potential conflict of interest:

Sidney Peterson, daughter, volunteers for the high school FFA group

Brief explanation of the essential terms of the contract(s) or transaction(s) from which a potential conflict of interest may arise, including

(1) all parties to the contract

Sidney Peterson, Chrissy Peterson

(2) the person's role in the contract or transaction

Sidney leads the Ag Issues group

(3) the purpose(s)/objective(s) of the contract

volunteer

(4) the consideration or benefit conferred or agreed to be conferred upon each party

(5) the length of time of the contract

2023-2024 school year.

(6) any other relevant information

N/A

Signature of Person Requesting Waiver: Chrissy Peterson

THIS IS A PUBLIC DOCUMENT

Meade SCHOOL BOARD

WAIVER AUTHORIZATION PURSUANT TO SDCL 3-23-3

A written request for waiver of conflict, dated 11/14/23, was received from

Chrissy Peterson. The request was acted upon by the members of the
Meade School District School Board during a meeting held on _____.

- _____ The request for waiver was denied because the terms of the contract were not considered fair and reasonable, or contrary to the public interest.
- _____ The request for waiver was authorized because the terms of the contract are fair, reasonable, and not contrary to the public interest such that a waiver should be granted.
- _____ The request for waiver was authorized because the terms of the contract are fair, reasonable, and not contrary to the public interest such that a waiver should be granted, subject to the following conditions:

Signature of School Board President /Chairperson or Authorized Member

Printed Name: _____

Date _____

Date mailed to Auditor General _____

THIS IS A PUBLIC DOCUMENT

MOMS *for*
★ **LIBERTY** ★

MEADE COUNTY • SD

OUR MISSION

MOMS *for*
★ LIBERTY ★

Children should be
educated and instructed
in the principles
of *freedom.*
JOHN ADAMS



Moms for Liberty is dedicated to fighting for the survival of America by **unifying, educating and empowering** parents to **defend their parental rights** at all levels of government.



why?

RESULTS



- Parents have felt increasingly frustrated and concerned by the actions of their local government and school districts. Moms for Liberty helps these concerned parents organize and amplify their voices to achieve the most important of goals: RESULTS



KEY ISSUES

MOMS *for*
★ **LIBERTY** ★

- We, as parents, demand a seat at the table as we defend boundaries and rights in education
- Parents, as a whole, are more trustworthy than any government entity



WHO WE ARE

MOMS *for*
LIBERTY★



Moms for Liberty members are
moms, dads, grandparents,
aunts, uncles, friends, and
community members.

Founders
Tiffany Justice & Tina Descovich
Former FL School Board Members

WHERE WE ARE

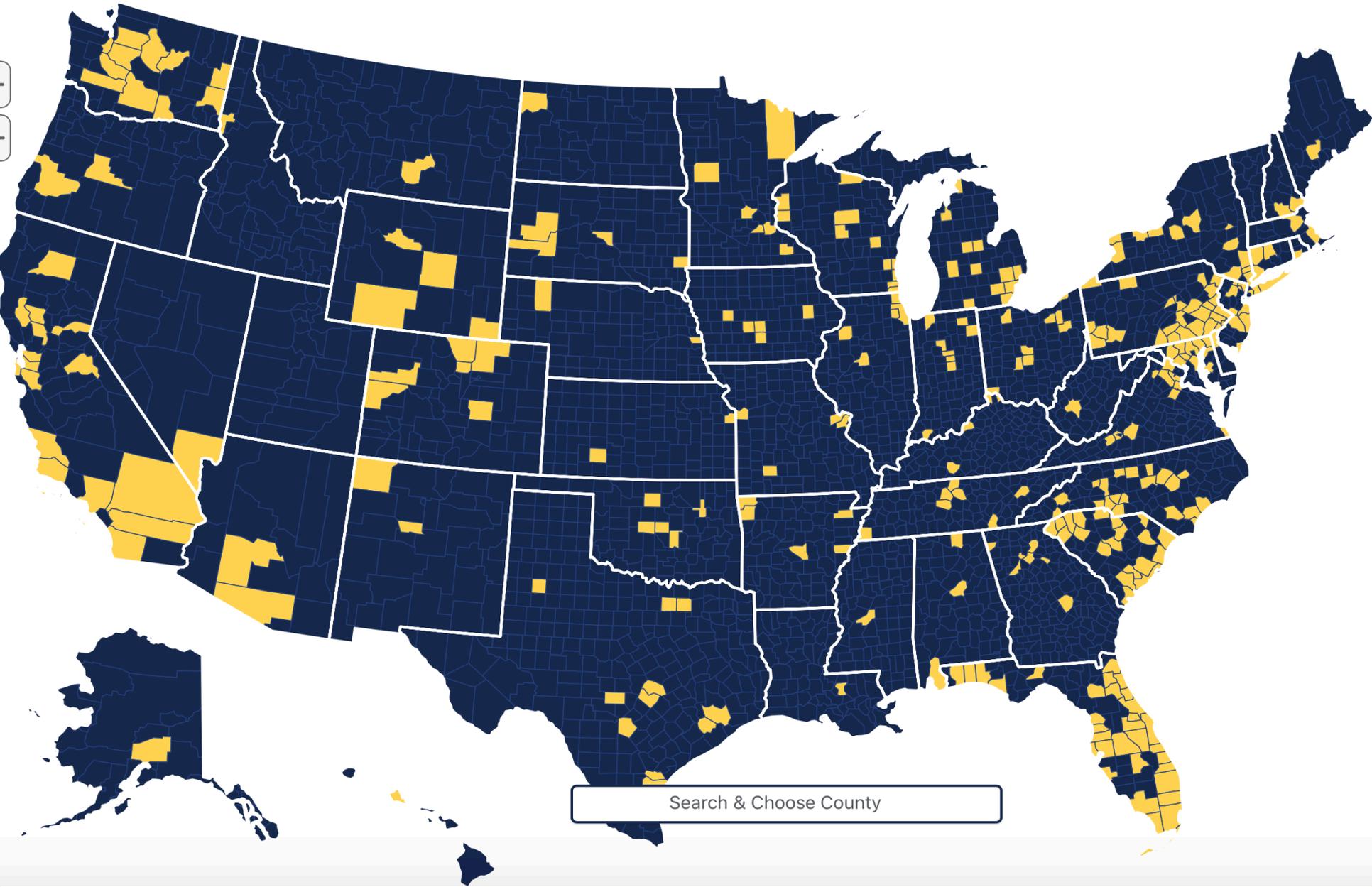
MOMS *for*
★ LIBERTY ★

Launched: January 1, 2021

130,000+
Members

300+
Chapters

48
States



Search & Choose County

MOMS *for*
★ **LIBERTY** ★

MEADE COUNTY CHAPTER



OUR EXECUTIVE BOARD:



DeeKenna Rohde,
Chapter Chair



Stephanie
Manzanares,
Vice Chair



Jillian Caggiano,
Treasurer



Jenelle Fleagle,
Secretary



THE WORK TO BE DONE

- Cleaning up School Libraries
- Improving Academic Performance
- The Risks of Social Emotional Learning
- Resources for Alternative Instruction & Special Needs Students

How Can We **HELP?**

DID YOU KNOW ...

The current Library Materials Policy in Meade 46-1 is dated

JULY 14, 1986

REMOVED

MOMS *for*
★ LIBERTY ★

- “How To Be An Antiracist” by Ibrin X Kendi - removed by Executive Order of the Governor in South Dakota



Age Appropriate is NOT Banning

- Americans have traditionally agreed as a society on the idea of age appropriateness
- We accept movie & video game ratings and explicit warnings on music and Internet access
- Books presented to children in a public school setting are no different
- Schools have the responsibility of keeping obscene and pornographic materials out of the hands of children

No one wants to *ban* anything.

Curate

'kyər-āt ; kyu-rāt

vt. (transitive verb) curated; curating; curates

1: to select (**the best or most appropriate**) especially for presentation, distribution, or publication : such as

a: to select and organize (artistic works) for presentation in (something, such as an exhibit, show, or program)

b: to select and organize (articles, images, books, etc.) for display, distribution, or publication

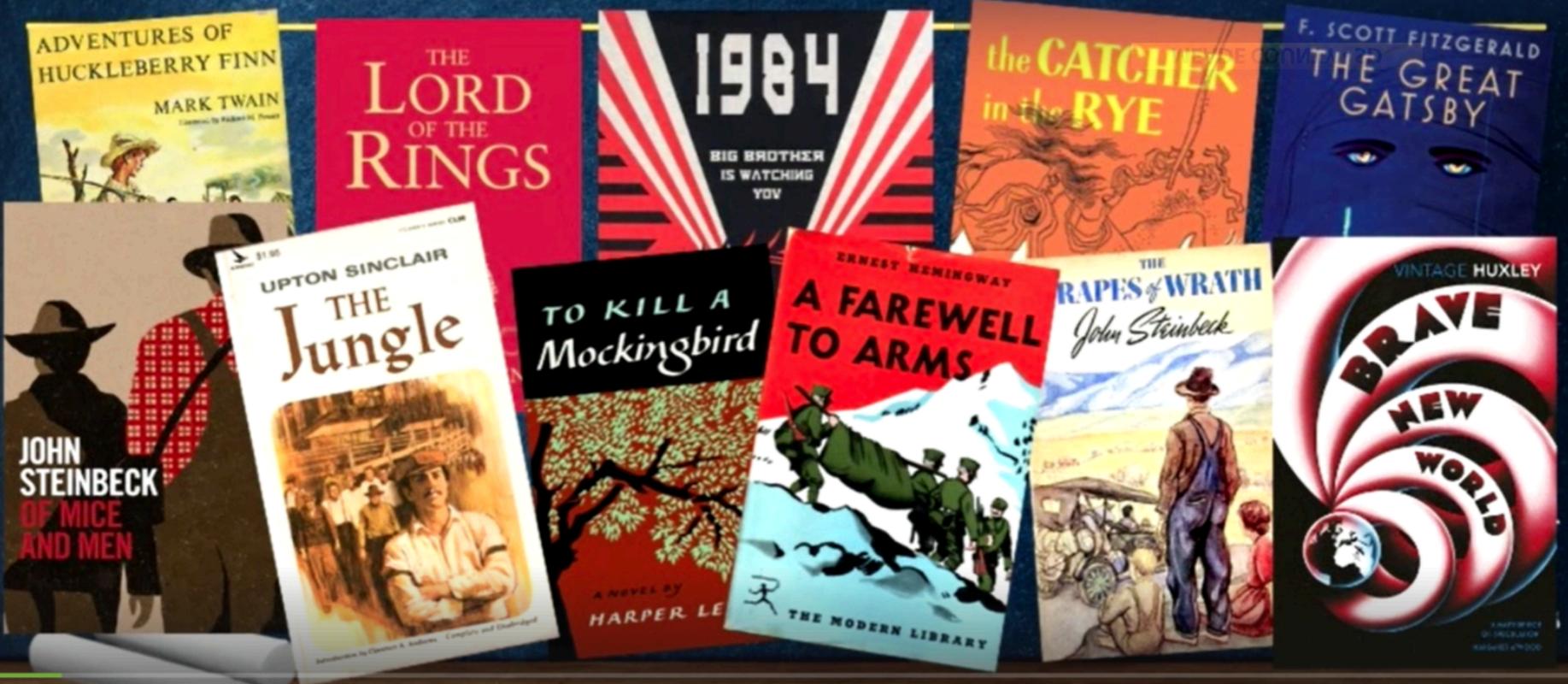
Example Sentence

Mrs. Appleton *curates* her school's library using multiple criteria, including age-appropriateness.

No one wants to **ban** anything.

These are NOT the books

MOMS *for*
★ LIBERTY ★
MEADE COUNTY • SD



Elementary Schools



Piedmont Valley

Drama by Raina Telgemeier- rated 2/5-a story of children discovering their own and their classmates' sexuality <https://tinyurl.com/2xf98t7c> -

Whitewood

Then Again, Maybe I Won't by Judy

Blume https://en.wikipedia.org/wiki/Then_Again,_Maybe_I_Won%27t -

Chains by Laurie Halse Anderson- parents should be aware that this book is recommended for ages 10 and up only, but review is pending. Also written by this author are many books on similar topics.

Drama by Raina Telgemeier- rated 2/5

Sturgis

Drama by Raina Telgemeier- rated 2/5 <https://tinyurl.com/2xf98t7c>

Is He a Girl? by Louis Sachar -rated 1/5 but tells the story of a boy considering gender transition <https://tinyurl.com/2n95n6rc>

Middle Schools

Stagebarn

The Hate U Give by Angie Thomas- rated 3/5 <https://tinyurl.com/bdfvcnt3> -

On the Come Up by Angie Thomas- a young adult –
novel https://en.wikipedia.org/wiki/On_the_Come_Up -

More Happy Than Not by Adam Silvera- rated 3/5 <https://tinyurl.com/jr2mmfbj>

Out of Darkness by Ashley Hope Perez- not rated on website-depictions of violence and
rape- <https://tinyurl.com/77e7ufew> -

Sold by Patricia McCormick- **rated 5/5** <https://tinyurl.com/2bcrmsms>

Looking for Alaska by John Greene- rated 3/5 <https://tinyurl.com/59hx6k8k>

Thirteen Reasons Why by Jay Asher- rated 3/5 about suicide
<https://tinyurl.com/mtvd7mp7>

Drama by Raina Telgemeier - rated 2/5 <https://tinyurl.com/2xf98t7c>

Middle Schools



Sturgis Williams

Sold by Patricia McCormick- **rated 5/5** <https://tinyurl.com/2bcrmsms>

The Hate U Give by Angie Thomas-rated 3/5 <https://tinyurl.com/bdfvcnt3>

America by E.R. Frank-rated 3/5 <https://tinyurl.com/2p8tm8ad>

Speak by Laurie Halse Anderson-rated 3/5 <https://tinyurl.com/3z38yy3b>

Speak the Graphic Novel by Laurie Halse Anderson- rated 3/5 <https://tinyurl.com/3b8cmmzs>

Wintergirls by Laurie Halse Anderson-rated 3/5 <https://tinyurl.com/3ex2yrae> -

The Lovely Bones by Alice Sebold- rated 3/5 <https://tinyurl.com/5c7wea7z>

Ask the Passengers by A.S. King- rated 3/5 <https://tinyurl.com/2p87sr2a>

Glass by Ellen Hopkins- rated 3/5 <https://tinyurl.com/yt9u9vwp>

Crank by Ellen Hopkins- rated 3/5 <https://tinyurl.com/5fdeyacc>

Fallout by Ellen Hopkins - rated 3/5 <https://tinyurl.com/a5zvarhz>

Empire of Storms by Sarah J Maas- rated 4/5 <https://tinyurl.com/7pcuewak>

Tower of Dawn by Sarah J Maas- rated 3/5 <https://tinyurl.com/ybdw5y7y> This author has many books.

More Happy Than Not by Adam Silvera - rated 3/5 <https://tinyurl.com/jr2mmfbi>

The Haters by Jesse Andrews-rated 4/5 <https://tinyurl.com/5546s93n>

Out of Darkness by Ashley Perez-not rated on website-depictions of violence and rape -<https://tinyurl.com/77e7ufew>

Looking for Alaska by John Green- rated 3/5 <https://tinyurl.com/59hx6k8k>

Eleanor and Park by Rainbow Rowell- rated 3/5 <https://tinyurl.com/56we6bwc>

Thirteen Reasons Why by Jay Asher- rated 3/5 <https://tinyurl.com/mtvd7mp7>

Ghost Boys by Jewel Parker Rhodes- rated 2/5 <https://tinyurl.com/2vr2tzxn>

Drama by Raina Telgemeier- rated 2/5 <https://tinyurl.com/2xf98t7c>

Better Nate than Ever by Tim

Federle- <https://www.commonsemmedia.org/book-reviews/better-nate-than-ever>

High School

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Sturgis Brown

Concrete Rose by Angie Thomas-rated 3/5 <https://tinyurl.com/y6cnapyk>

The Hate U Give by Angie Thomas-rated 3/5 <https://tinyurl.com/bdfvcnt3>

On the Come Up by Angie Thomas- a young adult novel https://en.wikipedia.org/wiki/On_the_Come_Up

Native Son by Richard Wright-rated 3/5 <https://tinyurl.com/3ymf38um>

America by E.R. Frank-rated 3/5 <https://tinyurl.com/2p8tm8ad>

Paradise by Toni Morrison-a disturbing and dark story about a group of battered women, many of whom get murdered by men from a nearby town. Includes themes of abuse, alcoholism, and racism. [https://en.wikipedia.org/wiki/Paradise_\(Morrison_novel\)](https://en.wikipedia.org/wiki/Paradise_(Morrison_novel))

Sula Toni Morrison- a story about the lives of people living in a segregated town. Includes themes of sexuality, suicide. [https://en.wikipedia.org/wiki/Sula_\(novel\)#Literary_significance_and_criticism](https://en.wikipedia.org/wiki/Sula_(novel)#Literary_significance_and_criticism)

Beloved by Toni Morrison-rated 3/5 <https://tinyurl.com/86aur34v>

The Bluest Eye by Toni Morrison-rated 4/5 <https://tinyurl.com/2p8k6rp9>

Chosen by P.C. and Kristin Cast-rated 3/5 <https://tinyurl.com/ycku69dz>

It Starts with Us by Colleen Hoover-rated 4/5 <https://tinyurl.com/4nnea792>

It Ends with Us by Colleen Hoover-rated 4/5 <https://tinyurl.com/bdd4cr6y>

Ugly Love by Colleen Hoover-rated 4/5 <https://tinyurl.com/ndyhn55x>

Speak: The Graphic Novel by Laurie Halse Anderson-rated 3/5 <https://tinyurl.com/3b8cmmzs>

Wintergirls by Laurie Halse Anderson-rated 3/5 <https://tinyurl.com/3ex2yrae>

The Freedom Writer's Diary by the Freedom Writers-rated 4/5 <https://tinyurl.com/2dwbw5k4> with teacher book

The Handmaid's Tale by Margaret Atwood-rated 4/5 <https://tinyurl.com/ycchhpz5> many books by author

The Testaments by Margaret Atwood- the sequel of "The Handmaid's Tale" this book has the same sexual and abusive content https://en.wikipedia.org/wiki/The_Testaments

The Lovely Bones by Alice Sebold-rated 3/5 <https://tinyurl.com/5c7wea7z>

Lucky by Alice Sebold -rated 4/5 <https://tinyurl.com/t8kyf6s2>

Identical by Ellen Hopkins -rated 4/5 <https://tinyurl.com/5n6mswxj>

Rumble by Ellen Hopkins -rated 3/5 <https://tinyurl.com/2p9zsbbs>

Collateral by Ellen Hopkins - rated 4/5 <https://tinyurl.com/3ptwmrfw>

Smoke by Ellen Hopkins - rated 3/5 <https://tinyurl.com/sadvf8hb>

Burned by Ellen Hopkins - rated 3/5 <https://tinyurl.com/2sh7p63n>

Glass by Ellen Hopkins - rated 3/5 <https://tinyurl.com/yt9u9vwp>

Fallout by Ellen Hopkins - rated 3/5 <https://tinyurl.com/a5zvarhz>

Tilit by Ellen Hopkins - rated 4/5 <https://tinyurl.com/4f8npg95>

Tricks by Ellen Hopkins - rated 5/5 <https://tinyurl.com/mtxwemxu>

Impulse by Ellen Hopkins - rated 3/5 <https://tinyurl.com/3x8jt28m>

Crank by Ellen Hopkins - rated 3/5 <https://tinyurl.com/5fdeyacc>

High School

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Grown by Tiffany Jackson - rated <https://tinyurl.com/yckw97nh>

Allegedly: A Novel by Tiffany Jackson - rated 3/5 <https://tinyurl.com/2bb9b3ey>

Kingdom of Ash by Sarah J Maas-rated 4/5 <https://tinyurl.com/bdbmj3k6>

Tower of Dawn by Sarah J Maas-rated 3/5 <https://tinyurl.com/ybdw5v7y>

Empire of Storms by Sarah J Maas-rated 4/5 <https://tinyurl.com/7pcuewak>

A Court of Thorns and Roses by Sarah J Maas - rated 4/5 <https://tinyurl.com/2p827jt9>

A Court of Frost and Starlight by Sarah J Maas - rated 4/5 <https://tinyurl.com/r739d2m8>

A Court of Wings and Ruin by Sarah J Maas - rated 4/5 <https://tinyurl.com/yckw5ddv>

A Court of Mist and Fury by Sarah J Maas - rated 4/5 <https://tinyurl.com/28mnu4s7>

Go Ask Alice, Anonymous- rated 3/5 <https://tinyurl.com/mwpyccef>

Ramona Blue by Julie Murphy - rated 3/5 <https://tinyurl.com/39ve7u83>

Slaughterhouse Five by Kurt Vonnegut - rated 4/5 <https://tinyurl.com/mrxjxj6d>

Beautiful by Amy Reed - rated 4/5 <https://tinyurl.com/mur8wyz7>

Living Dead Girl by Elizabeth Scott- rated 4/5 <https://tinyurl.com/58y8cnnu>

This One Summer by Mariko Tamaki - rated 3/5 <https://tinyurl.com/5n6r4syu>

The Haters by Jesse Andrews-rated 4/5 <https://tinyurl.com/5546s93n>

Fade by Lisa McMann-rated 3/5 <https://tinyurl.com/2p9yzkkw>

Out of Darkness by Ashley Hope Perez-not rated on website-depictions of graphic rape and violence- <https://tinyurl.com/77e7ufew>

The Kite Runner by Khaled Hosseini-rated 4/5 <https://tinyurl.com/mrycfpsx>

The Kite Runner the Graphic Novel by Khaled Hosseini-rated 3/5 <https://tinyurl.com/4rh2neku>

The Art of Racing in the Rain by Garth Stein-rated 3/5 <https://tinyurl.com/3u9hwp3d>

My Friend Dahmer by Derf Backderf- rated 2/5 but includes necrophilia <https://tinyurl.com/2vx66c66>

Looking for Alaska by John Green -rated 3/5 <https://tinyurl.com/59hx6k8k>

Eleanor and Park by Rainbow Rowell- rated 3/5 <https://tinyurl.com/56we6bwc>

Thirteen Reasons Why by Jay Asher- rated 3/5 <https://tinyurl.com/mtvd7mp7>

The Poet X by Elizabeth Acevedo- rated 3/5 <https://tinyurl.com/bddv3jsu>

The Truth About Alice by Jennifer Mathieu- rated 3/5 <https://tinyurl.com/38eyd6aa>

Internment by Samira

Ahmed- <https://www.commonsemmedia.org/book-reviews/internment> I find the profanity, violence, and controversial anti-American themes in this book to be troubling, and parents should at least be aware of its availability.

Drama by Raina Telgemeier-rated 2/5, encourages questioning of sexual identities <https://tinyurl.com/2xf98t7c>

Go With the Flow by Lily Williams and Karen

Schneemann <https://www.amazon.com/Go-Flow-Karen-Schneemann/dp/1250143179>

This book is about a group of girls who start a revolution at their school due to the (detailed) problems they have because of a lack of pads and tampons.

LGBTQ+ Athletes Claim the Field by Kirstin Cronn-Mills- this book supports allowing people who identify as the opposite sex to play in leagues and on teams with their preferred sex, a practice that is very controversial nation-wide and has led to injuries, lack of privacy, and disadvantages for biologically female athletes.

Abortion by Emma

Berne- <https://www.goodreads.com/book/show/2697353-abortion> This nonfiction book lays out arguments for and against abortion, but this is an issue kids should be discussing with their parents, not reading about in a school library.

Cleaning Up Our Libraries

HB1163 would have prohibited “the dissemination of obscene material to minors in a public school or public library”

SB193 would have “established provisions related to the review and selection of instructional materials in school districts.”

SB193 also would have required districts to “provide a formal process” by which parents could request review of any material available in the school if the parent believes that material is harmful to children or not age appropriate

STATE LEGISLATIVE WINS

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24 Bills Have Become Law

Florida

Indiana

South Carolina

Iowa

Kentucky

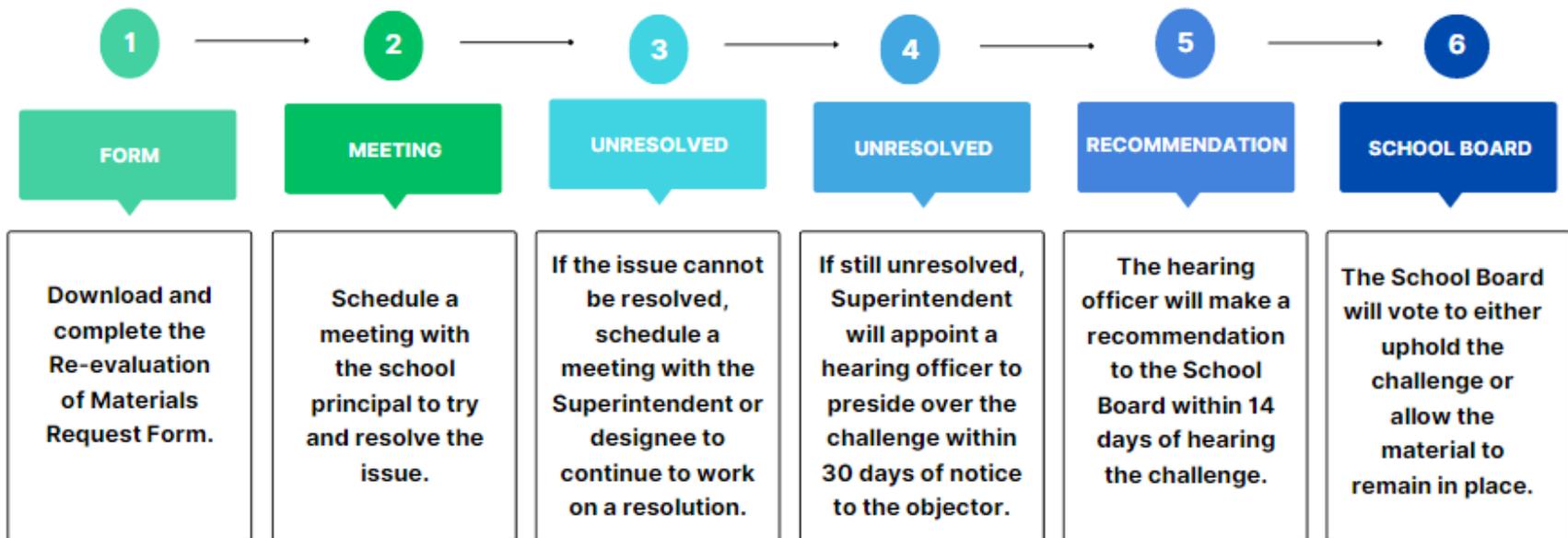
Virginia

Oklahoma



Sample Materials Challenge Process

Objections made to material used in classrooms, made available in school library or included on a reading list (SB Policy 2522)



Sample Separation of Books in School Library



Academic Performance

STUDENT PERFORMANCE

South Dakota's students take the annual state assessments for the subjects of English language arts and mathematics in grades 3-8 and 11, and science in grades 5, 8 and 11. Student Performance measures how well the students performed on the state assessments.



English
Language Arts

58%

Mathematics

49%

Science

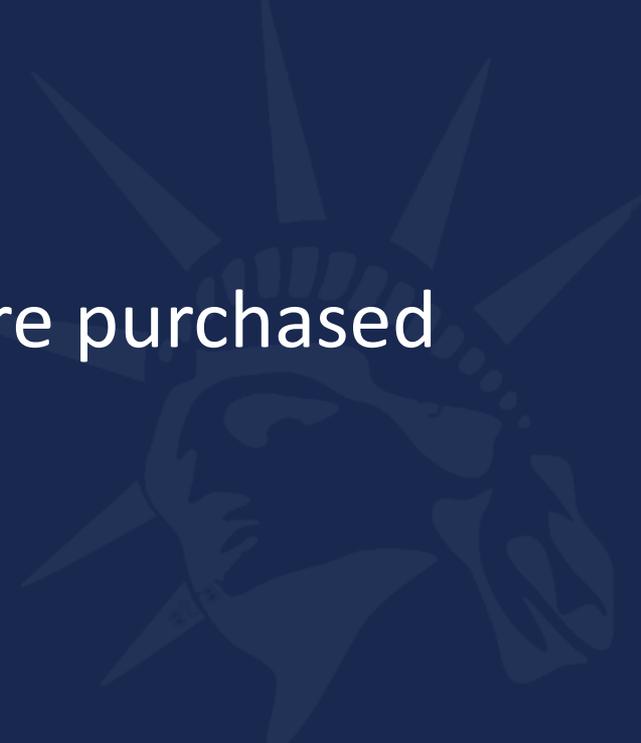
49%

How Can We **HELP?**

SOCIAL EMOTIONAL LEARNING

- Student Questionnaires and Surveys
- Automatically places children in MTSS Tier 1 Support
- Review of future curricula before purchased

How Can We **HELP?**



Social Emotional Learning



- Children need life skills (empathy, build relationships, and manage emotions)
- Psychologically manipulate attitudes, beliefs, and worldview
- Looked at through the lens of equity
- *Critical Race Theory* is the ideology, *SEL (Trauma Informed Care)* is the Delivery System

DID YOU KNOW

- \$700,000 in curricula expense in the District 5 Year Plan
- Do parents have a seat at the table to review before hundreds of thousands of their tax dollars are spent
- Does this curricula include SEL ... Trauma Informed Care ... and Critical Race Theory

RESOURCES

- Why are so many families leaving our schools to opt for Alternative Instruction
- Why doesn't the district have more resources available for special needs students



HOW WE PARTICIPATE



- Spread **Awareness** and understanding of the limited role of government.
- **Hold Leaders Accountable** or work to replace them with liberty-minded individuals.
- **Oppose Government Overreach** and stand together against intimidation tactics.
- **Promote Liberty** and teach the Republic's founding principles in our homes and communities.
- **Activate to Public Service** liberty-minded citizens in elected positions.
- **Engage on Key Issues** impacting our families and communities.
-

PARENT ★ PLEDGE

I pledge to honor the *fundamental rights of parents* including, but not limited to the right to direct the education, medical care, and moral upbringing of their children. I pledge to advance policies that strengthen parental involvement and decision-making, increase transparency, defend against government overreach, and secure parental rights at all levels of government.

SIGN THE PLEDGE

MomsforLiberty.org/pledge

MOMS *for*
★ **LIBERTY** ★

QUESTIONS

MOMS *for*
★ LIBERTY ★

MEADE SCHOOL DISTRICT NO. 46-1

Financial Statements

June 30, 2023



Meade School District No. 46-1
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June 30, 2023

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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, 2023, 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, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and GAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, Schedule of the District's Proportionate Share of the Net Pension Liability (Asset), Schedule of Pension Contributions, and Notes to Required Supplementary Information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

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

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The list of School District Officials is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The list of School District Officials has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 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

November 27, 2023

BASIC FINANCIAL STATEMENTS

Meade School District No. 46-1
Statement of Net Position
June 30, 2023

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 15,435,037	\$ 993,813	\$ 16,428,850
Taxes Receivable - Current	8,480,564	-	8,480,564
Taxes Receivable - Delinquent	76,396	-	76,396
Due from Other Governments	789,303	2,186	791,489
Inventories	25,009	20,945	45,954
	<u>24,806,309</u>	<u>1,016,944</u>	<u>25,823,253</u>
Capital Assets:			
Land	2,974,059	-	2,974,059
Buildings	68,947,989	-	68,947,989
Improvements	2,335,338	-	2,335,338
Equipment	2,978,732	1,241,611	4,220,343
Right of Use Assets - Leased Equipment	138,903	-	138,903
Construction in Progress	144,717	-	144,717
Less: Accumulated Depreciation	<u>(26,872,481)</u>	<u>(911,423)</u>	<u>(27,783,904)</u>
Total Capital Assets, Net of Depreciation	<u>50,647,257</u>	<u>330,188</u>	<u>50,977,445</u>
Restricted Assets:			
Net Pension Assets	59,055	2,479	61,534
Cash Restricted for Debt Service	4,513,506	-	4,513,506
Cash Restricted for Construction	<u>7,489,442</u>	<u>-</u>	<u>7,489,442</u>
Total Restricted Assets	<u>12,062,003</u>	<u>2,479</u>	<u>12,064,482</u>
TOTAL ASSETS	<u>87,515,569</u>	<u>1,349,611</u>	<u>88,865,180</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension-related Deferred Outflows	<u>5,893,250</u>	<u>247,374</u>	<u>6,140,624</u>
LIABILITIES			
Accounts Payable	12,830	-	12,830
Contracts Payable	2,000,385	-	2,000,385
Payroll Liabilities	437,737	72,623	510,360
Unearned Revenue	-	135,258	135,258
Accrued Interest	348,116	-	348,116
Long-term Liabilities:			
Due Within One Year	2,218,247	19,747	2,237,994
Due in More than One Year	<u>28,720,500</u>	<u>11,952</u>	<u>28,732,452</u>
TOTAL LIABILITIES	<u>33,737,815</u>	<u>239,580</u>	<u>33,977,395</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Net Position (Continued)
June 30, 2023

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Future Periods	9,555,239	-	9,555,239
Pension-related Deferred Inflows	<u>3,439,731</u>	<u>144,386</u>	<u>3,584,117</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>12,994,970</u>	<u>144,386</u>	<u>13,139,356</u>
NET POSITION			
Net Investment in Capital Assets	20,059,979	330,188	20,390,167
Restricted:			
Capital Outlay	12,547,907	-	12,547,907
Special Education	1,203,457	-	1,203,457
Debt Service	4,513,506	-	4,513,506
Proportionate Share of Net Pension	2,512,574	105,467	2,618,041
Unrestricted	<u>5,838,611</u>	<u>777,364</u>	<u>6,615,975</u>
TOTAL NET POSITION	<u>\$ 46,676,034</u>	<u>\$ 1,213,019</u>	<u>\$ 47,889,053</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, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES							
Instruction	\$ 16,413,885	\$ -	\$ 2,069,387	\$ -	\$ (14,344,498)	\$ -	\$ (14,344,498)
Support Services	13,163,511	111,315	273,372	3,588,948	(9,189,876)	-	(9,189,876)
Nonprogrammed Charges	25	-	-	-	(25)	-	(25)
Cocurricular Activities	969,067	57,816	-	-	(911,251)	-	(911,251)
Interest on Long-term Debt *	1,002,637	-	-	-	(1,002,637)	-	(1,002,637)
Total Governmental Activities	<u>31,549,125</u>	<u>169,131</u>	<u>2,342,759</u>	<u>3,588,948</u>	<u>(25,448,287)</u>	<u>-</u>	<u>(25,448,287)</u>
BUSINESS-TYPE ACTIVITIES							
Food Service	1,637,713	728,586	747,492	-	-	(161,635)	(161,635)
Concessions	200,419	206,197	-	-	-	5,778	5,778
Total Business-type Activities	<u>1,838,132</u>	<u>934,783</u>	<u>747,492</u>	<u>-</u>	<u>-</u>	<u>(155,857)</u>	<u>(155,857)</u>
Total Primary Government	<u>\$ 33,387,257</u>	<u>\$ 1,103,914</u>	<u>\$ 3,090,251</u>	<u>\$ 3,588,948</u>	<u>(25,448,287)</u>	<u>(155,857)</u>	<u>(25,604,144)</u>
GENERAL REVENUES							
Taxes:							
Property Taxes							
					18,405,402	-	18,405,402
Gross Receipts Taxes							
					225,452	-	225,452
Revenue from State Sources:							
State Aid							
					12,504,748	-	12,504,748
Other							
					36,475	-	36,475
Revenue from Federal Sources							
					98,004	-	98,004
Revenue from Intermediate Sources							
					380,143	-	380,143
Unrestricted Investment Earnings							
					461,017	14,452	475,469
Other General Revenues							
					97,522	-	97,522
Compensation for Loss of Capital Assets							
					(28,503)	-	(28,503)
Interest Rebate							
					129,467	-	129,467
Total General Revenues							
					<u>32,309,727</u>	<u>14,452</u>	<u>32,324,179</u>
CHANGE IN NET POSITION					6,861,440	(141,405)	6,720,035
NET POSITION - BEGINNING					<u>39,814,594</u>	<u>1,354,424</u>	<u>41,169,018</u>
NET POSITION - ENDING					<u>\$ 46,676,034</u>	<u>\$ 1,213,019</u>	<u>\$ 47,889,053</u>

* The District does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Balance Sheet - Governmental Funds
June 30, 2023

	General Fund	Capital Outlay Fund	Special Education Fund	Debt Service Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$ 7,990,302	5,631,027	\$ 1,813,708	\$ -	\$ -	\$ 15,435,037
Taxes Receivable, Current	4,081,470	2,746,904	1,652,190	-	-	8,480,564
Taxes Receivable, Delinquent	35,330	26,686	14,380	-	-	76,396
Due from Other Governments	724,564	64,739	-	-	-	789,303
Inventory of Supplies	25,009	-	-	-	-	25,009
Restricted Assets:						
Cash Restricted for Debt Service	-	-	-	4,013,476	500,030	4,513,506
Cash Restricted for Construction	-	7,489,442	-	-	-	7,489,442
TOTAL ASSETS	<u>\$ 12,856,675</u>	<u>\$ 15,958,798</u>	<u>\$ 3,480,278</u>	<u>\$ 4,013,476</u>	<u>\$ 500,030</u>	<u>\$ 36,809,257</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Balance Sheet - Governmental Funds (Continued)
June 30, 2023

	General Fund	Capital Outlay Fund	Special Education Fund	Debt Service Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 6,460	\$ 1,170	\$ 5,200	\$ -	\$ -	\$ 12,830
Contracts Payable	1,648,009	-	352,376	-	-	2,000,385
Payroll Liabilities	359,955	-	77,782	-	-	437,737
Total Liabilities	<u>2,014,424</u>	<u>1,170</u>	<u>435,358</u>	<u>-</u>	<u>-</u>	<u>2,450,952</u>
Deferred Inflows of Resources:						
Property Taxes Levied for Future Periods	4,652,171	3,061,605	1,841,463	-	-	9,555,239
Property Taxes Received Outside the Period of Availability	35,330	26,686	14,380	-	-	76,396
Total Deferred Inflows of Resources	<u>4,687,501</u>	<u>3,088,291</u>	<u>1,855,843</u>	<u>-</u>	<u>-</u>	<u>9,631,635</u>
Fund Balances:						
Nonspendable:						
Inventory	25,009	-	-	-	-	25,009
Restricted:						
For Capital Outlay	-	12,869,337	-	-	-	12,869,337
For Special Education	-	-	1,189,077	-	-	1,189,077
For Debt Service	-	-	-	4,013,476	500,030	4,513,506
Unassigned	6,129,741	-	-	-	-	6,129,741
Total Fund Balances	<u>6,154,750</u>	<u>12,869,337</u>	<u>1,189,077</u>	<u>4,013,476</u>	<u>500,030</u>	<u>24,726,670</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 12,856,675</u>	<u>\$ 15,958,798</u>	<u>\$ 3,480,278</u>	<u>\$ 4,013,476</u>	<u>\$ 500,030</u>	<u>\$ 36,809,257</u>

The accompanying notes are an integral part of this statement.

**Meade School District No. 46-1
Reconciliation of the Governmental Funds Balance
Sheet to the Statement of Net Position
June 30, 2023**

Total Fund Balances - Governmental Funds	\$ 24,726,670
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.	50,647,257
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	(30,581,339)
Lease Obligations	(5,940)
Compensated Absences	(351,468)
Accrued interest payable is not recorded in the funds but is accrued in the Statement of Net Position.	(348,116)
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	76,396
Net pension asset reported in the governmental activities is not an available financial resource and, therefore, is not reported in the funds.	59,055
Pension-related deferred outflows are components of pension liability (asset), and changes are not reported in the funds.	5,893,250
Pension-related deferred inflows are components of pension liability (asset), and changes are not reported in the funds.	<u>(3,439,731)</u>
Net Position - Governmental Activities	<u>\$ 46,676,034</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, 2023

	General Fund	Capital Outlay Fund	Special Education Fund	Debt Service Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Revenue from Local Sources:						
Taxes:						
Ad Valorem Taxes	\$ 8,654,674	\$ 6,084,207	\$ 3,539,839	\$ -	\$ -	\$ 18,278,720
Prior Year Ad Valorem	31,644	23,409	12,556	-	-	67,609
Gross Receipts Taxes	225,452	-	-	-	-	225,452
Penalties and Interest on Taxes	25,326	11,317	6,241	-	-	42,884
Earnings on Deposits	101,920	211,958	17,795	126,682	2,662	461,017
Cocurricular Activities:						
Admissions	57,711	-	-	-	-	57,711
Other	105	-	-	-	-	105
Other Revenues from Local Sources:						
Rentals	30,969	-	-	-	-	30,969
Contributions	52,072	-	1,948	-	-	54,020
Medicaid Fees	47,531	-	32,815	-	-	80,346
Other	97,522	-	-	-	-	97,522
Total Revenue from Local Sources	<u>9,324,926</u>	<u>6,330,891</u>	<u>3,611,194</u>	<u>126,682</u>	<u>2,662</u>	<u>19,396,355</u>
Revenue from Intermediate Sources:						
County Sources:						
County Apportionment	<u>380,143</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>380,143</u>
Revenue from State Sources:						
Grants-in-aid:						
Unrestricted Grants-in-aid	11,657,671	-	847,077	-	-	12,504,748
Restricted Grants-in-aid	<u>36,075</u>	<u>-</u>	<u>400</u>	<u>-</u>	<u>-</u>	<u>36,475</u>
Total Revenue from State Sources	<u>11,693,746</u>	<u>-</u>	<u>847,477</u>	<u>-</u>	<u>-</u>	<u>12,541,223</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, 2023

	General Fund	Capital Outlay Fund	Special Education Fund	Debt Service Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
Revenue from Federal Sources:						
Grants-in-aid:						
Unrestricted Grants-in-aid Received from Federal Government Through State	58,213	-	-	-	-	58,213
Unrestricted Grants-in-aid Received from Federal Government Through an Intermediate Source	39,791	-	-	-	-	39,791
Restricted Grants-in-aid Received from Federal Government Through State	<u>1,657,068</u>	<u>678,720</u>	<u>670,736</u>	<u>-</u>	<u>2,828,762</u>	<u>5,835,286</u>
Total Revenue from Federal Sources	<u>1,755,072</u>	<u>678,720</u>	<u>670,736</u>	<u>-</u>	<u>2,828,762</u>	<u>5,933,290</u>
TOTAL REVENUES	<u>23,153,887</u>	<u>7,009,611</u>	<u>5,129,407</u>	<u>126,682</u>	<u>2,831,424</u>	<u>38,251,011</u>
EXPENDITURES						
Instructional Services:						
Regular Programs:						
Elementary	5,451,110	177,285	-	-	-	5,628,395
Middle School	3,593,012	73,408	-	-	-	3,666,420
High School	3,094,924	105,077	-	-	-	3,200,001
Other Regular Programs	27,311	-	-	-	-	27,311
Special Programs:						
Gifted and Talented	67,463	-	-	-	-	67,463
Programs for Special Education	-	-	3,437,339	-	-	3,437,339
Culturally Different	9,199	-	-	-	-	9,199
Educationally Deprived	<u>581,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>581,734</u>
Total Instructional Services	<u>12,824,753</u>	<u>355,770</u>	<u>3,437,339</u>	<u>-</u>	<u>-</u>	<u>16,617,862</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, 2023

	General Fund	Capital Outlay Fund	Special Education Fund	Debt Service Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
Support Services:						
Pupils:						
Attendance and Social Work	64,919	-	-	-	-	64,919
Guidance	680,675	-	-	-	-	680,675
Health Service	201,967	2,825	59,728	-	-	264,520
Psychological	-	5,992	312,725	-	-	318,717
Speech	-	-	512,756	-	-	512,756
Student Therapy	-	-	186,012	-	-	186,012
Instructional Staff:						
Improvement of Instruction	124,175	-	8,254	-	-	132,429
Educational Media	497,715	58,037	-	-	-	555,752
General Administration:						
Board of Education	449,312	-	-	-	-	449,312
Executive Administration	279,417	-	-	-	-	279,417
School Administration:						
Office of Principal	1,513,240	91,363	-	-	-	1,604,603
Other	145,902	-	-	-	-	145,902
Business:						
Fiscal Services	367,778	4,603	-	-	-	372,381
Facilities Acquisition and Construction	-	550,522	-	-	194,468	744,990
Operation and Maintenance of Plant	3,200,496	177,602	-	-	-	3,378,098
Pupil Transportation	1,364,426	-	-	-	-	1,364,426
Other	185,848	14,494	-	-	-	200,342
Special Education:						
Administration Costs	-	2,100	299,506	-	-	301,606
Transportation Costs	-	24	51,690	-	-	51,714
Other	-	-	28,844	-	-	28,844
Total Support Services	<u>9,075,870</u>	<u>907,562</u>	<u>1,459,515</u>	<u>-</u>	<u>194,468</u>	<u>11,637,415</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, 2023

	General Fund	Capital Outlay Fund	Special Education Fund	Debt Service Fund #2	Nonmajor Governmental Funds	Total Governmental Funds
Nonprogrammed Charges:						
Payments to State - Unemployment	25	-	-	-	-	25
Debt Services	-	2,612,192	-	283,160	-	2,895,352
Cocurricular Activities:						
Male Activities	181,190	19,954	-	-	-	201,144
Female Activities	120,983	-	-	-	-	120,983
Transportation	161,522	-	-	-	-	161,522
Combined Activities	478,753	5,686	-	-	-	484,439
Total Cocurricular Activities	942,448	25,640	-	-	-	968,088
Capital Outlay	170,227	1,001,016	-	-	3,435,229	4,606,472
TOTAL EXPENDITURES	23,013,323	4,902,180	4,896,854	283,160	3,629,697	36,725,214
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	140,564	2,107,431	232,553	(156,478)	(798,273)	1,525,797
OTHER FINANCING SOURCES						
Transfers In	-	-	-	586,190	840,935	1,427,125
Transfers Out	-	(1,427,125)	-	-	-	(1,427,125)
Sale of Surplus Property	2,493	467	-	-	-	2,960
Interest Rebate	-	129,467	-	-	-	129,467
Proceeds of Long-term Debt Issued	-	5,000,000	-	-	-	5,000,000
TOTAL OTHER FINANCING SOURCES	2,493	3,702,809	-	586,190	840,935	5,132,427
NET CHANGE IN FUND BALANCES	143,057	5,810,240	232,553	429,712	42,662	6,658,224
FUND BALANCE - BEGINNING	6,011,693	7,059,097	956,524	3,583,764	457,368	18,068,446
FUND BALANCE - ENDING	\$ 6,154,750	\$ 12,869,337	\$ 1,189,077	\$ 4,013,476	\$ 500,030	\$ 24,726,670

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
For the Year Ended June 30, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ 6,658,224
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.	2,965,939
Governmental funds report proceeds from the sale of capital assets, while the Statement of Activities reports gains and losses on disposals.	(31,464)
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."	16,189
Governmental funds do not reflect the change in the direct borrowing for equipment and compensated absences, but the Statement of Activities reflects the change in these accruals through expenses.	(6,584)
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.	(67,575)
Amortization of premiums is reported in the Statement of Activities as a reduction of interest expense but is not reported in the governmental funds.	37,208
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.	1,923,082
Pension expenses in the Statement of Activities that do not require current financial resources are not reported as expenditures in the funds.	366,421
Issuance of general obligation debt is a revenue in the governmental funds, but the issuance increases long-term liabilities in the Statement of Net Position.	<u>(5,000,000)</u>
Change in Net Position of Governmental Activities	<u>\$ 6,861,440</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, 2023

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 869,325	\$ 124,488	\$ 993,813
Due From Other Governments	2,186	-	2,186
Inventory of Stores Purchased for Resale	20,945	-	20,945
Total Current Assets	<u>892,456</u>	<u>124,488</u>	<u>1,016,944</u>
Noncurrent Assets:			
Machinery and Equipment	1,241,611	-	1,241,611
Less Accumulated Depreciation	<u>(911,423)</u>	<u>-</u>	<u>(911,423)</u>
Total Noncurrent Assets	<u>330,188</u>	<u>-</u>	<u>330,188</u>
Restricted Asset:			
Net Pension Asset	<u>2,246</u>	<u>233</u>	<u>2,479</u>
TOTAL ASSETS	<u>1,224,890</u>	<u>124,721</u>	<u>1,349,611</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension-related Deferred Outflows	<u>224,144</u>	<u>23,230</u>	<u>247,374</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>224,144</u>	<u>23,230</u>	<u>247,374</u>
LIABILITIES			
Current Liabilities:			
Unearned Revenue	135,258	-	135,258
Accrued Leave Payable	19,747	-	19,747
Payroll Deductions and Employer Matching Payable	<u>62,332</u>	<u>10,291</u>	<u>72,623</u>
Total Current Liabilities	<u>217,337</u>	<u>10,291</u>	<u>227,628</u>
Noncurrent Liabilities:			
Accrued Leave Payable	<u>11,952</u>	<u>-</u>	<u>11,952</u>
TOTAL LIABILITIES	<u>229,289</u>	<u>10,291</u>	<u>239,580</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Net Position - Proprietary Funds (Continued)
June 30, 2023

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
DEFERRED INFLOWS OF RESOURCES			
Pension-related Deferred Inflows	130,827	13,559	144,386
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>130,827</u>	<u>13,559</u>	<u>144,386</u>
NET POSITION			
Net Investment in Capital Assets	330,188	-	330,188
Restricted, Net Pension	95,563	9,904	105,467
Unrestricted	663,167	114,197	777,364
TOTAL NET POSITION	<u>\$ 1,088,918</u>	<u>\$ 124,101</u>	<u>\$ 1,213,019</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, 2023

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
OPERATING REVENUE			
Sales:			
Food and Drink	\$ 728,556	\$ 119,343	\$ 847,899
Other	30	86,854	86,884
Total Operating Revenue	<u>728,586</u>	<u>206,197</u>	<u>934,783</u>
OPERATING EXPENSES			
Salaries	666,381	63,328	729,709
Employee Benefits	178,836	19,717	198,553
Purchased Services	52,692	1,280	53,972
Supplies	43,105	96,988	140,093
Cost of Sales - Purchased Food	576,322	-	576,322
Cost of Sales - Donated Food	58,051	-	58,051
Other	-	19,106	19,106
Depreciation	62,326	-	62,326
Total Operating Expenses	<u>1,637,713</u>	<u>200,419</u>	<u>1,838,132</u>
OPERATING INCOME (LOSS)	<u>(909,127)</u>	<u>5,778</u>	<u>(903,349)</u>
NONOPERATING REVENUE			
Local Sources:			
Interest Earned	12,350	2,102	14,452
State Sources:			
Cash Reimbursements	4,017	-	4,017
Federal Sources:			
Cash Reimbursements	685,424	-	685,424
Donated Food	58,051	-	58,051
Total Nonoperating Revenue	<u>759,842</u>	<u>2,102</u>	<u>761,944</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	<u>(149,285)</u>	<u>7,880</u>	<u>(141,405)</u>
CHANGE IN NET POSITION	(149,285)	7,880	(141,405)
NET POSITION - BEGINNING	<u>1,238,203</u>	<u>116,221</u>	<u>1,354,424</u>
NET POSITION - ENDING	<u>\$ 1,088,918</u>	<u>\$ 124,101</u>	<u>\$ 1,213,019</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, 2023

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
CASH FLOWS PROVIDED (USED)			
BY OPERATING ACTIVITIES			
Receipts from Customers	\$ 788,365	\$ 206,617	\$ 994,982
Payments to Suppliers	(649,977)	(98,268)	(748,245)
Payments to Employees	(834,704)	(103,807)	(938,511)
Net Cash Provided (Used) by Operating Activities	<u>(696,316)</u>	<u>4,542</u>	<u>(691,774)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Operating Subsidies	<u>689,441</u>	<u>-</u>	<u>689,441</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Earnings	<u>12,350</u>	<u>2,102</u>	<u>14,452</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	5,475	6,644	12,119
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>863,850</u>	<u>117,844</u>	<u>981,694</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 869,325</u>	<u>\$ 124,488</u>	<u>\$ 993,813</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Statement of Cash Flows - Proprietary Funds (Continued)
For the Year Ended June 30, 2023

	Enterprise Funds		
	Food Service Fund	Concession Fund	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Loss	\$ (909,127)	\$ 5,778	\$ (903,349)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	62,326	-	62,326
Cost of Sales - Donated Food	58,051	-	58,051
Net Pension Expense	(9,833)	(1,725)	(11,558)
Change in Assets and Liabilities:			
(Increase) Decrease in:			
Accounts Receivable	-	420	420
Due from Other Governments	12,247	-	12,247
Inventories	23,056	-	23,056
Accounts Payable	(914)	-	(914)
Contracts Payable	12,391	-	12,391
Unearned Revenue	47,532	-	47,532
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ (696,316)</u>	<u>\$ 4,542</u>	<u>\$ (691,774)</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES			
Value of Commodities Received	<u>\$ 58,051</u>	<u>\$ -</u>	<u>\$ 58,051</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, 2023

	<u>Private- Purpose Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and Cash Equivalents	<u>\$ 25,507</u>	<u>\$ 282,196</u>
TOTAL ASSETS	<u>\$ 25,507</u>	<u>\$ 282,196</u>
NET POSITION		
Restricted for Individuals and Organizations	<u>\$ 25,507</u>	<u>\$ 282,196</u>
TOTAL NET POSITION	<u>\$ 25,507</u>	<u>\$ 282,196</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, 2023

	<u>Private- Purpose Trust Funds</u>	<u>Custodial Funds</u>
ADDITIONS		
Interest	\$ 94	\$ -
Contributions and Donations	<u>-</u>	<u>390,240</u>
Total Additions	<u>94</u>	<u>390,240</u>
DEDUCTIONS		
Scholarships Awarded	1,449	-
Payments for Student and Organization Activities	<u>-</u>	<u>380,612</u>
Total Deductions	<u>1,449</u>	<u>380,612</u>
CHANGE IN NET POSITION	(1,355)	9,628
NET POSITION - BEGINNING	<u>26,862</u>	<u>272,568</u>
NET POSITION - ENDING	<u>\$ 25,507</u>	<u>\$ 282,196</u>

The accompanying notes are an integral part of this statement.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

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, 2023

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, 2023

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 programs, and summer school operations. This fund is financed by user charges. This is a major fund.

Fiduciary Funds

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

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

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

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

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, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. INVENTORY

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

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

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

G. CAPITAL ASSETS

Capital assets include land, buildings, improvements, machinery and equipment, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

The accounting treatment of capital assets depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Financial Statements

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

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

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

Depreciation and amortization expense is calculated using the straight-line and composite methods. Depreciation and amortization of exhaustible fixed assets and intangible assets are recorded as an allocated expense in the Statement of Activities. Land is an inexhaustible capital asset and is not depreciated.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for on the accrual basis, the same as in the government-wide financial statements.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. LONG-TERM LIABILITIES

The accounting treatment of long-term liabilities depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Financial Statements

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

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

Fund Financial Statements

In the fund financial statements, debt proceeds are reported as revenues (other financing sources), while payments of principal and interest are reported as expenditures when they become due. The accounting for proprietary fund long-term debt is on the accrual basis, the same as in the government-wide financial statements.

I. LEASES

Lessee:

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

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

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

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, 2023, the District was not a lessor. The District recognizes a lease receivable and deferred inflow of resources in the government-wide and governmental fund financial statements.

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

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

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

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

J. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

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

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Subscriptions are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position. As of June 30, 2023, the District does not have any SBITAs.

K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

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

L. UNEARNED REVENUE

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

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. NET POSITION AND FUND BALANCE

Government-wide Financial Statements

It is the District's policy to use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net positions are available. Net position on the Statement of Net Position includes the following:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation (if applicable), and reduced by the outstanding balances of capital outlay certificates or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments or (b) law through constitutional provisions or enabling legislation.

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

Fund Financial Statements

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

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

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

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

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

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

N. PROPRIETARY FUND REVENUE AND EXPENSE CLASSIFICATIONS

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

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. PROGRAM REVENUES

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

Charges for Services - These arise from charges to customers, applicants, or others who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services.

Program Revenues - Operating Grants and Contributions - These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.

Program Revenues - Capital Grants and Contributions - These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

P. PENSIONS

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (revenue), information about the fiduciary net position of the South Dakota Retirement System (SDRS) and additions to/deletions from SDRS' fiduciary net position have been determined on the same basis as they are reported by SDRS, District contributions and net pension liability (asset) are recognized on the accrual basis of accounting.

Q. IMPLEMENTATION OF GASB STATEMENT NO. 96

As of July 1, 2022, the District adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*. GASB 96 affects any government entity that enters into a subscription agreement. The main difference between previous GAAP and GASB 96 is the recognition of subscription assets and subscription liabilities for the user and the recognition of a subscription receivable and deferred inflow of resources for the vendor. The District has determined that there are no subscriptions that meet the requirements of recognition under GASB 96 during the year ended June 30, 2023.

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Deposits - The District's deposits are made in qualified public depositories as defined by SDCL 4-6A-1, 13-16-15, 13-16-15.1, and 13-16-18.1. Qualified depositories are required by SDCL 4-6A-3 to maintain at all times, segregated from their other assets, eligible collateral having a value equal to at least 100% of the public deposit accounts that exceed deposit insurance such as the FDIC and NCUA. In lieu of pledging eligible securities, a qualified public depository may furnish irrevocable standby letters of credit issued by Federal Home Loan Banks accompanied by written evidence of that bank's public debt rating which may not be less than "AA," or a qualified public depository may furnish a corporate surety bond of a corporation authorized to do business in South Dakota.

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

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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

Custodial Credit Risk - Deposits - The risk that, in the event of a depository failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2023, 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 - \$12,002,948 of cash in the sinking funds is restricted for debt service and construction, as required by the loan covenants.

NOTE 3 - DUE FROM OTHER GOVERNMENTS

Due from other governments in the funds was as follows:

State of South Dakota	\$	789,303
Other Entities		2,186
		\$ 791,489

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2023 were as follows:

	Transfers to:		
Transfers From:	Food Service Fund	Debt Service Fund	Nonmajor Governmental Funds
Capital Outlay Fund	\$ -	\$ 586,190	\$ 840,935

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.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 5 - CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2023 is as follows:

	Balance June 30, 2022	Increase	Decrease	Balance June 30, 2023
Governmental Activities:				
Non-depreciable Capital Assets:				
Land	\$ 2,974,059	\$ -	\$ -	\$ 2,974,059
Construction in Progress	356,711	144,717	(356,711)	144,717
Subtotal	3,330,770	144,717	(356,711)	3,118,776
Depreciable/Amortizable Capital Assets:				
Buildings	64,553,968	4,454,223	(60,202)	68,947,989
Improvements	2,335,338	-	-	2,335,338
Equipment	2,578,264	406,645	(6,177)	2,978,732
Leased Equipment	138,903	-	-	138,903
Subtotal	69,606,473	4,860,868	(66,379)	74,400,962
Less Accumulated Depreciation for:				
Buildings	21,763,048	1,405,598	(29,150)	23,139,496
Improvements	1,620,722	102,054	-	1,722,776
Equipment	1,737,186	142,941	(5,765)	1,874,362
Less Accumulated Amortization for:				
Leased Assets	103,504	32,343	-	135,847
Subtotal	25,224,460	1,682,936	(34,915)	26,872,481
Net Capital Assets	\$ 47,712,783	\$ 3,322,649	\$ (388,175)	\$ 50,647,257
Business-type Activities:				
Depreciable Capital Assets:				
Equipment	\$ 1,241,611	\$ -	\$ -	\$ 1,241,611
Less: Accumulated Depreciation	849,097	62,326	-	911,423
Net Capital Assets	\$ 392,514	\$ (62,326)	\$ -	\$ 330,188

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

Instruction	\$ 33,659
Support Services	1,632,448
Cocurricular Activities	16,829
Total Depreciation and Amortization Expense	\$ 1,682,936

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

Food Service	\$ 62,326
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Construction in progress is composed of the Sturgis Brown High School Kitchen project. The District issued capital outlay certificates for \$5 million. The project is expected to cost \$7.7 million and will be completed by June 30, 2024. The remainder of the project will be paid with cash reserves in the Capital Outlay Fund and Food Service Fund.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES

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

	Balance June 30, 2022	Increase	Decrease	Balance June 30, 2023	Amounts Due Within 1 Year
Governmental Activities:					
General Obligation Debt:					
Capital Outlay					
Certificates	\$ 27,023,954	\$ 5,000,000	\$ (1,923,082)	\$ 30,100,872	\$ 2,100,130
Related Bond Premiums	517,674	-	(37,207)	480,467	-
Total General Obligation Debt	<u>27,541,628</u>	<u>5,000,000</u>	<u>(1,960,289)</u>	<u>30,581,339</u>	<u>2,100,130</u>
Other Liabilities:					
Leases	40,264	-	(34,324)	5,940	3,186
Compensated Absences	310,560	78,357	(37,449)	351,468	114,931
Total Other Liabilities	<u>350,824</u>	<u>78,357</u>	<u>(71,773)</u>	<u>357,408</u>	<u>118,117</u>
Total Governmental Activities	27,892,452	5,078,357	(2,032,062)	30,938,747	2,218,247
Business Type Activities:					
Other Liabilities:					
Compensated Absences	19,308	17,360	(4,969)	31,699	19,747
Total Long-term Liabilities	<u>\$ 27,911,760</u>	<u>\$ 5,095,717</u>	<u>\$ (2,037,031)</u>	<u>\$ 30,970,446</u>	<u>\$ 2,237,994</u>

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 6 - LONG-TERM LIABILITIES (CONTINUED)

Capital outlay certificates at June 30, 2023 are comprised of the following individual issues:

2017 Capital Outlay Certificates. Bearing interest ranging from 1.10% to 4.00%. Due 8/15/2036. Payment is made by the Capital Outlay Fund.	\$ 7,565,000
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.	7,470,000
2010B Capital Outlay Certificates (Qualified School Construction Bonds). Bearing interest at 5.65% due on a semi-annual basis. Semi-annual payments of \$151,515 are payable to a Sinking Fund until 6/1/2027 when the principal balance is due. Sinking Fund payments are made by the Capital Outlay Fund and interest payments are made by the Debt Service Fund.	5,000,000
2015 Capital Outlay Certificates. Bearing interest ranging from 4.00% to 4.40%. Due 1/15/2036. Payment is made by the Capital Outlay Fund.	2,760,000
2021 Capital Outlay Certificates. Bearing interest at fixed rates ranging from 1.50% to 6.00%. Due 1/15/2030. Payment is made by the Capital Outlay Fund.	1,970,035
2022 Capital Outlay Certificates. Bearing interest at 4.10%. Due 8/31/2032	4,735,837
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	480,467
	<u>\$ 30,581,339</u>

The annual debt service requirements to maturity for all long-term debt outstanding as of June 30, 2023, excluding compensated absences, and accrued leave payable are as follows:

Year Ending June 30,	<u>General Obligation Debt</u>		<u>Lease Obligations</u>		<u>Totals</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2024	\$ 2,100,130	\$ 1,043,376	\$ 3,186	\$ 180	\$ 2,542,143
2025	2,156,708	994,137	2,754	51	2,536,596
2026	2,804,072	941,401	-	-	2,543,936
2027	7,262,250	876,896	-	-	3,138,563
2028	2,336,276	522,145	-	-	2,858,421
2029-2033	8,441,436	1,952,317	-	-	10,393,753
2034-2038	5,000,000	377,650	-	-	5,377,650
	<u>\$ 30,100,872</u>	<u>\$ 6,707,922</u>	<u>\$ 5,940</u>	<u>\$ 231</u>	<u>\$ 29,391,062</u>

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, 2023

NOTE 6 - LONG-TERM LIABILITIES (CONTINUED)

Sinking Fund provisions on the 2010B Capital Outlay Certificates - Qualified School Construction Bonds require semi-annual deposits of \$151,515 on or before June 1 and December 1 of each year through June 2027 when the debt matures. The current balance of the Sinking Fund is presented as restricted assets of the Debt Service Fund #2 in the governmental funds balance sheet. The total amount included in the Sinking Fund for the 2010B Capital Outlay Certificates as of June 30, 2023 was \$4,013,476.

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, 2023 was \$500,030.

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	\$ 12,547,907
Special Education	State Law	1,203,457
Debt Service	Debt Covenants	4,513,506
Proportionate Share of Net Pension Asset	State Law	2,618,041
		<u>\$ 20,882,911</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, 2023

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 four different classes of employees, Class A general members, Class B public safety and judicial members, Class C Cement Plant Retirement Fund members, and Class D Department of Labor and Regulation members.

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

Members who were hired on/after July 1, 2017, are Generational members. Class A Generational members and Class B Generational judicial members who retire after age 67 with three years of contributory service are entitled to an unreduced annual retirement benefit. Class B Generational public safety members can retire with an unreduced annual retirement benefit after age 57 with three years of contributory service. At retirement, married Generational members may elect a single-life benefit, a 60% joint and survivor benefit, or a 100% joint and survivor benefit. All Generational retirement benefits that do not meet the above criteria may be payable at a reduced level. Generational members will also have a variable retirement account (VRA) established, in which they will receive up to 1.5% of compensation funded by part of the employer contribution. VRAs will receive investment earnings based on investment returns.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 9 - PENSION PLAN (CONTINUED)

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

- Baseline actuarial accrued liabilities will be calculated assuming the COLA is equal to the long-term inflation assumption of 2.25%.
- If the fair value of assets is greater or equal to the baseline actuarial accrued liabilities, the COLA will be:
 - o The increase in the 3rd quarter CPI-W, no less than 0.5% and no greater than 3.5%.
- If the fair value of assets is less than the baseline actuarial accrued liabilities, the COLA will be:
 - o The increase in the 3rd quarter CPI-W, no less than 0.5% and no greater than a restricted maximum such that, if the restricted maximum is assumed for future COLAs, the fair value of assets will be greater or equal to the accrued liabilities.

Legislation enacted in 2021 reduced the minimum COLA from 0.5 percent to 0.0 percent.

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

Contributions

Per SDCL 3-12, contribution requirements of the active employees and the participating employers are established and may be amended by the SDRS Board. Covered employees are required by state statute to contribute the following percentages of their salary to the plan: Class A Members, 6.0% of salary; Class B Judicial Members, 9.0% of salary; and Class B Public Safety Members, 8.0% of salary. State statute also requires the employer to contribute an amount equal to the employee's contribution. The District's share of contributions to the SDRS for the fiscal years ended June 30, 2023, 2022, and 2021 were \$1,016,566, \$940,637, and \$922,589, 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, 2022, SDRS was 100.1% 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, 2023 was as follows:

Proportionate Share of Pension Liability	\$ 91,913,449
Less: Proportionate Share of Net Pension Restricted for Pension Benefits	<u>91,974,983</u>
Proportionate Share of Net Pension Liability (Asset)	<u>\$ (61,534)</u>

At June 30, 2023, the District reported a liability (asset) of (\$61,534) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, 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, 2022, the District's proportion was 0.65110100% which is a decrease of 0.0177851% from its proportion measured as of June 30, 2021.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 9 - PENSION PLAN (CONTINUED)

For the year ended June 30, 2023, the District recognized pension expense (reduction of pension expense) of \$(377,980). At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 1,171,330	\$ 3,995
Changes in Assumption	3,910,857	3,427,343
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	147,462
Changes in Proportion and Difference Between District Contributions and Proportionate Share of Contributions	41,871	5,317
District Contributions Subsequent to the Measurement Date	1,016,566	-
	\$ 6,140,624	\$ 3,584,117

\$1,016,566 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, 2024. 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,	
2024	\$ 412,262
2025	866,835
2026	(962,826)
2027	1,223,670
2028	-
Thereafter	-
	\$ 1,539,941

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 9 - PENSION PLAN (CONTINUED)

Actuarial Assumptions

The total pension liability (asset) in the June 30, 2022 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 7.66% at entry to 3.15%, after 25 years of service.
Discount Rate	6.5% net of pension plan investment expense. This is composed of an average inflation rate of 2.50% and real returns of 4.00%.
Future COLAs	2.10%

Mortality Rates

All mortality rates are based on Pub-2010 amount-weighted mortality tables projected generationally with improvement scale MP-2020.

Active and Terminated Vested Members:

- Teachers, Certified Regents, and Judicial: PubT-2010
- Other Class A Members: PubG-2010
- Public Safety Members: PubS-2010

Retired Members: Teachers, Certified Regents, and Judicial Retirees: PubT-2010, 108% of rates above age 65

Other Class A Retirees: PubG-2010, 93% of rates through age 74, increasing by 2% per year until 111% of rates at age 83 and above

Public Safety Retirees: PubS-2010, 102% of rates at all ages

Beneficiaries: PubG-2010 contingent survivor mortality table

Disabled Members:

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

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period of July 1, 2016 to June 30, 2021.

Investment portfolio management is the statutory responsibility of the South Dakota Investment Council (SDIC), which may utilize the services of external money managers for the management of a portion of the portfolio. SDIC is governed by the Prudent Man Rule (i.e., the council should use the same degree of care as a prudent man). Current SDIC investment policies dictate limits on the percentage of assets invested in various types of vehicles (equities, fixed-income securities, real estate, cash, private equity, etc.). The long-term expected rate of return on pension plan investments was determined using a method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 9 - PENSION PLAN (CONTINUED)

Best estimates of real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	58.0%	3.7%
Fixed Income	30.0%	1.1%
Real Estate	10.0%	2.6%
Cash	<u>2.0%</u>	0.4%
	<u>100%</u>	

Discount Rate

The discount rate used to measure the total pension liability (asset) was 6.5%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that matching employer contributions will be made at rates equal to the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

Sensitivity of Liability (Asset) to Changes in the Discount Rate

The following presents the District's proportionate share of net pension liability (asset) calculated using the discount rate of 6.5% as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.5%) or one percentage point higher (7.5%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
District's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 12,776,788</u>	<u>\$ (61,534)</u>	<u>\$ (10,553,834)</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, 2023, the District paid \$1,145,489 for services provided by the Co-op.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 10 - JOINT VENTURE (CONTINUED)

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

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

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

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

Separate financial statements may be obtained by writing to BHSSC, PO Box 218, Sturgis SD 57785. At June 30, 2023, this joint venture had total assets of \$10,109,260, liabilities of \$811,800, deferred inflows of \$1,683,371, and net position of \$7,614,090 (un-audited).

NOTE 11 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2023, 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, 2023, the District paid \$25 for unemployment benefits. At June 30, 2023, no claims had been filed and were outstanding. It is not anticipated that any additional claims for unemployment benefits will be filed in the next fiscal year.

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

NOTE 11 - RISK MANAGEMENT (CONTINUED)

Liability Insurance

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

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

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

Workers' Compensation

The District participates, with several other educational units and related organizations in South Dakota, in the Associated School Boards of South Dakota Workers' Compensation Fund Pool which provides workers' compensation insurance coverage for participating members of the pool. The objective of the fund is to formulate, develop, and administer, on behalf of the member organizations, a program of workers' compensation coverage, to obtain lower costs for that coverage, and to develop a comprehensive loss control program. The District's responsibility is to initiate and maintain a safety program to give its employees safe and sanitary working conditions and to promptly report to and cooperate with the fund to resolve any workers' compensation claims. The District pays an annual premium, to provide workers' compensation coverage for its employees under a retrospectively rated policy. The premiums are accrued based on the ultimate cost of the experience-to-date of the Fund members. The District is responsible for the payment of a premium to the insurance pool along with other pool participants. The District may also be responsible for additional assessments in the event the pool is determined by its Board of Trustees to have inadequate reserves to satisfy current obligations or judgments. Additional assessments, if any, are determined on a prorated basis based on each participant's percentage of contribution in relation to the total contributions to the pool of all participants for the year in which the shortfall occurs. The pool provides loss coverage to all participants through pool retained risk retention and insurance coverage purchased by the pool in excess of the retained risk and through insurance coverage purchased by the pool in excess of the retained risk. For the year ended June 30, 2023, the pool's retained risk was \$500,000 per occurrence with additional insurance purchased from a private insurance company for an additional \$500,000 for a total coverage of \$1,000,000 per occurrence.

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

Meade School District No. 46-1
Notes to the Financial Statements
June 30, 2023

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 - EMERGING PRONOUNCEMENTS

In June 2022, the Government Accounting Standards Board issued GASB Statement No. 101, *Compensated Absences*. GASB 101 affects any government entity that provides compensated absences for employees. GASB 101 requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. GASB 101 is effective for years beginning after December 15, 2023.

NOTE 14 - SUBSEQUENT EVENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

Meade School District No. 46-1
Budgetary Comparison Schedule - General Fund - Budgetary Basis
For the Year Ended June 30, 2023

	<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	\$ 8,303,149	\$ 8,303,149	\$ 8,654,674	\$ 351,525
Prior Year Ad Valorem	45,000	45,000	31,644	(13,356)
Gross Receipts Taxes	215,000	215,000	225,452	10,452
Penalties and Interest on Taxes	40,000	40,000	25,326	(14,674)
Earnings on Deposits	10,000	10,000	101,920	91,920
Cocurricular Activities:				
Admissions	60,000	60,000	57,711	(2,289)
Other	15,000	15,000	105	(14,895)
Other Revenues from Local Sources:				
Rentals	18,000	18,000	30,969	12,969
Contributions	50,000	50,000	52,072	2,072
Medicaid Fees	43,000	43,000	47,531	4,531
Other	61,000	61,000	97,522	36,522
Total Revenue from Local Sources	<u>8,860,149</u>	<u>8,860,149</u>	<u>9,324,926</u>	<u>464,777</u>
Revenue from Intermediate Sources:				
County Sources:				
County Apportionment	<u>335,000</u>	<u>335,000</u>	<u>380,143</u>	<u>45,143</u>
Revenue from State Sources:				
Grants-in-aid:				
Unrestricted Grants-in-aid	12,460,990	12,460,990	11,657,671	(803,319)
Restricted Grants-in-aid	<u>11,700</u>	<u>11,700</u>	<u>36,075</u>	<u>24,375</u>
Total Revenue from State Sources	<u>12,472,690</u>	<u>12,472,690</u>	<u>11,693,746</u>	<u>(778,944)</u>
Revenue from Federal Sources:				
Grants-in-aid:				
Unrestricted Grants-in-aid Received from Federal Government Through State	39,500	39,500	58,213	18,713
Unrestricted Grants-in-aid Received from Federal Government Through an Intermediate Source	15,000	15,000	39,791	24,791
Restricted Grants-in-aid Received from Federal Government Through State	<u>1,727,199</u>	<u>1,727,199</u>	<u>1,657,068</u>	<u>(70,131)</u>
Total Revenue from Federal Sources	<u>1,781,699</u>	<u>1,781,699</u>	<u>1,755,072</u>	<u>(26,627)</u>
TOTAL REVENUES	<u>23,449,538</u>	<u>23,449,538</u>	<u>23,153,887</u>	<u>(295,651)</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, 2023

	<u>Budgeted Original</u>	<u>Budgeted Final</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
EXPENDITURES				
Instructional Services:				
Regular Programs:				
Elementary	5,717,821	5,717,821	5,451,110	266,711
Middle School	3,750,669	3,750,669	3,593,012	157,657
High School	3,234,475	3,234,475	3,259,265	(24,790)
Other Regular Programs	24,433	24,433	27,311	(2,878)
Special Programs:				
Gifted and Talented	67,495	67,495	67,463	32
Culturally Different	24,848	24,848	9,199	15,649
Educationally Deprived	581,599	581,599	581,734	(135)
Total Instructional Services	<u>13,401,340</u>	<u>13,401,340</u>	<u>12,989,094</u>	<u>412,246</u>
Support Services:				
Pupils:				
Attendance and Social Work	79,033	79,033	64,919	14,114
Guidance	693,263	693,263	680,675	12,588
Health Service	266,127	266,127	201,967	64,160
Instructional Staff:				
Improvement of Instruction	218,928	218,928	124,175	94,753
Educational Media	612,102	612,102	497,715	114,387
General Administration:				
Board of Education	464,385	464,385	449,312	15,073
Executive Administration	274,077	274,077	279,417	(5,340)
School Administration:				
Office of Principal	1,568,019	1,568,019	1,513,240	54,779
Other	126,496	126,496	145,902	(19,406)
Business:				
Fiscal Services	383,506	383,506	367,778	15,728
Operation and Maintenance of Plant	3,092,876	3,092,876	3,206,382	(113,506)
Pupil Transportation	1,167,413	1,167,413	1,364,426	(197,013)
Other	163,221	163,221	185,848	(22,627)
Total Support Services	<u>9,109,446</u>	<u>9,109,446</u>	<u>9,081,756</u>	<u>27,690</u>
Payments to State - Unemployment	<u>-</u>	<u>-</u>	<u>25</u>	<u>(25)</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, 2023

	Budgeted Original	Budgeted Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Cocurricular Activities:				
Male Activities	201,303	201,303	181,190	20,113
Female Activities	127,608	127,608	120,983	6,625
Transportation	173,000	173,000	161,522	11,478
Combined Activities	<u>523,023</u>	<u>523,023</u>	<u>478,753</u>	<u>44,270</u>
Total Cocurricular Activities	<u>1,024,934</u>	<u>1,024,934</u>	<u>942,448</u>	<u>82,486</u>
TOTAL EXPENDITURES	<u>23,535,720</u>	<u>23,535,720</u>	<u>23,013,323</u>	<u>522,397</u>
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	<u>(86,182)</u>	<u>(86,182)</u>	<u>140,564</u>	<u>226,746</u>
OTHER FINANCING SOURCES				
Sale of Surplus Property	<u>-</u>	<u>-</u>	<u>2,493</u>	<u>2,493</u>
NET CHANGE IN FUND BALANCES	(86,182)	(86,182)	143,057	229,239
FUND BALANCE - BEGINNING	<u>6,011,693</u>	<u>6,011,693</u>	<u>6,011,693</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 5,925,511</u>	<u>\$ 5,925,511</u>	<u>\$ 6,154,750</u>	<u>\$ 229,239</u>

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

Meade School District No. 46-1
Budgetary Comparison Schedule - Capital Outlay Fund -
Budgetary Basis
For the Year Ended June 30, 2023

	Budgeted Original	Budgeted Final	Actual (Budgetary Basis)	Variance Positive (Negative)
REVENUES				
Revenue from Local Sources:				
Taxes:				
Ad Valorem Taxes	\$ 6,252,256	\$ 6,252,256	\$ 6,084,207	\$ (168,049)
Prior Year Ad Valorem	30,000	30,000	23,409	(6,591)
Penalties and Interest on Taxes	10,000	10,000	11,317	1,317
Earnings on Deposits	<u>3,000</u>	<u>3,000</u>	<u>211,958</u>	<u>208,958</u>
Total Revenue from Local Sources	<u>6,295,256</u>	<u>6,295,256</u>	<u>6,330,891</u>	<u>35,635</u>
Revenue from Federal Sources:				
Grants-in-aid:				
Restricted Grants-in-aid Received from Federal Government Through State	<u>1,267,940</u>	<u>1,267,940</u>	<u>678,720</u>	<u>(589,220)</u>
TOTAL REVENUES	<u>7,563,196</u>	<u>7,563,196</u>	<u>7,009,611</u>	<u>(553,585)</u>
EXPENDITURES				
Instructional Services:				
Regular Programs:				
Elementary	240,273	240,273	186,180	54,093
Middle School	145,665	145,665	73,408	72,257
High School	<u>199,820</u>	<u>199,820</u>	<u>105,077</u>	<u>94,743</u>
Total Instructional Services	<u>585,758</u>	<u>585,758</u>	<u>364,665</u>	<u>221,093</u>
Support Services:				
Pupils:				
Health Service	3,000	3,000	2,825	175
Psychological	6,500	6,500	5,992	508
Instructional Staff:				
Educational Media	87,395	87,395	75,189	12,206
School Administration:				
Office of Principal	65,500	65,500	91,363	(25,863)
Other	3,500	3,500	-	3,500
Business:				
Fiscal Services	5,000	5,000	4,603	397
Facilities Acquisition and Construction	1,413,775	1,413,775	1,357,522	56,253
Operation and Maintenance of Plant	302,600	302,600	214,542	88,058
Transportation	165,000	165,000	5,500	159,500
Other	30,000	30,000	14,494	15,506
Special Education:				
Administration Costs	3,600	3,600	2,100	1,500
Transportation	<u>-</u>	<u>-</u>	<u>24</u>	<u>(24)</u>
Total Support Services	<u>2,085,870</u>	<u>2,085,870</u>	<u>1,774,154</u>	<u>311,716</u>

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

Meade School District No. 46-1
Budgetary Comparison Schedule - Capital Outlay Fund -
Budgetary Basis (Continued)
For the Year Ended June 30, 2023

	Budgeted Original	Budgeted Final	Actual (Budgetary Basis)	Variance Positive (Negative)
Debt Services	<u>2,615,149</u>	<u>2,615,149</u>	<u>2,612,192</u>	<u>2,957</u>
Cocurricular Activities:				
Male Activities	85,300	85,300	80,483	4,817
Transportation	59,000	59,000	65,000	(6,000)
Combined Activities	<u>6,000</u>	<u>6,000</u>	<u>5,686</u>	<u>314</u>
Total Cocurricular Activities	<u>150,300</u>	<u>150,300</u>	<u>151,169</u>	<u>(869)</u>
TOTAL EXPENDITURES	<u>5,437,077</u>	<u>5,437,077</u>	<u>4,902,180</u>	<u>534,897</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>2,126,119</u>	<u>2,126,119</u>	<u>2,107,431</u>	<u>(18,688)</u>
OTHER FINANCING SOURCES				
Transfers Out	(1,546,000)	(1,546,000)	(1,427,125)	118,875
Sale of Surplus Property	-	-	467	467
Interest Credit	253,000	253,000	129,467	(123,533)
Proceeds of Long-term Debt	<u>-</u>	<u>-</u>	<u>5,000,000</u>	<u>5,000,000</u>
TOTAL OTHER FINANCING SOURCES	<u>(1,293,000)</u>	<u>(1,293,000)</u>	<u>3,702,809</u>	<u>4,995,809</u>
NET CHANGE IN FUND BALANCES	833,119	833,119	5,810,240	4,977,121
FUND BALANCE - BEGINNING	<u>7,059,097</u>	<u>7,059,097</u>	<u>7,059,097</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 7,892,216</u>	<u>\$ 7,892,216</u>	<u>\$ 12,869,337</u>	<u>\$ 4,977,121</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, 2023

	<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	\$ 3,350,553	\$ 3,350,553	\$ 3,539,839	\$ 189,286
Prior Year Ad Valorem	18,000	18,000	12,556	(5,444)
Penalties and Interest on Taxes	8,000	8,000	6,241	(1,759)
Earnings on Deposits	400	400	17,795	17,395
Other Revenues from Local Sources:	<u>25,000</u>	<u>25,000</u>	<u>34,763</u>	<u>9,763</u>
Total Revenue from Local Sources	<u>3,401,953</u>	<u>3,401,953</u>	<u>3,611,194</u>	<u>209,241</u>
Revenue from State Sources:				
Grants-in-aid:				
Unrestricted Grants-in-aid	809,396	809,396	847,077	37,681
Restricted Grants-in-aid	<u>-</u>	<u>-</u>	<u>400</u>	<u>400</u>
Total Revenue from State Sources	<u>809,396</u>	<u>809,396</u>	<u>847,477</u>	<u>38,081</u>
Revenue from Federal Sources:				
Restricted Grants-in-aid Received from Federal Government Through State	<u>884,717</u>	<u>884,717</u>	<u>670,736</u>	<u>(213,981)</u>
Total Revenue from Federal Sources	<u>884,717</u>	<u>884,717</u>	<u>670,736</u>	<u>(213,981)</u>
TOTAL REVENUES	<u>5,096,066</u>	<u>5,096,066</u>	<u>5,129,407</u>	<u>33,341</u>

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

Meade School District No. 46-1
Budgetary Comparison Schedule - Special Education Fund -
Budgetary Basis (Continued)
For the Year Ended June 30, 2023

	<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>3,608,078</u>	<u>3,608,078</u>	<u>3,437,339</u>	<u>170,739</u>
Total Instructional Services	<u>3,608,078</u>	<u>3,608,078</u>	<u>3,437,339</u>	<u>170,739</u>
Support Services:				
Pupils:				
Health Service	60,654	60,654	59,728	926
Psychological	269,800	269,800	312,725	(42,925)
Speech	541,450	541,450	512,756	28,694
Student Therapy	162,100	162,100	186,012	(23,912)
Instructional Staff:				
Improvement of Instruction	23,750	23,750	8,254	15,496
Special Education:				
Administration Costs	294,746	294,746	299,506	(4,760)
Transportation Costs	30,000	30,000	51,690	(21,690)
Other	<u>150,710</u>	<u>150,710</u>	<u>28,844</u>	<u>121,866</u>
Total Support Services	<u>1,533,210</u>	<u>1,533,210</u>	<u>1,459,515</u>	<u>73,695</u>
TOTAL EXPENDITURES	<u>5,141,288</u>	<u>5,141,288</u>	<u>4,896,854</u>	<u>244,434</u>
NET CHANGE IN FUND BALANCES	(45,222)	(45,222)	232,553	277,775
FUND BALANCE - BEGINNING	<u>956,524</u>	<u>956,524</u>	<u>956,524</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 911,302</u>	<u>\$ 911,302</u>	<u>\$ 1,189,077</u>	<u>\$ 277,775</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)
2023	0.65110100%	\$ (61,534)	\$ 15,680,818	-0.39%	100.10%
2022	0.67758100%	\$ (5,189,111)	\$ 15,376,452	-33.75%	105.52%
2021	0.66888610%	\$ (29,050)	\$ 14,680,652	-0.20%	100.04%
2020	0.67202270%	\$ (71,216)	\$ 14,290,073	-0.50%	100.09%
2019	0.66142690%	\$ (15,426)	\$ 13,756,489	-0.11%	100.02%
2018	0.65197460%	\$ (59,167)	\$ 13,215,240	-0.45%	100.10%
2017	0.62008550%	\$ 2,094,588	\$ 11,787,480	17.77%	96.89%
2016	0.61478970%	\$ (2,607,499)	\$ 11,224,608	-23.23%	104.10%
2015	0.63392940%	\$ (4,567,202)	\$ 11,036,578	-41.38%	107.30%

*The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability (asset) which is June 30 of the previous fiscal year. 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
2023	\$ 1,016,566	\$ 1,016,566	-	\$ 16,942,815	6%
2022	\$ 940,637	\$ 940,637	-	\$ 15,680,818	6%
2021	\$ 922,589	\$ 922,589	-	\$ 15,376,452	6%
2020	\$ 880,841	\$ 880,841	-	\$ 14,680,652	6%
2019	\$ 857,315	\$ 857,315	-	\$ 14,290,073	6%
2018	\$ 825,176	\$ 825,176	-	\$ 13,756,489	6%
2017	\$ 795,002	\$ 795,002	-	\$ 13,215,240	6%
2016	\$ 707,546	\$ 707,546	-	\$ 11,787,480	6%
2015	\$ 673,460	\$ 673,460	-	\$ 11,224,608	6%

*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, 2023

NOTE 1 - BASIS OF PRESENTATION

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

NOTE 2 - BUDGETS AND BUDGETARY ACCOUNTING

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

1. Prior to the first regular Board meeting in May of each year, the School Board causes to be prepared a proposed budget for the next fiscal year according to the budgetary standards prescribed by the Auditor General.
2. The proposed budget is considered by the School Board at the first regular meeting held in May of each year.
3. The proposed budget is published for public review no later than July 15 of each year.
4. Public hearings are held to solicit taxpayer input prior to the approval of the budget.
5. Before October 1 of each year, the School Board must approve the budget for the ensuing fiscal year for each fund, except Trust and Agency Funds.
6. After adoption by the School Board, the operating budget is legally binding, and actual expenditures of each fund cannot exceed the amounts budgeted, except as indicated in number 8.
7. A line item for contingencies may be included in the annual budget. Such a line item may not exceed 5% of the total District budget and may be transferred by resolution of the School Board to any other budget category, except for capital outlay, that is deemed insufficient during the year.
8. If it is determined during the year that sufficient amounts have not been budgeted, state statute allows the adoption of supplemental budgets when monies are available to increase legal spending authority.
9. Unexpended appropriations lapse at year-end unless encumbered by resolution of the School Board.
10. Formal budgetary integration is employed as a management control device during the year for the General Fund and special revenue funds. Generally accepted accounting principles prescribe that budgetary information be presented for the General Fund and major special revenue funds of the District.

NOTE 3 - PENSION PLAN

Changes from Prior Valuation

The June 30, 2022 Actuarial Valuation reflects numerous changes to the actuarial assumptions as a result of an experience analysis completed since the June 30, 2021 Actuarial Valuation. In addition, two changes in actuarial methods have been implemented since the prior valuation.

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

Benefit Provision Changes

During the 2022 Legislative Session, no significant SDRS benefit changes were made and gaming enforcement agents became Class B Public Safety Members.

See independent auditor's report.

Meade School District No. 46-1
Notes to the Required Supplementary Information
June 30, 2023

NOTE 3 - PENSION PLAN (CONTINUED)

Actuarial Assumption Changes

As a result of an experience analysis covering the period from July 1, 2021 to June 30, 2021 and presented to the SDRS Board of Trustees in April and June 2022, significant changes to the actuarial assumptions were recommended by the SDRS Senior Actuary and adopted by the Board of Trustees first effective for this June 30, 2022 actuarial valuation.

The changes to economic assumptions included increasing the price inflation to 2.50% and increasing the wage inflation to 3.15%. The current assumed investment return assumption of 6.50% was retained, lowering the assumed real investment return to 4.00%. The baseline COLA assumption of 2.25% was also retained. Salary increase assumptions were modified to reflect the increase in assumed wage inflation and recent experience. The assumed interest on accumulated contributions was decreased to 2.25%.

The demographic assumptions were also reviewed and revised. The mortality assumption was changed to the Pub-2010 amount-weighted tables using separate tables for teachers, general, and public safety retirees, with assumptions for retirees adjusted based on credible experience. The mortality assumption for active and terminated vested members was changed to the unadjusted amount-weighted Pub-2010 tables, again by member classification and the assumption for beneficiaries was changed to the amount-weighted Pub-2010 general contingent survivor table. Adjustments based on experience were also made to the assumptions regarding retirement, termination, disability, age of spouses for married Foundation members, percentage of terminated vested members electing a refund, and benefit commencement age for terminated vested Public Safety members with 15 or more years of service.

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%.

As of June 30, 2022, the FVFR assuming future COLAs equal to the baseline COLA assumption of 2.25% is less than 100% and the July 2023 SDRS COLA is limited to a restricted maximum of 2.10%. The July 2023 SDRS COLA will equal inflation, between 0% and 2.10%. For this June 30, 2022 Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA of 2.10%.

Actuarial assumptions are reviewed for reasonability annually and reviewed in depth periodically, with the next experience analysis anticipated before the June 30, 2027 Actuarial Valuation and any recommended 7 changes approved by the Board of Trustees are anticipated to be first implemented in the June 30, 2027 Actuarial Valuation.

Actuarial Method Changes

Actuarial method changes with minor impact were implemented for this valuation after a recommendation by Cavanaugh Macdonald Consulting as part of their reviews of prior valuations. As a result, liabilities and normal costs for refund benefits and the Generational Variable Retirement Account are now calculated using the entry-age normal cost method with normal costs based on the expected value of these accounts rather than the actual balance.

See independent auditor's report.

SINGLE AUDIT INFORMATION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Meade School District No. 46-1 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 27, 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 the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. As required by South Dakota Codified Law 4-11-11, this report is a matter of public record and its distribution is not limited.

Casey Peterson, LTD

Casey Peterson, LTD

Rapid City, South Dakota

November 27, 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, 2023. 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, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Casey Peterson, LTD

Casey Peterson, LTD

Rapid City, South Dakota

November 27, 2023

**Meade School District No. 46-1
Schedule of Findings and Questioned Costs
June 30, 2023**

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
<i>Special Education Cluster:</i>	
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 qualified as a low-risk entity.

FINDINGS - FINANCIAL STATEMENT AUDIT

No findings to report.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

No findings to report.



PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

There were no findings reported for the year ended June 30, 2022.

**Meade School District No. 46-1
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023**

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 (Commodities):					
10 . 555	N	National School Lunch Program (Note 3)	South Dakota Department of Education	NSLP-46001-23	\$ 58,051
Cash Assistance:					
10 . 553	N	School Breakfast Program (Note 3)	South Dakota Department of Education	NSLP-46001-23	97,519
10 . 555	N	Performance Based Reimbursement	South Dakota Department of Education	NSLP-46001-23	22,005
10 . 556	N	Special Milk	South Dakota Department of Education	NSLP-46001-23	3,050
10 . 555	N	National School Lunch Program (Note 3)	South Dakota Department of Education	NSLP-46001-23	560,814
10 . 559	N	Summer Food Service Program for Children (Note 3)	South Dakota Department of Education	NSLP-46001-23	2,035
10 . 582	N	Fresh Fruit and Vegetable Program	South Dakota Department of Education	FFVP-46001-23	<u>90,974</u>
Total Child Nutrition Cluster					<u>834,448</u>
<i>Special Education Cluster:</i>					
<u>U.S. Department of Education</u>					
84 . 027	Y	Special Education - Grants to States	South Dakota Department of Education	611-46001-23	659,076
84 . 173	Y	Special Education - Preschool Grants	South Dakota Department of Education	619-46001-23	<u>11,660</u>
Total Special Education Cluster					<u>670,736</u>
<i>Other Programs:</i>					
<u>U.S. Department of Agriculture</u>					
10 . 666	N	Schools and Roads - Grants to Counties	Meade County	NA	<u>39,791</u>
Total Department of Agriculture					<u>874,239</u>
<u>U.S. Department of the Interior</u>					
15 . 227	N	Distributions of Receipts to State and Local Governments (Note 3)	South Dakota Bureau of Administration	NA	<u>58,212</u>
Total Department of the Interior					<u>58,212</u>

See independent auditor's report.

Meade School District No. 46-1
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2023

Assistance Listing Numbers	Major Program	Cluster/Program Name	Pass-through Entity, if Applicable	Pass-through ID	Amount
<u>U.S. Department of Education</u>					
84 . 010	N	Title I Grants to Local Educational Agencies	South Dakota Department of Education	TIA-46001-23	650,675
84 . 010	N	Title I Grants to Local Educational Agencies	South Dakota Department of Education	TIASIG-46001-23	21,677
84 . 424	N	Title IV Transfer - Student Support	South Dakota Department of Education	TIV-46001-23	70,089
84 . 048	N	Career and Technical Education - Basic Grants to States	South Dakota Department of Education	TIVA-46001-23	50,944
84 . 367	N	Improving Teacher Quality State Grants Title II A	South Dakota Department of Education	TIIA-46001-23	157,876
84 . 425U	Y	American Rescue Plan -Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	South Dakota Department of Education	2023G-385	161,555
84 . 425U	Y	American Rescue Plan -Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	South Dakota Department of Education	2021G-ARP46001	3,267,416
84 . 425D	Y	Elementary and Secondary School Emergency Relief (ESSER I and II) Fund	South Dakota Department of Education	2021G-CRSSA46001	<u>693,344</u>
Total Department of Education					<u>5,744,312</u>
Total Federal Financial Assistance					<u>\$ 6,676,763</u>

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

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

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

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

See independent auditor's report.

OTHER INFORMATION

**Meade School District No. 46-1
School District Officials
June 30, 2023**

BOARD MEMBERS

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

SUPERINTENDENT

Wayne Wormstadt

BUSINESS MANAGER

Brett Burditt

See independent auditor's report.

**MEADE 46-1
2024-2025 BUDGET SUMMARY
CAPITAL OUTLAY**

REVENUE:	FY 24	FY 25	Difference
LOCAL	6,180,000	6,340,000	160,000
FEDERAL	569,000	253,000	-316,000
SALE OF SURPLUS	250,000	40,000	-210,000
FUND BALACE	2,700,000	651,666	-2,048,334
TOTALS:	9,699,000	7,284,666	-2,414,334
			-0.24893

EXPENDITURES	FY24	FY25	Difference
STEL INSTRUCTIONAL	\$70,020	\$351,726	\$281,706
PVE INSTRUCTIONAL	\$129,424	\$345,970	\$216,546
RURAL INSTRUCTIONAL	\$36,339	\$78,426	\$42,087
WW INSTRUCTIONAL	\$24,145	\$66,762	\$42,617
SWMS INSTRUCTIONAL	\$79,350	\$221,706	\$142,356
SBMS INSTRUCTIONAL	\$73,175	\$158,176	\$85,001
SBHS INSTRUCTIONAL	\$127,550	\$295,606	\$168,056
CENTRAL COPY LEASE	\$0	\$0	\$0
LIBRARY SERVICES	\$24,695	\$31,200	\$6,505
TECHNOLOGY DEPT.	\$69,100	\$62,630	-\$6,470
BUSINESS OFFICE	\$55,950	\$75,000	\$19,050
FOOD SERVICE			\$0
SPECIAL SERVICES	\$2,500	\$31,200	\$28,700
ADMINISTRATION	\$33,760	\$167,789	\$134,029
OPERATIONS/CONST.	\$988,745	\$1,182,175	\$193,430
CONTRACTED BUS	\$165,000	\$165,000	\$0
ACTIVITIES	\$38,800	\$68,700	\$29,900
DEBT SERVICE	\$3,962,000	\$3,957,600	-\$4,400
TRANSFER TO GF		\$0	\$0
TRANSFER TO CAP PROJECTS	\$2,700,000	\$0	-\$2,700,000
CONTINGENCY	50,000	25,000	-\$25,000
	\$8,630,553	\$7,284,666	-\$1,345,887

-15.59%

CAPITAL OUTLAY REVENUE**FY 2023-2024 FY 2024-2025**

21 1110 000	AD VALOREM TAXES	5,935,000	6,070,000
21 1112 000	AD VALOREM TAXES MH	165,000	180,000
21 1120 000	PRIOR YEARS	20,000	15,000
21 1190 000	PENALTY & INTEREST	10,000	10,000
21 1510 000	INTEREST	50,000	65,000
21 5130 000	SALE OF SURPLUS	250,000	40,000
21 4190 045	ESSR 2	316,000	0
21 4900 021	ARRA INTEREST CREDIT	253,000	253,000
21 724 000	FUND BALANCE	2,700,000	251,666
		<hr/>	
		9,699,000	6,884,666

21 CAPITAL OUTLAY EXPENDITURES

FY 2023-2024 FY 2024-2025

STURGIS ELEMENTARY

21 1111 000 421 000 100	REPLACEMENT TEXTBOOKS	2,000	2,000
21 1111 000 421 000 100	NEW CURRICULUM	24,100	120,500
21 1111 000 422 000 100	7 MINDSETS SUBSCRIPTION	1,665	1,814
21 1111 000 422 000 100	BRAINPOP/MYSTERY SCIENCE	4,100	4,560
21 1111 000 422 000 100	MUSIC EXPRESS (THEMES & VARIATIONS)	175	184
21 1111 000 422 000 100	ED CLUB-TYPING SOFTWARE	1,200	1,650
21 1111 000 422 000 100	NWEA	8,000	8,200
21 1111 000 422 000 100	INFINITE CAMPUS	1,000	1,300
21 1111 000 422 000 100	ESGI MONITORING SOFTWARE	1,350	2,038
21 1111 000 422 000 100	CLASS SOLVER SOFTWARE	830	830
21 1111 000 422 000 100	ADVENTURE TO FITNESS	200	200
21 1111 000 422 000 100	PLAN BOOK		560
21 1111 000 471 000 100	INSTRUCTIONAL HARDWARE IPAD	1,380	0
21 1111 000 471 000 100	STUDENT IPADS		137,000
21 1111 000 471 000 100	TEACHER MACBOOKS		47,300
21 1111 000 473 000 100	MILESTONE LICENSING	900	1,550
21 1111 000 473 000 100	COMPUTER LICENSING SHI	4,000	1,640
21 1111 000 473 000 100	RUCKUS LICENSING	5,000	780
21 1111 000 479 000 100	PE GYM PADS	1,000	0
21 1111 000 479 000 100	ACCESS POINTS		1,500
21 1111 000 479 000 100	INSTRUCTIONAL HARDWARE	6,120	6,120
21 1111 000 479 000 100	CLASSROOM DESKS AND CHAIRS	7,000	12,000

70,020 351,726

PIEDMONT VALLEY ELEMENTARY

21 1111 000 421 000 110	NEW CURRICULUM	22,575	113,750
21 1111 000 421 000 110	REPLACEMENT TEXTBOOKS	2,000	2,000
21 1111 000 422 000 110	BRAINPOP/MYSTERY SCIENCE	3,600	4,305
21 1111 000 422 000 110	7 MINDSETS SUBSCRIPTION	1,665	1,713
21 1111 000 422 000 110	MUSIC EXPRESS (THEMES & VARIATIONS)	175	184
21 1111 000 422 000 110	ED CLUB-TYPING SOFTWARE	1,200	1,560
21 1111 000 422 000 110	NWEA	8,400	7,724
21 1111 000 422 000 110	INFINITE CAMPUS	1,000	1,300
21 1111 000 422 000 110	ESGI MONITORING SOFTWARE	1,309	2,038
21 1111 000 422 000 110	DREAMBOX	9,000	9,100
21 1111 000 422 000 110	LEXIA	9,000	10,500
21 1111 000 422 000 110	PLAN BOOK		530
21 1111 000 471 000 110	INSTRUCTIONAL HARDWARE Ipad	1,380	0
21 1111 000 471 000 110	STUDENT IPADS		130,000
21 1111 000 471 000 110	TEACHER MACBOOKS		44,000
21 1111 000 473 000 110	COMPUTER LICENSING SHI	3,500	1,550
21 1111 000 473 000 110	MILESTONE LICENSING	2,500	1,550
21 1111 000 473 000 110	RUCKUS LICENSING	5,000	740
10 1111 000 479 000 110	ACCESS POINTS NEW ROOMS	6,000	1,500
21 1111 000 479 000 110	STUDENT/STAFF DESKS NEW CLASSROOMS	25,000	0
21 1111 000 479 000 110	INSTRUCTIONAL HARDWARE NEW ROOMS	15,000	0
21 1111 000 479 000 110	REPLACEMENT DESKS AND CHAIRS	5,000	5,806
21 1111 000 479 000 110	INSTRUCTIONAL HARDWARE	6,120	6,120

129,424 345,970

CENTRAL MEADE CO. SCHOOL

21 1111 000 421 000 121	NEW CURRICULUM	2,620	12,200
21 1111 000 421 000 121	REPLACEMENT TEXTBOOKS	250	250

21	1111	000	422	000	121	MYSTERY SCIENCE	425	275
21	1111	000	422	000	121	MUSIC EXPRESS (THEMES & VARIATIONS)	90	80
21	1111	000	422	000	121	ED CLUB-TYPING SOFTWARE	250	170
21	1111	000	422	000	121	NWEA	660	830
21	1111	000	422	000	121	ESGI MONITORING SOFTWARE	235	51
21	1111	000	422	000	121	DREAMBOX	1,620	973
21	1111	000	422	000	121	LEXIA	1,200	2,631
21	1111	000	422	000	121	PLAN BOOK		56
21	1111	000	471	000	121	INSTRUCTIONAL HARDWARE ipad	460	0
21	1111	000	471	000	121	STUDENT IPADS		3,000
21	1111	000	471	000	121	TEACHER MACBOOKS		11,000
21	1111	000	473	000	121	COMPUTER LICENSING SHI	600	155
21	1111	000	473	000	121	RUCKUS LICENSING	1,500	79
21	1111	000	473	000	121	MILESTONE LICENSING	600	600
21	1111	000	479	000	121	ACCESS POINTS	1,600	800
21	1111	000	479	000	121	STUDENT FURNITURE		5,600
21	1111	000	479	000	121	INSTRUCTIONAL HARDWARE	2,040	2,040
							14,150	40,790

ATALL

21	1111	000	421	000	122	NEW CURRICULUM	500	2,000
21	1111	000	421	000	122	REPLACEMENT TEXTBOOKS	150	150
21	1111	000	422	000	122	MYSTERY SCIENCE	106	75
21	1111	000	422	000	122	MUSIC EXPRESS (THEMES & VARIATIONS)	25	27
21	1111	000	422	000	122	ED CLUB-TYPING SOFTWARE	70	27
21	1111	000	422	000	122	NWEA	110	135
21	1111	000	422	000	122	ESGI MONITORING SOFTWARE	235	21
21	1111	000	422	000	122	DREAMBOX	270	156
21	1111	000	422	000	122	LEXIA	275	423
21	1111	000	422	000	122	7 MINDSETS SUBSCRIPTION		29
21	1111	000	422	000	122	PLAN BOOK		10
21	1111	000	471	000	122	INSTRUCTIONAL HARDWARE ipad	460	0
21	1111	000	471	000	122	STUDENT IPADS		0
21	1111	000	471	000	122	TEACHER MACBOOKS		2,200
21	1111	000	473	000	122	COMPUTER LICENSING SHI	150	150
21	1111	000	473	000	122	RUCKUS LICENSING	250	250
21	1111	000	479	000	122	ACCESS POINTS	800	800
21	1111	000	479	000	122	INSTRUCTIONAL HARDWARE	2,040	2,040
							5,441	8,493

ELM SPRINGS

21	1111	000	421	000	123	NEW CURRICULUM	500	2,000
21	1111	000	421	000	123	REPLACEMENT TEXTBOOKS	600	600
21	1111	000	422	000	123	MYSTERY SCIENCE	106	21
21	1111	000	422	000	123	MUSIC EXPRESS (THEMES & VARIATIONS)	25	27
21	1111	000	422	000	123	ED CLUB-TYPING SOFTWARE	70	18
21	1111	000	422	000	123	NWEA	110	89
21	1111	000	422	000	123	ESGI MONITORING SOFTWARE	235	21
21	1111	000	422	000	123	DREAMBOX	270	105
21	1111	000	422	000	123	LEXIA	275	282
21	1111	000	422	000	123	7 MINDSETS SUBSCRIPTION		20
21	1111	000	422	000	123	PLAN BOOK		6
21	1111	000	471	000	123	INSTRUCTIONAL HARDWARE ipad	460	0
21	1111	000	471	000	123	STUDENT IPADS		0
21	1111	000	471	000	123	TEACHER MACBOOKS		3,300

21	1111	000	473	000	123	COMPUTER LICENSING SHI	150	150
21	1111	000	473	000	123	RUCKUS LICENSING	250	8
21	1111	000	479	000	123	ACCESS POINTS	800	800
21	1111	000	479	000	123	INSTRUCTIONAL HARDWARE	2,040	2,040
							5,891	9,487

HEREFORD

21	1111	000	421	000	124	NEW CURRICULUM	500	2,500
21	1111	000	421	000	124	REPLACEMENT TEXTBOOKS	150	150
21	1111	000	422	000	124	MYSTERY SCIENCE	106	91
21	1111	000	422	000	124	MUSIC EXPRESS (THEMES & VARIATIONS)	25	27
21	1111	000	422	000	124	ED CLUB-TYPING SOFTWARE	70	33
21	1111	000	422	000	124	NWEA	110	163
21	1111	000	422	000	124	ESGI MONITORING SOFTWARE	235	21
21	1111	000	422	000	124	DREAMBOX	270	191
21	1111	000	422	000	124	LEXIA	275	517
21	1111	000	422	000	124	7 MINDSETS SUBSCRIPTION		36
21	1111	000	422	000	124	PLAN BOOK		11
21	1111	000	471	000	124	INSTRUCTIONAL HARDWARE ipad	460	0
21	1111	000	471	000	124	STUDENT IPADS		0
21	1111	000	471	000	124	TEACHER MACBOOKS		3,300
21	1111	000	473	000	124	COMPUTER LICENSING SHI	150	33
21	1111	000	473	000	124	RUCKUS LICENSING	250	16
21	1111	000	479	000	124	ACCESS POINTS	800	800
21	1111	000	479	000	124	INSTRUCTIONAL HARDWARE	2,040	2,040
							5,441	9,929

OPAL

21	1111	000	421	000	125	NEW CURRICULUM	500	3,100
21	1111	000	421	000	125	REPLACEMENT TEXTBOOKS	150	150
21	1111	000	422	000	125	MYSTERY SCIENCE	106	116
21	1111	000	422	000	125	MUSIC EXPRESS (THEMES & VARIATIONS)	25	27
21	1111	000	422	000	125	ED CLUB-TYPING SOFTWARE	70	42
21	1111	000	422	000	125	NWEA	110	207
21	1111	000	422	000	125	ESGI MONITORING SOFTWARE	235	21
21	1111	000	422	000	125	DREAMBOX	270	243
21	1111	000	422	000	125	LEXIA	275	658
21	1111	000	422	000	125	7 MINDSETS SUBSCRIPTION		46
21	1111	000	422	000	125	PLAN BOOK		15
21	1111	000	471	000	125	INSTRUCTIONAL HARDWARE ipad	460	0
21	1111	000	471	000	125	STUDENT IPADS		0
21	1111	000	471	000	125	TEACHER MACBOOKS		2,200
21	1111	000	473	000	125	COMPUTER LICENSING SHI	125	42
21	1111	000	473	000	125	RUCKUS LICENSING	250	20
21	1111	000	479	000	125	ACCESS POINTS	800	800
21	1111	000	479	000	125	INSTRUCTIONAL HARDWARE	2,040	2,040
							5,416	9,727

WHITEWOOD ELEMENTARY

21	1111	000	421	000	140	NEW CURRICULUM	5,000	17,900
21	1111	000	421	000	140	REPLACEMENT TEXTBOOKS	500	500
21	1111	000	422	000	140	MYSTERY SCIENCE	500	675
21	1111	000	422	000	140	7 MINDSETS SUBSCRIPTION	390	270
21	1111	000	422	000	140	MUSIC EXPRESS (THEMES & VARIATIONS)	175	184
21	1111	000	422	000	140	ED CLUB-TYPING SOFTWARE	230	244
21	1111	000	422	000	140	NWEA	1,110	1,110

21	1111	000	422	000	140	ESGI MONITORING SOFTWARE	240	21
21	1111	000	422	000	140	PLAN BOOK		85
21	1111	000	471	000	140	INSTRUCTIONAL HARDWARE ipad	460	0
21	1111	000	471	000	140	STUDENT IPADS		22,000
21	1111	000	471	000	140	TEACHER MACBOOKS		13,000
21	1111	000	473	000	140	COMPUTER LICENSING SHI	1,000	242
21	1111	000	473	000	140	MILESTONE LICENSING	600	775
21	1111	000	473	000	140	RUCKUS LICENSING	2,500	116
21	1111	000	479	000	140	MACBOOK CART	3,000	0
21	1111	000	479	000	140	ACCESS POINTS	6,400	1,600
21	1111	000	479	000	140	STUDENT DESKS		6,000
21	1111	000	479	000	140	INSTRUCTIONAL HARDWARE	2,040	2,040
							24,145	66,762

SWMS

21	1121	000	421	000	200	REPLACEMENT TEXTBOOKS	1,000	1,000
21	1121	000	421	000	200	NEW CURRICULUM	45,000	107,000
21	1121	000	422	000	200	INFINITE CAMPUS	1,000	1,400
21	1121	000	422	000	200	BSN SPORTS	150	150
21	1121	000	422	000	200	LEXIA	3,700	0
21	1121	000	422	000	200	PLAN BOOK		490
21	1121	000	471	000	200	INSTRUCTIONAL HARDWARE ipad	1,380	0
21	1121	000	471	000	200	SERVER	8,000	0
21	1121	000	471	000	200	STUDENT IPADS		3,000
21	1121	000	471	000	200	TEACHER MACBOOKS		42,000
21	1121	000	473	000	200	COMPUTER LICENSING SHI	3,000	1,445
21	1121	000	473	000	200	RUCKUS LICENSING	5,000	691
21	1121	000	473	000	200	MILESTONE LICENSING	3,000	3,410
21	1121	000	479	000	200	STUDENT LOCKERS		50,000
21	1121	000	479	000	200	WHITE BOARDS	2,000	5,000
21	1221	000	479	000	200	INSTRUCTIONAL HARDWARE	6,120	6,120
							79,350	221,706

STAGEBARN MIDDLE SCHOOL

21	1121	000	421	000	201	NEW CURRICULUM	45,000	100,000
21	1121	000	421	000	201	REPLACEMENT TEXTBOOKS	1,000	1,000
21	1121	000	422	000	201	MUSIC EXPRESS (THEMES & VARIATIONS)	175	92
21	1121	000	422	000	201	INFINITE CAMPUS	1,000	1,400
21	1121	000	422	000	201	PLAN BOOK		460
21	1121	000	471	000	201	INSTRUCTIONAL HARDWARE ipad	1,380	0
21	1121	000	471	000	201	SERVER	8,000	0
21	1121	000	471	000	201	STUDENT IPADS		3,000
21	1121	000	471	000	201	TEACHER MACBOOKS		38,000
21	1121	000	473	000	201	COMPUTER LICENSING SHI	2,700	1,350
21	1121	000	473	000	201	RUCKUS LICENSING	5,000	644
21	1121	000	473	000	201	MILESTONE LICENSING	2,800	3,410
21	1121	000	479	000	201	YEARBOOK EQUIPMENT		1,200
21	1121	000	479	000	201	BAND EQUIPMENT		1,500
21	1121	000	479	000	201	INSTRUCTIONAL HARDWARE	6,120	6,120
							73,175	158,176

STURGIS BROWN HIGH SCHOOL

21	1131	000	421	000	400	NEW CURRICULUM	53,000	185,000
21	1131	000	421	000	400	REPLACEMENT TEXTBOOKS	1,000	1,000
21	1131	000	422	000	400	ADOBE CREATIVE SUITE	5,300	5,300

21 1131 000 422 000 400	INFINITE CAMPUS	1,000	1,400
21 1131 000 422 000 400	KUTA	550	550
21 1131 000 422 000 400	PLAN BOOK		850
21 1131 000 471 000 400	INSTRUCTIONAL HARDWARE ipad	1,380	0
21 1131 000 471 000 400	STUDENT IPADS		7,000
21 1131 000 471 000 400	TEACHER MACBOOKS		22,000
21 1131 000 473 000 400	EDGENUITY	20,000	25,000
21 1131 000 473 000 400	LICENSING-SHI	4,700	2,506
21 1131 000 473 000 400	RUCKUS LICENSING	5,000	1,500
21 1131 000 473 000 400	MILESTONE LICENSING	4,500	5,000
21 1131 000 479 000 400	INSTRUCTIONAL HARDWARE	6,120	8,500
21 1131 000 479 000 400	WHITE BOARDS CLASSROOMS	6,000	6,000
21 1131 000 479 000 400	STUDENT DESKS	19,000	24,000
		127,550	295,606
SPED SEVERE			
21 1222 000 471 000 100	COMPUTERS		2,200
21 1222 000 471 000 110	COMPUTERS		2,200
21 1222 000 471 000 140	COMPUTERS		1,075
21 1222 000 471 000 200	COMPUTERS		2,200
21 1222 000 471 000 201	COMPUTERS		2,200
21 1222 000 471 000 400	COMPUTERS		6,500
			16,375
DISTRICT LIBRARIES			
21 2222 000 473 000 100	DESTINY LICENSING STEL	1,025	1,200
21 2222 000 560 000 100	LIBRARY MEDIA STEL	3,000	3,000
21 2222 000 473 000 110	DESTINY LICENSING PVE	1,025	1,200
21 2222 000 560 000 110	LIBRARY MEDIA PVE	3,000	3,000
21 2222 000 560 000 120	LIBRARY MEDIA RURAL	600	600
21 2222 000 473 000 140	DESTINY LICEINSING WW	870	1,000
21 2222 000 560 000 140	LIBRARY MEDIA WW	600	600
21 2222 000 473 000 200	DESTINY LICENSING SWMS	1,025	1,200
21 2222 000 560 000 200	LIBRARY MEDIA SWMS	4,000	4,000
21 2222 000 473 000 201	DESTINY LICENSING SBMS	1,025	1,200
21 2222 000 560 000 201	LIBRARY MEDIA SBMS	4,000	4,000
21 2222 000 473 000 400	DESTINTY SSL CERTIFICATE		5,000
21 2222 000 473 000 400	DESTINY LICENSING SBHS	1,025	1,200
21 2222 000 560 000 400	LIBRARY MEDIA SBHS	3,500	4,000
		24,695	31,200
TECHNOLOGY IN SCHOOLS			
21 2227 000 472 000 000	AD MANAGER/AESOP	2,500	2,500
21 2227 000 472 000 000	CONTENT FILTER	15,000	13,000
21 2227 000 472 000 000	AUVIK SOFTWARE	20,000	18,500
21 2227 000 472 000 000	DATA PLANE	1,200	1,200
21 2227 000 472 000 000	MOSYLE LICENSING	20,400	23,000
21 2227 000 472 000 000	LOOM & TRELLO		630
21 2227 000 472 000 000	COMPUTER INVENTORY SOFTWARE		3,800
21 2227 000 473 000 000	LICENSING	10,000	0
		69,100	62,630
OFFICE OF SUPERINTENDENT			
21 2321 000 471 000 000	COMPUTER	1,200	0
		1,200	0

STEL ADMINISTRATION

21 2410 000 472 000 100	FRONTLINE TECHNOLOGY	3,310	3,310
21 2410 000 472 000 100	ALICE SOFTWARE		663
21 2410 000 472 000 100	SCHOOL MESSENGER	850	820
		4,160	4,793

PVE ADMINISTRATION

21 2410 000 472 000 110	FRONTLINE TECHNOLOGY	3,310	3,310
21 2410 000 472 000 110	SCHOOL MESSENGER	850	850
21 2410 000 472 000 110	ALICE SOFTWARE		626
21 2410 000 479 000 110	CONFERENCE ROOM FF&E		7,860
21 2410 000 479 000 110	FIRE PROOF FILE CABINES	4,750	0
		8,910	12,646

RURAL ADMINISTRATION

21 2410 000 472 000 120	FRONTLINE TECHNOLOGY	1,655	1,655
21 2410 000 472 000 120	ALICE SOFTWARE		120
21 2410 000 472 000 121	SCHOOL MESSENGER	850	850
		2,505	2,625

WHITEWOOD ADMINISTRATION

21 2410 000 472 000 140	FRONTLINE TECHNOLOGY	1,655	1,655
21 2410 000 472 000 140	ALICE SOFTWARE		100
21 2410 000 479 000 140	SURVELLIANCE CAMERA		1,400
21 2410 000 472 000 140	SCHOOL MESSENGER	850	850
		2,505	4,005

SWMS ADMINISTRATION

21 2410 000 472 000 200	FRONTLINE TECHNOLOGY	3,310	3,310
21 2410 000 472 000 200	SCHOOL MESSENGER	850	850
21 2410 000 472 000 200	ALICE SOFTWARE		590
21 2410 000 479 000 200	OFFICE FF&E		5,000
		4,160	9,750

SBMS ADMINISTRATION

21 2410 000 472 000 201	FRONTLINE TECHNOLOGY	3,310	3,310
21 2410 000 472 000 201	ALICE SOFTWARE		550
21 2410 000 472 000 201	SCHOOL MESSENGER	850	850
		4,160	4,710

SBHS ADMINISTRATION

21 2410 000 472 000 400	FRONTLINE TECHNOLOGY	3,310	3,310
21 2410 000 000 000 400	SCHOOL SAFETY		125,000
21 2410 000 472 000 400	ALICE SOFTWARE		1,100
21 2410 000 472 000 400	SCHOOL MESSENGER	850	850
		4,160	130,260

CURRICULUM OFFICE

21 2490 000 479 000 000	OFFICE CHAIR/DESK	2,000	0
		2,000	0

BUSINESS OFFICE

21 2529 000 471 000 000	COMPUTERS	3,200	
21 2549 000 479 000 000	PHONE UPGRADE	2,750	
21 2321 000 550 000 000	VEHICLE	50,000	75,000
		55,950	75,000

STEL

21 2542 000 323 000 100	BOILER REPLACEMENT BB SECTION	34,000	
21 2549 000 323 000 100	RELACE CARPET BB SECTION	25,000	
21 2549 000 479 000 100	PHONE UPGRADE	29,200	
21 2542 000 323 000 100	ROOF REPLACEMENT PHASE 1		100,000

21 2542 000 323 000 100	EXTERIOR REPAIRS- CAULKING/EFIS		35,000
21 2543 000 323 000 100	FENCING REPAIRS		15,000
		88,200	150,000

FRANCIS CASE

21 2542 000 479 000 105	BOILER REPLACEMENT	10,000	0
21 2549 000 479 000 105	PHONE UPGRADE	3,700	0
		13,700	0

PIEDMONT VALLEY ELEMENTARY

21 2543 000 323 000 110	PARKING LOT REPAIR	15,000	
21 2549 000 323 000 110	REPLACE FLOORING		15,000
21 2549 000 479 000 110	PHONE UPGRADE	19,200	
		34,200	15,000

WHITEWOOD

21 2535 000 323 000 140	INTERIOR PAINT	20,000	0
21 2542 045 520 000 140	HVAC UPGRADE ESSER 2	221,000	0
21 2549 000 323 000 140	CABLING		36,000
21 2549 000 479 000 140	PHONE UPGRADE	9,700	0
21 2543 000 323 000 140	PARKING LOT REPAIR	6,000	0
21 2542 000 323 000 140	BOILER REPLACEMENT		15,000
		256,700	51,000

CENTRAL MEADE COUNTY SCHOOL

21 2543 000 323 000 121	EXTERIOR IMPROVEMENTS	15,000	20,000
		15,000	20,000

ATALL

21 2535 000 323 000 122	INTERIOR/EXTERIOR IMPROVEMENTS	10,000	0
		10,000	0

SWMS

21 2542 000 323 000 200	GRUNWLAD ENTRANCE DOOR 1 OF 2	50,000	
21 2549 045 479 000 200	NETWORK CABLING	95,000	
21 2542 000 323 000 200	REPLACE EAST LOCKER ROOM DOOR	2,000	
21 2535 000 323 000 200	REPLACE GRUNWALD ROOF	91,800	
21 2549 000 479 000 200	PHONE UPGRADE	21,200	
21 2542 000 323 000 200	GRUNWLAD ENTRANCE 2 OF 2		50,000
21 2542 000 323 000 200	INTERIOR/EXTERIOR IMPROVEMENTS		15,000
		260,000	65,000

STAGEBARN MIDDLE SCHOOL

21 2543 000 323 000 201	SITE IMPROVEMENTS	25,000	15,000
21 2543 000 323 000 201	PARKING LOT REPAIRS		10,000
21 2549 000 479 000 201	PHONE UPGRADE	26,200	
		51,200	25,000

STURGIS BROWN HIGH SCHOOL

21 2549 000 323 000 400	CAULK WEST GYM	10,000	
21 2533 000 319 000 400	A&E ARCH INC	80,000	
21 2549 000 323 000 400	NETWORK/CABLING UPGRADE	118,000	
21 2549 000 479 000 400	PHONE UPGRADE	21,995	
21 2542 000 323 000 400	WEST GYM FLOOR RENOVATION		40,000
21 2542 000 323 000 400	CTE A&E		50,000
21 2543 000 323 000 400	PARKING LOT REPAIRS		350,000
		229,995	440,000

CONTRACTED BUS SERVICE

21 2555 000 331 000 000	HARLOW'S BUS SERVICE	165,000	165,000
		165,000	165,000

BUILDINGS & GROUNDS

21 2549 000 471 000 000	COMPUTERS	3,000	0
21 2549 000 479 000 000	PHONE UPGRADE	1,750	0
21 2549 000 479/549/550 000	CUSTODIAL & MAINTENANCE EQUIP	25,000	30,000
		29,750	30,000

SPECIAL SERVICES- ADMIN.

21 2710 000 479 000 000	OFFICE EQUIPMENT	2,500	0
		2,500	0

LONG TERM DEBT PAYMENTS

21 5000 000 611 000 000	PRINCIPAL	2,565,000	2,620,000
21 5000 000 612 000 000	INTEREST	765,000	705,600
21 5000 000 613 000 000	FISCAL AGENT FEES	6,000	6,000
		3,336,000	3,331,600

ACTIVITIES

21 6105 000 479 000 400	BOYS SOCCER UNIFORMS	3,500	
21 6207 000 479 000 400	GIRLS SOCCER UNIFORMS	3,500	
21 6101 000 479 000 415	GOAL POST PADS WOODLE FIELD	1,000	
21 6102 000 479 000 110	OLD PVE GYM POLE PADS	2,800	
21 6101 000 479 000 400	FOOTBALL HELMETS/SHOULDER PADS	5,000	4,000
21 6101 000 479 000 200/201	FOOTBALL HELMETS/SHOULDER PADS	10,000	5,000
21 6903 000 479 000 400	SBHS BAND UNIFORMS		35,000
21 6104 000 479 000 400	BOYS GOLF UNIFORMS		600
21 6204 000 479 000 400	GIRLS GOLF UNIFORMS		600
21 6103 000 479 000 400	SBHS WRESTLING UNIFORMS		5,000
21 6904 000 479 000 400	SBHS CHOIR ROBES		10,000
21 6915 000 479 000 400	AD SAFE		2,500
21 6205 000 479 000 200	VOLLEYBALL STANDARDS SWMS	5,000	6,000
21 6101 000 549 000 201	PORTABLE BLEACHERS @ SBMS	15,000	
		38,800	68,700

TRANSFER OUT

21 8110 000 690 000 000	TRANSFER OUT TO DEBT SERVICE	626,000	626,000
21 8110 000 690 000 000	TRANSFER OUT TO CAPITAL PROJECTS	2,700,000	0
		3,326,000	626,000

CONTINGENCY

21 7000 000 690 000 000		50,000	25,000
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GRAND TOTAL

8,630,553	6,884,666
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PROJECTED REVENUE

6,633,000

SURPLUS/DEFICIT

-251,666

Fall Activities
Activities Director Report
2023

The fall activities are the busiest time of the year. That time of the year contains most of our outdoor activities. As such, there is a higher risk of issues related to those activities. Transportation can be an issue because of the number of activities needing transportation late in the day. Air quality is also an issue for those of our student/athletes who deal with asthma and other respiratory issues. Heat is a big issue with both our indoor and outdoor activities. Some athletes handle the heat well while others are highly susceptible to heat illness. Our fall coaches take a class on dealing with high level heat for practices and games. We also use a Wet Bulb Globe Meter to track the heat and humidity. Outdoor games also can be interrupted due to lightning storms that make their way through our area. These are all challenges that we deal with in the fall.

Transportation continues to be a challenge for many schools including Meade schools. Having enough drivers to move our students to and from school remains an issue. For our activities, the residual effect is the fact that there are no activity drivers available until after drivers complete their school bus route. This means sending our students early to events or sending them later to events. Traditionally, our middle school activities happen after school and end prior to 6:00pm. To make sure our middle school students can travel to their off site event and be there before the scheduled start time, we may need to send a bus to the event site, have the bus return to run a route, and go back out to the event after the route to transport those students back to their school. This becomes an issue if an outdoor activity such as cross country or football is outside and weather come in. Most schools have a space for the students to wait it out but in the case of cross country, that may not be nearly adequate enough to house all our students. This is more an issue for the middle schools than it is the high schools since most events are not over until later in the evening.

We have had few issues with transportation not being available or late for pick-up. Harlow's has gone through some changes in personnel over the last few months. While new people come in and other's leave, how we communicate and what our needs are has to be worked out before things go smoothly. It is easy to drop or miss something before we are all on the same page.

Weather related issues and heat are a major concern in the early part of our fall season. This past year we have had sub varsity and varsity events in football and soccer that have been impacted by either weather or heat. While smoke was an issue this fall, we did not lose any competitions due to smoke. We had a couple lightning storms that brought heavy rain and some pea size hail where we asked visiting teams to go to the bus to wait it out. None of our activities had to be postponed. Although we did have to shorten practices due to heat, we did not have to cancel any high school practices or games due to the heat.

Facilities remain a constant struggle to schedule. There are many community activities that use our facilities and some facilities that we share with the community. This continues to be a

challenge in the fall of the year. For Meade Schools facilities, our activities take precedent over the community groups that use our facilities. I have met with several of these groups together and handed out the Priority of Facility Use and Expectations of Use. I have also put together a usage calendar for all our facilities and hope this organizes these groups.

Our activities had a strong fall with conference championships, playing in the quarter finals of the state, placing second in the state and receiving awards for their efforts in Fine arts. Our coaches/directors/advisors are making great relationships with our student athletes and teaching much more than just how to win. I believe that most of our coaches are of high character and implement that into their programs. I'm extremely proud of them and their efforts. Meade Schools is a great place to be.

Fall 2023

Activities Summary

8/1/2023 to 12/2/2023

Soccer, Boys

Coach Tyler Louder

No. of Participants: 35

Team and Individual Honors/Awards:

Season Record: 10-4-1

Finish 2nd in the Black Hills Conference

Advanced to the Quarterfinals of the State Tournament where they lost to O’Gorman.

SDHSAA Team Academic Achievement Award 3.607

BHC All-Conference Players: Carsen Wolter, Talan Kullbom, Karsen Berndt, & Tye Ferguson

BHC All-Conference Honorable Mention Players: Christian Lemcke & Jack Schnobrick

All State Honorable Mention Players: Carsen Wolter & Talan Kullbom

Summary of Season:

The boys season ended in a loss to #2 seeded Sioux Falls O’Gorman, in the quarterfinals of the state soccer tournament. While the boys would have liked to have advanced to the semi finals, the fact that they hosted a playoff game against Huron (1st time for boys soccer) and advanced to the quarter finals, the season was a success. The team celebrated senior day on Saturday, September 30th, 2023 with a win over Douglas. Seniors on the team included Luke Hosman, Owen Hanks, Nathanael Jones, Karsen Berndt, Kalan Kulbom, Jack Schnobrich, Dash Schuster, and Tyrel Droppers. Student Manager Annie Hederson was recognized as well.

Soccer, Girls

Coach Adam Fitzpatrick

No. of Participants: 26

Team and Individual Honors/Awards:

Season Record: 5-9-1

Finished 3rd in Black Hills Conference

Lost in the SoDak 16 game at Rapid City Central

SDHSAA Team Academic Achievement Award 3.36

BHC All-Conference Players: Iris Zylstra, Avery Marler, Lily Aga, Jenna Burke

BHC Honorable Mention Players: Ariana Burke and Sophia Colunga

Summary of Season

The girls season ended with a loss to Rapid City Central in the SoDak 16. The team celebrated senior day on Saturday, September 30th, 2023 with a win over Douglas. Seniors on the team included Jenna Burke, Skylar Williamson, Keira Muchow, Isabella Larson, and Rowan Smith.

Golf, Boys

Coach Steve Keszler

No. of Participants: 16

Team and Individual Honors/Awards:

Season Record: NA

Finished 4th in the Black Hills Conference Meet

Top 15 Finishers in the BHC Tournament: Landon Bey (6th), Jaxon Dodson (7th), Carson Williams (11th), and Braxton Tieman (15th).

Qualified 5 individuals for the State Tournament: Landon Bey, Jaxon Dodson, Braxton Tieman, Cason Sabers, and Jace Owens. Low scorer for the Scoopers was Jaxon Dobson who finished with a two-day total of 174.

Summary of Season

The boys golf team had an up and down season with several good finishes during the regular season. At the state meet, the 5 golfers all shot at or close to their season average. As a team they finished 17th. The golfers celebrated senior night at halftime of the Sturgis vs Spearfish football game held on October 19th, 2023. Seniors included: Jace Owens, Drake Sundstrom, and Kayden Vasknetz.

Cheer

Coach Brooke Wuebben

No. of Participants: 21

Team and Individual Honors/Awards:

Season Record: NA

SDHSAA Team Academic Achievement Award 3.321

Finished 2nd in the Black Hills Conference Meet

Finished 15th at the State Meet with a 199.5 score.

Summary of Season

The competitive cheer team finished 15th at the state competition and although they felt they could have placed higher, they posted what most thought was their best routine of the season. The cheer team hosted the Sturgis Invite Spirt Competition and recognized their seniors that evening. Seniors on the Team were: Breckin Esser, McKyla Tarrant, and Breena Whitford.

Cross Country

Coach Blake Proefrock

No. of Participants: 9 Boys and 12 Girls

Team and Individual Honors/Awards:

Season Record: NA

SDHSAA Team Academic Achievement Award Boys 3.511 & Girls 3.808

Boys finished Second in the Black Hills Conference

Girls Finished Third in the Black Hills Conference

Boys finished Second at the State Meet

Girls finished Seventh at the State Meet

Top 25 finishers at the State Meet: Boys Ty Petrocco - 7th and Quinn Bruch - 8th

Summary of Season

The boys and girls finished the season on a high note with the boys finishing and outstanding 2nd place at the state meet and the girls finished 7th. The teams flew a bit under the radar as the Black Hills Conference featured some very good teams and both Rapid City Stevens and Central dominated most of the season out west. Both the boys and girls ran very well at the state meet. The golfers celebrated senior night at halftime of the Sturgis vs Spearfish football game held on October 19th, 2023. The lone senior for boys and girls cross country teams was on the boys side, Morgan Papenfuss.

Football

Coach Chris Koletzky

No. of Participants: 35

Team and Individual Honors/Awards:

Season Record: 6-4

Finish 1st in the Black Hills Conference Mt. Rushmore Division

Advanced to the Playoffs as the 6th seed and lost to Tea Area.

SDHSAA Team Academic Achievement Award 3.062

BHC All-Conference Players: Aiden Hedderman, Aiden Werlinger, Gavin Sundstrom, Zak Juelfs, Owen Udager, Sully Jost, and Aaron Morovits.

BHC All-Conference Honorable Mention Players: Jadon Blair and Dalyn Dschaak

All State Players: Zak Juelfs (OL), Aiden Werlinger (DL), and Aiden Hedderman (Ath)

All State Honorable Mention: Gavin Sundstrom

Season Summary

The Scooper football season had a good regular season finishing with a 6-3 regular season record which included a 4-0 BHC record. They lost a couple of tough games to Huron and Aberdeen but were playing their best football going into the playoffs, but ran into a very good Tea Area Team. Senior night was celebrated with a route of rival Spearfish on October 19th, 2023. Seniors include: Gavin Sundstrom, Aidan Hedderman, Yaden Miller, Byron Holt, Owen Udager, Demetrious Daniels, Caleb Weishaar, Terrence Lara, Aiden Werlinger, Preston Ray, Brayden Ruff, Zak Juelfs, Benjamin Storm, and Braden Ruff. Student Manager Adam Hyman was also recognized.

Volleyball

Coach Timmi Lewis

No. of Participants: 49

Team and Individual Honors/Awards:

Season Record: 5-25

Finish 8th in the Black Hills Conference

SDHSAA Team Academic Achievement Award 3.451

BHC All-Conference Players: Norah Iverson

BHC All-Conference Honorable Mention Players: Hayden Larson & Emmie Sargent

Season Summary

The Scooper Volleyball team had a tough time stringing wins together this season. They finished the year with just 5 wins but continued to improve as the season progressed. They did

not qualify for the SoDak 16 this year. Senior night was held on October 24th, 2023 vs RC Stevens. Seniors recognized were: Presley Johnson, Avery Fogelman, Norah Iverson, Felicity Jones, and Audrey Scarborough. Student Manager Rebecca Hyman was also recognized.

Fine Arts

Chorus

Director Jennifer Loftin

Participants: 13

Individual Honors/Awards

SDHSAA All State Chorus: **Q1:** Brooks Brnadner, Cyrus Lyons, Grace Hill, and Felicity Jones.

Q2: Tyler Wood, Kian Loftin, Amelia Knutson, and Kynlea Boomer. **Q3:** Braydon Spear, Taya Tucker, Samantha Teigen, and Allyson Tish.

Regional Honor Choir: Allyson Tish and Charlie Knutson

Jr. Honor Choir: Charlie Knutson

Summary

On October 27th and 28th, The Monument in Rapid City hosted the All State Chorus and Orchestra Rehearsal & Concert. Sturgis Brown sent 3 quartets to the event. In early November, Director Jennifer Loftin was informed that we had two students who were selected to the Regional Honor Choir in Omaha. Charlie Knutson and Allyson Tish were both selected. Charlie Knutson was also selected for the Jr. Honor Choir. On October 23rd, 2023, the various concert choir groups performed in the Fall Choral Concert. It was very enjoyable and the students performed a variety of pieces that showed off the various forms of music they are studying in their choral classes. Director Jennifer Loftin does an excellent job with our students interested in music.

Band

Director Emily Young

Participants: 8

Individual Honors/Awards

Northern Hills Honor Band: Flutes; Evangeline Birk and Emma Matthews, Clarinet; Madisen Crowne, Base Clarinet; Martin Jones, Alto Saxophone; Josie Johnston, Trumpets; Cyrus Lyons and Taya Tucker, French Horn; Allyson Tish

Summary

The Northern Hills Honor Band was held at Black Hills State University on November 21st and hosted 8 musicians from Sturgis Brown High School. On Tuesday, Emily Young directed the Sturgis Brown Concert band in their annual Christmas Concert. It was an excellent performance with a wide variety of pieces. It culminated in a performance of a "A Christmas Carol" with narration by Junior Aaron Gray.

Journalism

Advisor Tere Froelich

Number of Participants: 45

Individual Honors/Awards

State Excellent Award Winners: Alexis Wulf and Jake Krog Sports Photography, Kayleigh Williamson and Dylan Chamley in School Activity Photography, Joey Hudelson Non-School Activity Photography, Kira Lingwall General Newswriting, Amy Brandner Editorial Newswriting, Jake Krog and Kayleigh Williamson Sports Newswriting, Jess Teigen and Cash Daigle Feature Newswriting.

State Top Superior Keira Muchow & Jess Teigen, Editorial Newswriting.

State Superior Newspaper; Bear Butte Breezes

State Excellent Yearbook; Mato Paha

Summary

The Sturgis Brown Journalism group was recognized as one of the top Journalism programs and was a 2023 Sweepstakes Award winner. Advisor Tere Froelich has done an outstanding job with the Journalism class and her guidance will be sorely missed. We wish her great success in her future endeavors.

Oral Interpretation

Advisor Megan Oviatt

Number of Participants: 8

Individual Honors/Awards

Superior With Distinction Awards: Jordyn Richter Non-Original Oratory and Codi Rounds AA Serious Reading.

Superior Awards: Abigail Johnson, Jordyn Richter, and Cody Rounds AA Reader's Theatre, Lucy Secrest AA Humorous Reading, Abigail Johnson AA Poetry Reading, Team Excellence Awards, Sturgis Brown AA Megan Oviatt

Summary

The Oral Interpretation team traveled to Harrisburg on December 1st and 2nd and competed in the State Oral Interpretation contest. The team received a Team Excellence Award for their efforts. Jordyn Richter and Codi Rounds are the first two Sturgis Brown recipients of Superior with Distinction Awards since the state started presenting this award. Megan Oviatt has resigned as the Oral Interpretation Advisor. She has managed a very successful program that is strong year in and year out. Her leadership will be missed.

	FUND 10	FUND 21	FUND 22	FUND 42	FUND 51	FUND 53	
November 1, 2023	GENERAL FUND	CAPITAL OUTLAY	SPECIAL SERVICES	SBHS	FOOD SERVICE	ENTERPRISE	CUSTODIAL
BEGINNING BALANCES	5,109,207.62	3,058,966.59	618,018.62	0.00	796,484.50	141,143.82	367,299.01
PETTY CASH	1.00						
CASH CHANGE	2,000.00					2,000.00	
ADVANCE PAYMENTS	16,489.81						
CASH IN BANK	1,025,968.71	187,955.89	147,797.67		98,319.28	67,345.61	154,874.61
INVESTMENTS, SAVINGS	4,064,748.10	2,871,010.70	470,220.95		698,165.22	73,798.21	212,424.40
UNEMPLOYMENT SAVINGS	11,842.39						
INVESTMENTS, CD	1,084,299.16						
INVESTMENTS, CD							
FUNDS AT FISCAL AGENT		3,189,138.41					
INVESTMENT US TREASURIES		2,587,697.42					
REVENUE:							
LOCAL TAXES	2,933,868.66	2,051,415.25	1,233,843.18				
OTHER SOURCES	40,817.33	2,145.14	1,287.08				
STATE	917,435.00		98,431.50				
FEDERAL	240,751.06		71,718.00		75,472.76		
OTHER SOURCES	50,470.89	19,066.22	4,581.37	303,289.80	73,841.12	10,820.62	86,511.31
TOTAL REVENUE	4,183,342.94	2,072,626.61	1,409,861.13	303,289.80	149,313.88	10,820.62	86,511.31
TO BE ACCT'D FOR:	9,292,550.56	5,131,593.20	2,027,879.75	303,289.80	945,798.38	151,964.44	453,810.32
TRANSFER OUT:		141,250.00					
EXPENDITURES	1,869,747.70	285,592.25	384,249.43	303,289.80	186,698.18	12,106.73	32,976.95
ENDING BALANCES 11/30/2023	7,422,802.86	4,704,750.95	1,643,630.32	0.00	759,100.20	139,857.71	420,833.37
PETTY CASH	1.00						
CASH CHANGE	2,000.00					2,000.00	
ADVANCE PAYMENTS	16,489.81						
CASH IN BANK	1,004,146.46	12,311.54	85,666.90		59,762.36	65,897.88	208,035.72
INVESTMENTS, SAVINGS	6,400,165.59	4,692,439.16	1,557,963.42		699,337.84	73,959.83	212,797.65
UNEMPLOYMENT SAVINGS	11,846.28						
INVESTMENTS, CD	1,084,299.16						
INVESTMENTS, CD							
FUNDS AT FISCAL AGENT		2,942,479.77					
INVESTMENT US TREASURIES		2,598,356.23					

GENERAL FUND

FIRST INTERSTATE BANK SAVINGS 6112	6,400,165.59
FIRST INTERSTATE UNEMPLOYMENT SAVINGS	11,846.28
FIRST INTERSTATE BANK CHECKING 7107	1,004,146.46
FIRST INTERSTATE BANK CD	0.00
PIONEER BANK CD	1,084,299.16
TOTAL GENERAL FUND	8,500,457.49

CAPITAL OUTLAY

FIRST INTERSTATE BANK SAVINGS 6112	4,692,439.16
FIRST INTERSTATE BANK CHECKING 7107	12,311.54
FUNDS AT FISCAL AGENT	2,942,479.77
US TREASURIES	2,598,356.23
TOTAL CAPITAL OUTLAY	10,245,586.70

SPECIAL EDUCATION

FIRST INTERSTATE BANK SAVINGS 6112	1,557,963.42
FIRST INTERSTATE BANK CHECKING 7107	85,666.90
TOTAL SPECIAL EDUCATION	1,643,630.32

FOOD SERVICE

FIRST INTERSTATE BANK SAVINGS 6112	699,337.84
FIRST INTERSTATE BANK CHECKING 7107	59,762.36
TOTAL FOOD SERVICE	759,100.20

ENTERPRISE

FIRST INTERSTATE BANK SAVINGS 6112	73,959.83
FIRST INTERSTATE BANK CHECKING 7107	65,897.88
TOTAL CONCESSION	139,857.71

TOTAL ALL FUNDS

21,288,632.42

ALICE HAYES SCHOLARSHIP	5,733.62
CD, CENTRAL, GRIMSBO SCHOLARSHIP	3,448.84
PSBK/CD CNTRL, KEY CITY RIDING CLUB	3,158.19
CD, CENTRAL, SIGMAN	500.00
CD, CENTRAL, WOODLE SCHOLARSHIP	9,543.06
PSBK, CENTRAL, BROWN SCHOLARSHIP	-5.02
PSBK, CENTRAL FLEXIBLE CAFETERIA	54,132.55
ALEN SIGMAN MEMORIAL	1,267.46
	77,778.70

TOTAL ALL FUNDS INVESTED

21,366,411.12

Brett Burditt -Business Manager Meade 46-1

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Fund: 10 GENERAL FUND						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
10 1110 000	AD VALOREN TAXES	9,041,939.00	2,863,182.26	3,259,600.94	36.05	5,782,338.06
10 1112 000	AD VALOREM MOBILE HOMES	175,000.00	64,390.55	73,496.44	42.00	101,503.56
10 1120 000	PRIOR YEAR AD VALOREM	45,000.00	736.33	(862.84)	(1.92)	45,862.84
10 1140 000	UTILITY TAXES	215,000.00	0.00	0.00	0.00	215,000.00
10 1190 000	PENALTIES AND INTEREST	30,000.00	5,559.52	7,785.33	25.95	22,214.67
10 1210 000	REVENUE IN LIEU OF TAXES	0.00	0.00	6,621.85	0.00	(6,621.85)
10 1510 000	INVESTMENT EARNINGS	70,000.00	11,080.29	65,272.26	93.25	4,727.74
10 1510 020	INVESTMENT EARNINGS	0.00	3.89	19.84	0.00	(19.84)
10 1510 107	INVESTMENT EARNINGS	0.00	0.00	10,124.31	0.00	(10,124.31)
10 1710 000	ADMISSIONS	60,000.00	8,649.00	42,275.00	70.46	17,725.00
10 1740 000	RENTALS, COCURRICULAR ACTIVITY	0.00	0.00	210.00	0.00	(210.00)
10 1790 000	OTHER PUPIL ACTIVITY INCOME	15,000.00	0.00	0.00	0.00	15,000.00
10 1790 400	OTHER PUPIL ACTIVITY INCOME	0.00	809.00	809.00	0.00	(809.00)
10 1910 000	RENTALS	20,000.00	150.00	13,924.35	69.62	6,075.65
10 1920 000	CONTRIBUTIONS AND DONATIONS	64,000.00	0.00	25.00	0.04	63,975.00
10 1920 140	CONTRIBUTIONS AND DONATIONS	0.00	0.00	2,000.00	0.00	(2,000.00)
10 1920 200	CONTRIBUTIONS AND DONATIONS	0.00	0.00	250.00	0.00	(250.00)
10 1920 201	CONTRIBUTIONS AND DONATIONS	0.00	4,772.02	4,943.24	0.00	(4,943.24)
10 1920 400	CONTRIBUTIONS AND DONATIONS	0.00	3,000.00	19,408.89	0.00	(19,408.89)
10 1950 000	REFUND PRIOR YEARS' EXPENDITURES	30,000.00	0.00	46,457.48	154.86	(16,457.48)
10 1971 000	INSURANCE PREMIUMS	16,000.00	0.00	550.00	3.44	15,450.00
10 1971 200	INSURANCE PREMIUMS	0.00	0.00	825.00	0.00	(825.00)
10 1971 201	INSURANCE PREMIUMS	0.00	0.00	750.00	0.00	(750.00)
10 1971 400	INSURANCE PREMIUMS	0.00	175.00	1,325.00	0.00	(1,325.00)
10 1973 000	MEDICAID	43,000.00	0.00	927.73	2.16	42,072.27
10 1990 000	OTHER	15,000.00	9,245.83	13,776.61	91.84	1,223.39
10 1990 100	OTHER	0.00	1,745.32	1,745.32	0.00	(1,745.32)
10 1990 110	OTHER	0.00	1,801.43	1,801.43	0.00	(1,801.43)
10 1990 120	OTHER	0.00	0.00	1,410.82	0.00	(1,410.82)
10 1990 140	OTHER	0.00	0.00	88.42	0.00	(88.42)
10 1990 200	OTHER	0.00	1,128.83	1,570.00	0.00	(1,570.00)
10 1990 201	OTHER-STAGEBARN	0.00	1,256.97	1,256.97	0.00	(1,256.97)
10 1990 400	OTHER	0.00	5,996.50	6,194.50	0.00	(6,194.50)
	Subtotal: REVENUE FROM LOCAL SOURCES	9,839,939.00	2,983,682.74	3,584,582.89	36.43	6,255,356.11
10 2110 000	COUNTY APPORTIONMENT	350,000.00	40,817.33	165,785.79	47.37	184,214.21
	Subtotal: REV FROM INTERMEDIATE SOURCES	350,000.00	40,817.33	165,785.79	47.37	184,214.21
10 3111 030	STATE AID	12,035,388.00	916,285.00	4,949,045.00	41.12	7,086,343.00
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	0.00	0.00	0.00	7,500.00
10 3129 000	OTHER	0.00	0.00	0.00	0.00	0.00
10 3900 030	OTHER STATE REVENUE	6,000.00	1,150.00	4,881.39	81.36	1,118.61
10 3900 050	OTHER STATE REVENUE	0.00	0.00	439.47	0.00	(439.47)
10 3910 030	NATIONAL GUARD RENT	5,700.00	0.00	2,850.00	50.00	2,850.00
	Subtotal: REVENUE FROM STATE SOURCES	12,364,588.00	917,435.00	4,957,215.86	40.09	7,407,372.14
10 4121 000	NATIONAL MINERALS	25,000.00	18,063.95	18,063.95	72.26	6,936.05
10 4122 000	TAYLOR GRAZING	14,500.00	10,150.75	10,150.75	70.01	4,349.25
10 4131 000	NATIONAL FOREST LANDS	15,000.00	0.00	0.00	0.00	15,000.00

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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 4151 000	OTHER FEDERAL GRANTS THRU STATE	0.00	0.00	16,912.68	0.00	(16,912.68)
10 4151 014	FFV GRANT	91,000.00	14,324.36	14,324.36	15.74	76,675.64
10 4151 040	GRANTS-FEDERAL THRU STATE	24,996.00	0.00	0.00	0.00	24,996.00
10 4153 044	TITLE IV	61,538.00	0.00	0.00	0.00	61,538.00
10 4158 042	TITLE I	717,283.00	121,715.00	147,608.00	20.58	569,675.00
10 4158 047	TITLE I- 1003 SCHOOL IMPROV.	40,000.00	8,186.00	18,937.00	47.34	21,063.00
10 4159 503	TITLE II PART A	229,452.00	48,874.00	48,874.00	21.30	180,578.00
10 4161 000	VOCATIONAL EDUCATION	51,529.00	19,437.00	35,356.00	68.61	16,173.00
10 4191 511	CTE INNOVATIVE GRANT	0.00	0.00	6,199.17	0.00	(6,199.17)
Subtotal: REVENUE FROM FEDERAL SOURCES		1,270,298.00	240,751.06	316,425.91	24.91	953,872.09
10 5140 000	COMPENSATION-LOSS OF GNRL FA	0.00	0.00	2,326.48	0.00	(2,326.48)
Subtotal: OTHER SOURCES		0.00	0.00	2,326.48	0.00	(2,326.48)
Fund Total:		23,824,825.00	4,182,686.13	9,026,336.93	37.89	14,798,488.07
Fund: 21 CAPITAL OUTLAY						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
21 1110 000	AD VALOREM TAXES	5,935,000.00	2,009,160.51	2,220,523.92	37.41	3,714,476.08
21 1112 000	AD VALOREM MOBILE HOMES	165,000.00	41,633.18	47,467.37	28.77	117,532.63
21 1120 000	PRIOR YEARS' AD VALOREM TAXES	20,000.00	621.56	(140.01)	(0.70)	20,140.01
21 1190 000	PENALTIES AND INTEREST ON TAXES	10,000.00	2,145.14	3,001.67	30.02	6,998.33
21 1510 000	INVESTMENTS EARNINGS	50,000.00	7,868.07	36,455.56	72.91	13,544.44
21 1510 022	INVESTMENT EARNINGS	0.00	56,631.16	96,254.08	0.00	(96,254.08)
21 1510 120	INVESTMENT EARNINGS	0.00	10,658.81	40,559.64	0.00	(40,559.64)
21 1950 000	REFUND OF PRIOR YEARS' EXPENDITURES	0.00	0.00	1,751.45	0.00	(1,751.45)
Subtotal: REVENUE FROM LOCAL SOURCES		6,180,000.00	2,128,718.43	2,445,873.68	39.58	3,734,126.32
21 4190 045	ESSR II	316,000.00	0.00	250,175.00	79.17	65,825.00
21 4900 021	OTHER FEDERAL REVENUE QSCB	253,000.00	0.00	129,898.37	51.34	123,101.63
Subtotal: REVENUE FROM FEDERAL SOURCES		569,000.00	0.00	380,073.37	66.80	188,926.63
21 5130 000	SALE OF SURPLUS PROPERTY	250,000.00	11,198.15	391,586.95	156.63	(141,586.95)
21 5140 000	COMPENSATION-LOSS OF GNRL FA	0.00	0.00	114,856.54	0.00	(114,856.54)
Subtotal: OTHER SOURCES		250,000.00	11,198.15	506,443.49	202.58	(256,443.49)
Fund Total:		6,999,000.00	2,139,916.58	3,332,390.54	47.61	3,666,609.46
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>
22 1110 000	AD VALOREM TAXES	3,516,388.00	1,208,451.92	1,335,580.59	37.98	2,180,807.41
22 1112 000	AD VALOREM MOBILE HOMES	100,000.00	25,043.04	28,552.40	28.55	71,447.60
22 1120 000	PRIOR YEARS' AD VALOREM TAXES	9,000.00	348.22	(80.61)	(0.90)	9,080.61
22 1190 000	PENALTIES AND INTEREST ON TAXES	6,000.00	1,287.08	1,801.12	30.02	4,198.88
22 1510 000	INVESTMENT EARNINGS	12,000.00	2,612.21	13,191.25	109.93	(1,191.25)
22 1950 000	REFUND OF PRIOR YEARS' EXPENDITURES	0.00	451.54	2,422.82	0.00	(2,422.82)
22 1972 000	MEDICAID DIRECT SERVICES TITLE XIX	16,000.00	1,484.47	4,053.88	25.34	11,946.12
22 1973 000	MEDICAID	5,000.00	0.00	8,349.59	166.99	(3,349.59)
22 1990 000	OTHER	0.00	33.15	33.15	0.00	(33.15)
Subtotal: REVENUE FROM LOCAL SOURCES		3,664,388.00	1,239,711.63	1,393,904.19	38.04	2,270,483.81
22 3121 030	EXCEPTIONAL CHILDREN- STATE AID	1,167,961.00	98,127.00	490,637.00	42.01	677,324.00
22 3900 000	OTHER STATE REVENUE	0.00	304.50	304.50	0.00	(304.50)
Subtotal: REVENUE FROM STATE SOURCES		1,167,961.00	98,431.50	490,941.50	42.03	677,019.50
22 4175 041	SPECIAL ED - IDEA - PART B	868,997.00	70,378.00	146,519.00	16.86	722,478.00

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EXHIBIT C

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>
22 4186 043	SPECIAL ED - PRESCHOOL GRANTS	16,827.00	1,340.00	2,721.00	16.17	14,106.00
Subtotal: REVENUE FROM FEDERAL SOURCES		885,824.00	71,718.00	149,240.00	16.85	736,584.00
Fund Total:		5,718,173.00	1,409,861.13	2,034,085.69	35.57	3,684,087.31

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	2,234.13	0.00	(2,234.13)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	0.00	2,234.13	0.00	(2,234.13)
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	42,234.13	105.59	(2,234.13)

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	34,105.68	83,790.99	0.00	(83,790.99)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	34,105.68	83,790.99	0.00	(83,790.99)
32 5110 000	OPERATING TRANSFERS IN	586,191.00	292,765.15	292,765.15	49.94	293,425.85
Subtotal: OTHER SOURCES		586,191.00	292,765.15	292,765.15	49.94	293,425.85
Fund Total:		586,191.00	326,870.83	376,556.14	64.24	209,634.86

Fund: 42 SBHS KITCHEN/COMMONS

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
42 5110 000	OPERATING TRANSFERS IN	2,700,000.00	303,289.80	2,085,419.65	77.24	614,580.35
42 5125 022	CAPITAL OUTLAY CERTIFICATE PRC	5,070,000.00	0.00	0.00	0.00	5,070,000.00
Subtotal: OTHER SOURCES		7,770,000.00	303,289.80	2,085,419.65	26.84	5,684,580.35
Fund Total:		7,770,000.00	303,289.80	2,085,419.65	26.84	5,684,580.35

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	10,000.00	1,172.62	8,783.27	87.83	1,216.73
51 1610 000	SALES TO PUPILS	678,000.00	66,720.18	263,168.64	38.82	414,831.36
51 1620 000	SALES TO ADULTS	20,000.00	2,577.75	8,708.43	43.54	11,291.57
51 1630 000	A LA CARTE SALES	6,000.00	374.75	520.55	8.68	5,479.45
51 1660 000	OTHER SALES	20,000.00	2,749.70	7,567.75	37.84	12,432.25
51 1690 000	MISC REVENUE FROM OTHER SOURCE	1,500.00	0.00	1,807.46	120.50	(307.46)
Subtotal: REVENUE FROM LOCAL SOURCES		735,500.00	73,595.00	290,556.10	39.50	444,943.90
51 4810 060	FEDERAL REIMBURSEMENT	84,762.00	0.00	0.00	0.00	84,762.00
51 4811 000	FEDERAL REIMBURSEMENT-SCHOOL LUNCH	498,500.00	63,374.41	132,607.72	26.60	365,892.28
51 4812 000	FEDERAL REIMBURSEMENT-SCHOOL BREAKFAST	81,000.00	11,594.59	22,400.41	27.65	58,599.59
51 4813 000	FEDERAL REIMBURSEMENT-AFTER SCHOOL CARE	1,400.00	279.32	589.12	42.08	810.88
51 4815 000	FEDERAL REIMBURSEMENT MILK	0.00	224.44	492.72	0.00	(492.72)
51 4820 000	DONATED FOOD	20,000.00	0.00	9,541.60	47.71	10,458.40
Subtotal: REVENUE FROM FEDERAL SOURCES		685,662.00	75,472.76	165,631.57	24.16	520,030.43
51 5170 000	CAPITAL CONTRIBUTIONS	579,364.00	0.00	0.00	0.00	579,364.00
Subtotal: OTHER SOURCES		579,364.00	0.00	0.00	0.00	579,364.00
Fund Total:		2,000,526.00	149,067.76	456,187.67	22.80	1,544,338.33

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	24,600.00	0.00	(300.00)	(1.22)	24,900.00
53 1510 000	INVESTMENT EARNINGS	0.00	161.62	576.00	0.00	(576.00)
53 1510 019	INVESTMENT EARNINGS	0.00	0.00	493.67	0.00	(493.67)

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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 1660 000	OTHER SALES	59,472.00	1,075.00	31,259.50	52.56	28,212.50
53 1660 400	OTHER SALES	54,730.00	0.00	39,769.75	72.67	14,960.25
53 1982 019	LATCHKEY SERVICES	52,000.00	9,584.00	19,662.00	37.81	32,338.00
Subtotal: REVENUE FROM LOCAL SOURCES		190,802.00	10,820.62	91,460.92	47.93	99,341.08
Fund Total:		190,802.00	10,820.62	91,460.92	47.93	99,341.08

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	8.11	0.00	(8.11)
61 1790 470	WOODLE GOLF	0.00	0.00	8.50	0.00	(8.50)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	0.00	16.61	0.00	(16.61)
Fund Total:		0.00	0.00	16.61	0.00	(16.61)

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	8.50	0.00	(8.50)
66 1790 085	CAFETERIA FUND	0.00	0.00	45,768.56	0.00	(45,768.56)
66 1790 452	ALEN SIGMAN MEMORIAL	0.00	0.00	7.79	0.00	(7.79)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	0.00	45,784.85	0.00	(45,784.85)
Fund Total:		0.00	0.00	45,784.85	0.00	(45,784.85)

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	0.00	899.23	0.00	(899.23)
71 1790 010	ANNUAL	0.00	0.00	5,382.00	0.00	(5,382.00)
71 1790 020	ART	0.00	0.00	3.00	0.00	(3.00)
71 1790 094	CLASS OF 2024	0.00	0.00	1,160.00	0.00	(1,160.00)
71 1790 095	CLASS OF 2025	0.00	0.00	1,045.00	0.00	(1,045.00)
71 1790 096	CLASS OF 2026	0.00	0.00	865.00	0.00	(865.00)
71 1790 097	CLASS OF 2027	0.00	0.00	1,205.00	0.00	(1,205.00)
71 1790 135	CULINARY ARTS	0.00	0.00	25.00	0.00	(25.00)
71 1790 190	FFA	0.00	0.00	4,610.97	0.00	(4,610.97)
71 1790 200	FCCLA	0.00	0.00	1,831.00	0.00	(1,831.00)
71 1790 320	VICA	0.00	0.00	12.00	0.00	(12.00)
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	997.00	0.00	(997.00)
71 1790 450	S CLUB	0.00	0.00	29,393.24	0.00	(29,393.24)
71 1790 530	SPEECH	0.00	0.00	130.00	0.00	(130.00)
71 1790 540	STUDENT COUNCIL	0.00	0.00	1,001.47	0.00	(1,001.47)
71 1790 550	DRAMA-THESPIANS	0.00	0.00	65.00	0.00	(65.00)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	0.00	50,624.91	0.00	(50,624.91)
Fund Total:		0.00	0.00	50,624.91	0.00	(50,624.91)

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	0.00	22,320.60	0.00	(22,320.60)
72 1790 230	STUDENT COUNCIL-PIEDMONT	0.00	0.00	18,420.48	0.00	(18,420.48)
72 1790 260	WHITEWOOD	0.00	0.00	250.00	0.00	(250.00)
72 1790 365	FS MEALS/FOR KIDS	0.00	0.00	9,050.00	0.00	(9,050.00)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	0.00	50,041.08	0.00	(50,041.08)
Fund Total:		0.00	0.00	50,041.08	0.00	(50,041.08)

Revenue Summary Report
 Processing Month: 11/2023
 EXHIBIT C

Fund: 73 MIDDLE SCHOOL CUSTODIAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
73 1790 540	SWMS STUDENT COUNCIL	0.00	0.00	11,001.91	0.00	(11,001.91)
73 1790 550	SBMS STUDENT COUNCIL	0.00	0.00	1,699.75	0.00	(1,699.75)
Subtotal: REVENUE FROM LOCAL SOURCES		0.00	0.00	12,701.66	0.00	(12,701.66)
Fund Total:		0.00	0.00	12,701.66	0.00	(12,701.66)
Grand Total:		47,129,517.00	8,522,512.85	17,603,840.78	37.35	29,525,676.22

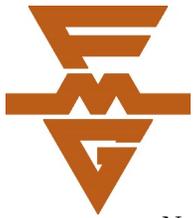
EXPENDITURE REPORT FUND, FUNCTION, OPR UNIT
EXHIBIT D

Account Number	Account Description	Revised Budget	During Month	To Date	Balance at EOM	Encumbrances		% of Budget
10	GENERAL FUND							
1111	REGULAR TERM	\$5,846,926.00	\$490,981.94	\$1,504,105.08	\$4,342,820.92	\$2,415.28	\$4,340,405.64	25.77
1112	SUMMER TERM	\$13,802.00	\$0.00	\$0.00	\$13,802.00	\$0.00	\$13,802.00	0.00
1121	REGULAR TERM	\$3,645,508.00	\$299,753.98	\$925,349.74	\$2,720,158.26	\$1,029.91	\$2,719,128.35	25.41
1122	SUMMER TERM	\$28,913.00	\$1,636.55	\$2,557.15	\$26,355.85	\$0.00	\$26,355.85	8.84
1131	REGULAR TERM	\$3,201,458.00	\$284,592.98	\$864,205.60	\$2,337,252.40	\$10,852.99	\$2,326,399.41	27.33
1132	SUMMER TERM-INCLUDES PROJ EASY	\$18,784.00	\$1,704.77	\$3,392.49	\$15,391.51	\$0.00	\$15,391.51	18.06
1142	TITLE I PRESCHOOL	\$37,176.00	\$2,971.61	\$9,572.55	\$27,603.45	\$0.00	\$27,603.45	25.75
1190	OTHER REGULAR PROGRAMS	\$3,615.00	\$0.00	\$0.00	\$3,615.00	\$0.00	\$3,615.00	0.00
1210	PROGRAMS FOR GIFTED & TALENTED	\$70,763.00	\$5,884.81	\$18,166.54	\$52,596.46	\$0.00	\$52,596.46	25.67
1250	CULTURALLY DIFFERENT	\$24,848.00	\$3,622.37	\$8,175.92	\$16,672.08	\$0.00	\$16,672.08	32.90
1273	HELPING DISADV CHILD MEET STAN	\$693,307.00	\$53,544.66	\$212,907.71	\$480,399.29	\$0.00	\$480,399.29	30.71
2113	SOCIAL WORK SERVICES	\$76,883.00	\$5,722.72	\$17,259.83	\$59,623.17	\$0.00	\$59,623.17	22.45
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	\$764,262.00	\$58,560.21	\$178,526.84	\$585,735.16	\$0.00	\$585,735.16	23.36
2128	TITLE I PARENTAL INVOLVEMENT ACTIVITIES	\$6,900.00	\$568.00	\$1,088.00	\$5,812.00	\$600.00	\$5,212.00	24.46
2133	DENTAL SERVICES	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	0.00
2134	NURSE SERVICES	\$216,924.00	\$16,508.90	\$52,609.74	\$164,314.26	\$19.99	\$164,294.27	24.26
2139	OTHER HEALTH SERVICES	\$10,096.00	\$297.44	\$671.15	\$9,424.85	\$0.00	\$9,424.85	6.65
2212	INSTRUCTION/CURRICULUM DEVELOP	\$182,356.00	\$38,855.04	\$68,438.23	\$113,917.77	\$5,024.23	\$108,893.54	40.29
2214	TITLE I PROFESSIONAL DEVELOPMENT	\$14,900.00	\$7,230.78	\$14,326.88	\$573.12	\$0.00	\$573.12	96.15
2222	SCHOOL LIBRARY SERVICES	\$212,028.00	\$20,186.11	\$58,675.82	\$153,352.18	\$0.00	\$153,352.18	27.67
2227	TECHNOLOGY IN SCHOOL	\$358,163.00	\$18,483.36	\$122,330.26	\$235,832.74	\$268.21	\$235,564.53	34.23
2311	SERVICE AREA DIRECTION	\$396,750.00	\$0.00	\$383,667.73	\$13,082.27	\$0.00	\$13,082.27	96.70
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	\$1,200.83	\$1,725.83	\$10,274.17	\$0.00	\$10,274.17	14.38
2317	AUDIT SERVICES	\$37,500.00	\$0.00	\$0.00	\$37,500.00	\$0.00	\$37,500.00	0.00
2319	OTHER BOARD OF ED SERVICES	\$63,085.00	\$5,945.98	\$72,229.85	(\$9,144.85)	\$6,583.45	(\$15,728.30)	124.93
2321	OFFICE OF THE SUPERINTENDENT	\$281,540.00	\$23,344.88	\$116,861.24	\$164,678.76	\$0.00	\$164,678.76	41.51
2410	OFFICE OF THE PRINCIPAL	\$1,641,594.00	\$137,980.70	\$632,510.13	\$1,009,083.87	\$440.95	\$1,008,642.92	38.56
2490	OTHER SUPPORT SERVICES-SCH ADM	\$179,161.00	\$14,145.19	\$64,192.49	\$114,968.51	\$0.00	\$114,968.51	35.83
2529	OTHER FISCAL SERVICES	\$381,294.00	\$32,745.79	\$160,650.26	\$220,643.74	\$0.00	\$220,643.74	42.13
2542	CARE & UPKEEP OF BUILDING SERV	\$1,017,872.00	\$75,744.53	\$269,240.63	\$748,631.37	\$0.00	\$748,631.37	26.45
2543	CARE & UPKEEP OF GROUNDS SERV	\$72,161.00	\$4,619.10	\$11,296.81	\$60,864.19	\$635.53	\$60,228.66	16.54
2545	VEHICLE SERVICING & MAINTANCE	\$61,400.00	\$10,001.58	\$27,226.12	\$34,173.88	\$1,070.72	\$33,103.16	46.09
2546	SECURITY SERVICES	\$155,750.00	\$40,717.93	\$44,752.72	\$110,997.28	\$0.00	\$110,997.28	28.73
2547	LAND AND BUILDING RENTAL	\$11,500.00	\$2,265.00	\$2,985.00	\$8,515.00	\$0.00	\$8,515.00	25.96
2549	OTHER OPERATION/MAINT OF PLANT	\$1,896,052.00	\$95,118.23	\$717,624.76	\$1,178,427.24	\$33,183.82	\$1,145,243.42	39.60
2550	PUPIL TRANSPORTATION SERVICES	\$2,900.00	\$0.00	\$0.00	\$2,900.00	\$0.00	\$2,900.00	0.00
2553	MONITORING SERVICES	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	0.00
2555	CONTRACTED SERVICES	\$1,343,000.00	\$0.00	\$164,288.35	\$1,178,711.65	\$0.00	\$1,178,711.65	12.23
2562	FOOD PREPERATION/DISPENSING	\$91,000.00	\$16,577.95	\$34,582.13	\$56,417.87	\$0.00	\$56,417.87	38.00
2574	PRINTING,PUBLISHING,DUPLICATIN	\$103,664.00	\$7,181.75	\$42,852.78	\$60,811.22	\$197.90	\$60,613.32	41.53
2642	RECRUITMENT/PLACEMENT SERVICE	\$4,050.00	\$389.50	\$2,449.75	\$1,600.25	\$0.00	\$1,600.25	60.49
3600	WELFARE ACTIVITIES SERVICES	\$18,000.00	\$895.14	\$895.14	\$17,104.86	\$0.00	\$17,104.86	4.97
6000	COCURRICULAR ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
6101	FOOTBALL	\$81,279.00	\$7,209.14	\$38,631.19	\$42,647.81	\$0.00	\$42,647.81	47.53
6102	BASKETBALL	\$59,425.00	\$3,156.69	\$7,030.00	\$52,395.00	\$1,760.00	\$50,635.00	14.79
6103	WRESTLING	\$49,866.00	\$4,668.20	\$9,796.46	\$40,069.54	\$7,700.00	\$32,369.54	35.09
6104	GOLF	\$7,377.00	\$1,384.26	\$3,390.27	\$3,986.73	\$1,100.00	\$2,886.73	60.87

EXPENDITURE REPORT FUND, FUNCTION, OPR UNIT
EXHIBIT D

Account Number	Account Description	Revised Budget	During Month	To Date	Balance at EOM	Encumbrances		% of Budget
6105	BOYS SCOOCER	\$16,956.00	\$2,719.24	\$16,791.80	\$164.20	\$1,320.00	(\$1,155.80)	106.82
6202	GIRLS BASKETBALL	\$57,614.00	\$6,536.84	\$12,185.99	\$45,428.01	\$2,500.00	\$42,928.01	25.49
6204	GIRLS GOLF	\$7,377.00	\$452.04	\$1,364.28	\$6,012.72	\$1,100.00	\$4,912.72	33.40
6205	VOLLEYBALL	\$51,533.00	\$7,411.28	\$25,031.06	\$26,501.94	\$2,200.00	\$24,301.94	52.84
6207	GIRLS SOCCER	\$16,532.00	\$1,914.30	\$6,772.70	\$9,759.30	\$1,320.00	\$8,439.30	48.95
6500	TRANSPORATION	\$211,000.00	\$13,249.24	\$41,485.79	\$169,514.21	\$2,887.68	\$166,626.53	21.03
6901	TRACK	\$77,347.00	\$4,104.46	\$12,403.87	\$64,943.13	\$9,067.00	\$55,876.13	27.76
6902	CROSS COUNTRY	\$31,378.00	\$4,144.85	\$16,095.03	\$15,282.97	\$2,090.00	\$13,192.97	57.95
6903	BAND	\$15,715.00	\$885.69	\$4,380.41	\$11,334.59	\$500.00	\$10,834.59	31.06
6904	CHOIR	\$12,217.00	\$553.56	\$1,975.03	\$10,241.97	\$2,200.00	\$8,041.97	34.17
6905	DEBATE	\$26,803.00	\$1,309.08	\$4,389.54	\$22,413.46	\$6,075.00	\$16,338.46	39.04
6906	DRAMA	\$22,718.00	\$2,193.07	\$7,673.62	\$15,044.38	\$4,212.86	\$10,831.52	52.32
6907	DECLAM	\$6,216.00	\$698.31	\$1,708.72	\$4,507.28	\$1,100.00	\$3,407.28	45.19
6909	YEARBOOK	\$7,513.00	\$569.54	\$1,720.05	\$5,792.95	\$0.00	\$5,792.95	22.89
6911	FFA	\$6,270.00	\$504.96	\$1,524.72	\$4,745.28	\$0.00	\$4,745.28	24.32
6913	CHEERLEADERS	\$17,196.00	\$2,980.22	\$13,021.86	\$4,174.14	\$2,617.17	\$1,556.97	90.95
6914	CLASS/KNOW	\$30,293.00	\$2,318.45	\$7,269.69	\$23,023.31	\$0.00	\$23,023.31	24.00
6915	ACTIVITY DIRECTOR	\$224,168.00	\$17,493.97	\$85,663.30	\$138,504.70	\$933.20	\$137,571.50	38.63
6916	LEGO COMPETITION	\$2,000.00	\$166.12	\$166.12	\$1,833.88	\$0.00	\$1,833.88	8.31
6917	WEIGHT ROOM TRAINER	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	0.00
6918	RURAL ACTIVITIES	\$29,442.00	\$9,261.77	\$15,958.71	\$13,483.29	\$0.00	\$13,483.29	54.20
10	GENERAL FUND	\$24,302,870.00	\$1,875,865.59	\$7,148,821.46	\$17,154,048.54	\$113,005.89	\$17,041,042.65	29.88
21	CAPITAL OUTLAY							
1111	REGULAR TERM	\$265,428.00	\$0.00	\$171,836.68	\$93,591.32	\$3,780.77	\$89,810.55	66.16
1121	REGULAR TERM	\$152,525.00	\$1,697.14	\$51,507.38	\$101,017.62	\$0.00	\$101,017.62	33.77
1131	REGULAR TERM	\$127,550.00	\$2,550.00	\$125,291.90	\$2,258.10	\$0.00	\$2,258.10	98.23
2222	SCHOOL LIBRARY SERVICES	\$24,695.00	\$1,935.46	\$8,679.46	\$16,015.54	\$9,992.85	\$6,022.69	75.61
2227	TECHNOLOGY IN SCHOOL	\$69,100.00	\$0.00	\$56,215.83	\$12,884.17	\$20,950.00	(\$8,065.83)	111.67
2321	OFFICE OF THE SUPERINTENDENT	\$1,200.00	\$0.00	\$803.00	\$397.00	\$0.00	\$397.00	66.92
2410	OFFICE OF THE PRINCIPAL	\$30,560.00	\$0.00	\$29,686.59	\$873.41	\$0.00	\$873.41	97.14
2490	OTHER SUPPORT SERVICES-SCH ADM	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00
2529	OTHER FISCAL SERVICES	\$5,950.00	\$0.00	\$1,606.00	\$4,344.00	\$0.00	\$4,344.00	26.99
2533	ARCHITECTURE/ENGINEER SERVICES	\$80,000.00	\$6,485.00	\$40,813.60	\$39,186.40	\$0.00	\$39,186.40	51.02
2535	CONSTRUCTION AND IMPROVEMENTS	\$342,800.00	\$13,570.00	\$353,090.57	(\$10,290.57)	\$0.00	(\$10,290.57)	103.00
2542	CARE & UPKEEP OF BUILDING SERV	\$96,000.00	\$13,751.00	\$48,251.00	\$47,749.00	\$13,826.00	\$33,923.00	64.66
2543	CARE & UPKEEP OF GROUNDS SERV	\$86,000.00	\$11,757.86	\$52,412.24	\$33,587.76	\$0.00	\$33,587.76	60.94
2549	OTHER OPERATION/MAINT OF PLANT	\$456,945.00	\$62,603.13	\$302,366.53	\$154,578.47	\$4,939.55	\$149,638.92	67.25
2555	CONTRACTED SERVICES	\$165,000.00	\$0.00	\$0.00	\$165,000.00	\$0.00	\$165,000.00	0.00
2710	SPECIAL ED ADMIN COSTS	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00
5000	DEBT SERVICES-LSE PURCHASE PMT	\$3,336,000.00	\$5,314.76	\$2,567,394.26	\$768,605.74	\$0.00	\$768,605.74	76.96
6101	FOOTBALL	\$26,000.00	\$14,413.00	\$28,529.95	(\$2,529.95)	\$0.00	(\$2,529.95)	109.73
6102	BASKETBALL	\$2,800.00	\$0.00	\$2,768.64	\$31.36	\$0.00	\$31.36	98.88
6105	BOYS SCOOCER	\$3,500.00	\$0.00	\$3,338.40	\$161.60	\$0.00	\$161.60	95.38
6205	VOLLEYBALL	\$5,000.00	\$0.00	\$4,565.00	\$435.00	\$0.00	\$435.00	91.30
6207	GIRLS SOCCER	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$0.00	\$0.00	100.00
7000	CONTINGENCIES (BUDGET ONLY)	\$19,500.00	\$0.00	\$0.00	\$19,500.00	\$0.00	\$19,500.00	0.00
8110	OPERATING TRANSFERS OUT	\$3,326,000.00	\$596,054.95	\$2,418,184.80	\$907,815.20	\$0.00	\$907,815.20	72.71
21	CAPITAL OUTLAY	\$8,630,553.00	\$730,132.30	\$6,270,841.83	\$2,359,711.17	\$53,489.17	\$2,306,222.00	73.28
22	SPECIAL EDUCATION							
1221	PGMS-STDNT WITH MILD-MOD DISAB	\$2,138,265.00	\$171,267.50	\$561,980.82	\$1,576,284.18	\$257.79	\$1,576,026.39	26.29

Account Number	Account Description	Revised Budget	During Month	To Date	Balance at EOM	Encumbrances		% of Budget
1222	PGMS-STDNT WITH SEVERE DISAB	\$1,608,353.00	\$132,888.95	\$438,417.01	\$1,169,935.99	\$118.65	\$1,169,817.34	27.27
1223	DAY PROGRAMS	\$175,000.00	\$4,347.00	\$61,309.72	\$113,690.28	\$0.00	\$113,690.28	35.03
1224	RESIDENTIAL PROGRAMS	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	0.00
1226	EARLY CHILDHOOD PROGRAMS	\$137,992.00	\$12,789.44	\$36,609.26	\$101,382.74	\$0.00	\$101,382.74	26.53
2134	NURSE SERVICES	\$63,467.00	\$5,677.12	\$17,121.10	\$46,345.90	\$0.00	\$46,345.90	26.98
2149	OTHER PSYCHOLOGICAL SERVICES	\$381,200.00	\$17,145.37	\$140,024.20	\$241,175.80	\$0.00	\$241,175.80	36.73
2159	OTHER SPEECH PATHOLOGY SERVICE	\$577,100.00	\$17,742.16	\$297,857.61	\$279,242.39	\$0.00	\$279,242.39	51.61
2172	OCCUPATIONAL THERAPY	\$92,700.00	\$1,442.22	\$46,349.33	\$46,350.67	\$0.00	\$46,350.67	50.00
2179	OTHER THERAPY SERVICES	\$68,500.00	\$721.11	\$35,198.00	\$33,302.00	\$0.00	\$33,302.00	51.38
2212	INSTRUCTION/CURRICULUM DEVELOP	\$23,900.00	\$147.18	\$3,360.08	\$20,539.92	\$25.00	\$20,514.92	14.16
2710	SPECIAL ED ADMIN COSTS	\$319,550.00	\$26,586.42	\$117,986.06	\$201,563.94	\$558.28	\$201,005.66	37.10
2736	MULTIPLE DISABILITIES	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	0.00
2741	OTHER HEALTH IMPAIRED	\$5,000.00	\$849.35	\$1,267.96	\$3,732.04	\$0.00	\$3,732.04	25.36
2750	OTHER SPECIAL EDUCATION COSTS	\$151,000.00	\$0.00	\$0.00	\$151,000.00	\$0.00	\$151,000.00	0.00
2751	DEAF-BLIND	\$0.00	\$0.00	\$184.08	(\$184.08)	\$0.00	(\$184.08)	0.00
2753	MENTAL RETARDATION	\$0.00	\$1,250.00	\$3,250.72	(\$3,250.72)	\$0.00	(\$3,250.72)	0.00
2757	ORTHOPEDIC IMPAIRMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22	SPECIAL EDUCATION	\$5,867,027.00	\$392,853.82	\$1,760,915.95	\$4,106,111.05	\$959.72	\$4,105,151.33	30.03
32	DEBT SERVICE QSCB 2010							
5000	DEBT SERVICES-LSE PURCHASE PMT	\$283,160.00	\$141,250.00	\$141,250.00	\$141,910.00	\$0.00	\$141,910.00	49.88
32	DEBT SERVICE QSCB 2010	\$283,160.00	\$141,250.00	\$141,250.00	\$141,910.00	\$0.00	\$141,910.00	49.88
42	SBHS KITCHEN/COMMONS							
7500	CAPITAL OUTLAY	\$7,770,000.00	\$303,289.80	\$2,085,419.65	\$5,684,580.35	\$822,063.00	\$4,862,517.35	37.42
42	SBHS KITCHEN/COMMONS	\$7,770,000.00	\$303,289.80	\$2,085,419.65	\$5,684,580.35	\$822,063.00	\$4,862,517.35	37.42
51	FOOD SERVICE							
2561	SERVICE AREA DIRECTION	\$130,781.00	\$13,233.93	\$52,193.96	\$78,587.04	\$0.00	\$78,587.04	39.91
2562	FOOD PREPERATION/DISPENSING	\$2,236,307.00	\$177,777.00	\$464,907.13	\$1,771,399.87	\$5,455.93	\$1,765,943.94	21.03
2563	FOOD DELIVERY SERVICES	\$4,500.00	\$157.40	\$2,601.45	\$1,898.55	\$0.00	\$1,898.55	57.81
51	FOOD SERVICE	\$2,371,588.00	\$191,168.33	\$519,702.54	\$1,851,885.46	\$5,455.93	\$1,846,429.53	22.14
53	ENTERPRISE FUND							
2569	OTHER FOOD SERVICES	\$114,202.00	\$2,340.33	\$52,705.17	\$61,496.83	\$0.00	\$61,496.83	46.15
3500	CUSTODY AND CARE OF CHILDREN	\$61,299.00	\$9,952.07	\$20,554.35	\$40,744.65	\$0.00	\$40,744.65	33.53
3900	Drivers Education	\$30,762.00	\$0.00	\$702.56	\$30,059.44	\$500.00	\$29,559.44	3.91
53	ENTERPRISE FUND	\$206,263.00	\$12,292.40	\$73,962.08	\$132,300.92	\$500.00	\$131,800.92	36.10
61	NON EXPENDABLE CUSTODIAL							
6900	COMBINED ACTIVITIES	\$0.00	\$0.00	\$1,900.00	(\$1,900.00)	\$0.00	(\$1,900.00)	0.00
61	NON EXPENDABLE CUSTODIAL	\$0.00	\$0.00	\$1,900.00	(\$1,900.00)	\$0.00	(\$1,900.00)	0.00
66	EXPENDABLE CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$0.00	\$34,167.50	(\$34,167.50)	\$0.00	(\$34,167.50)	0.00
66	EXPENDABLE CUSTODIAL FUND	\$0.00	\$0.00	\$34,167.50	(\$34,167.50)	\$0.00	(\$34,167.50)	0.00
71	HIGH SCHOOL CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$11,588.90	\$63,665.34	(\$63,665.34)	\$0.00	(\$63,665.34)	0.00
71	HIGH SCHOOL CUSTODIAL FUND	\$0.00	\$11,588.90	\$63,665.34	(\$63,665.34)	\$0.00	(\$63,665.34)	0.00
72	CENTRAL CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$5,440.10	\$8,567.59	(\$8,567.59)	\$0.00	(\$8,567.59)	0.00
72	CENTRAL CUSTODIAL FUND	\$0.00	\$5,440.10	\$8,567.59	(\$8,567.59)	\$0.00	(\$8,567.59)	0.00
73	MIDDLE SCHOOL CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$5,050.73	\$13,349.06	(\$13,349.06)	\$0.00	(\$13,349.06)	0.00
73	MIDDLE SCHOOL CUSTODIAL FUND	\$0.00	\$5,050.73	\$13,349.06	(\$13,349.06)	\$0.00	(\$13,349.06)	0.00



November 13, 2023

Brett Burdett
Meade School District
1230 Douglas Street
Sturgis, SD 57785
brett.burditt@k12.sd.us

VIA EMAIL

Re: **Proposal for Professional Engineering Services for
Sturgis Brown High School Parking Lot Improvements
Sturgis, South Dakota**

Dear Brett:

Thank you for considering FMG Engineering for the referenced project.

We understand that the Meade County School District would like professional engineering services for improvements to the Sturgis Brown High School parking lot. The parking lot area included for the project is clouded in red on the below image.

The scope of work will include the following:

1. Crack Repairs and/or Asphalt Pavement Replacement and/or Asphalt Mill & Overlay to select portions of the asphalt pavement parking lot as outlined in blue on the below image.
2. Reconfiguration of parking lot stalls and aisles to improve vehicle turning movements.
3. Reconstruction/Removal of the south parking lot access point, circled in green on the image below.



FMG's Aerial Image from the Kitchen Expansion Project



The following tasks are included in our scope of work based on our understanding of the project requirements.

TASK 1: PRELIMINARY DESIGN SERVICES

This task consists of all services necessary to take the project from beginning through the Preliminary Design submittal stage and may include the following itemized services.

TASK 1	PRELIMINARY DESIGN SERVICES
1.1	Existing Conditions Parking Lot Review and Site Visit
1.2	Conceptual Parking Lot Layout
1.3	Cost Estimate
1.4	Preliminary Design Submittal
1.5	Preliminary Design Submittal Review Meeting

TASK 2: FINAL DESIGN SERVICES

This task consists of all services necessary to take project from Task 1 Preliminary Design Services through the Final Design Services, and may include the following itemized services.

TASK 2	FINAL DESIGN SERVICES
2.1	Address Comments from Preliminary Design Submittal
2.2	Provide Complete Plans and Specifications
2.3	Provide Final Engineer’s Cost Estimate

TASK 3: BIDDING SERVICES

This task consists of all services necessary for the administration of the Bidding Services of the project and may include the following itemized services.

TASK 3	BIDDING SERVICES
3.1	Arrange and conduct a Pre-bid meeting. Record attendance and minutes
3.2	Prepare and issue addenda to the bid documents as required
3.3	Review Bidder’s Proposal

TASK 4: CONSTRUCTION PERIOD SERVICES

This task consists of all services necessary for the project construction stage and may include the following itemized services.

TASK 4	CONSTRUCTION PERIOD SERVICES
4.1	Arrange and conduct Pre-Construction meeting. Record attendance and minutes
4.2	Review shop drawings, product submittals, test results, and other submittals
4.3	Address changed or unknow conditions during construction
4.4	Prepare change orders and extra work orders as necessary
4.5	Prepare and submit project completion punch list items to the Contractor and Owner
4.6	Prepare and Submit “As-Built” plans to Owner



ASSUMPTIONS AND CLARIFICATION

- To establish existing conditions for this project the topographic survey and aerial image from the Sturgis Brown High School Kitchen Expansion Project will be used for design purposes and construction documents. This assumes no additional survey is required. Additional information regarding rep will be noted from
- Evaluation of the existing asphalt pavement will involve one site visit to document the pavement areas that need repairs or replacement.
- Includes probable Construction Cost estimates and Quantity Takeoff
- Client or selected Contractor will obtain all necessary construction permits.
- Assumes project specifications will be City of Rapid City Standard Specification 2012 Edition or South Dakota Department of Highways Standard Specifications for Roads and Bridges, 2015 Edition including Errata. South Dakota or by plan notes.
- Assumes Plans and Specifications shall be for a unit price construction contract.
- Plan sheets shall be 11" x 17". The total number and/or type of sheets may vary upon final design depending on final project requirements.
- Excludes construction material testing, any public infrastructure design, Traffic Impact Study, and warranty period services

SCHEDULE AND FEES

At this time, a schedule for delivery of the services listed herein has not been established, however, please be assured we will be diligent in working to meet the needs of the owner, and that we will perform the professional services in a timely manner consistent with sound engineering practices.

We propose to complete the scope of work described herein for the lump sum, not-to-exceed fees per task as outlined below. We will not exceed the cost estimate without justification, and prior approval.

Task 1 – Preliminary Design	\$6,500
Task 2 – Construction Documents.....	\$5,100
Task 3 – Bidding Period Services.....	\$1,800
Task 4 – Construction Period Services	\$4,200
Total.....	\$17,600.00
Tax (6.2%).....	\$1,091.20

If you have any questions, or desire any additional information, please call us at your earliest convenience. *Thank you for the opportunity to be of service.*

If this proposal is acceptable, please advise and we will prepare our standard professional services agreement for your signature.

Sincerely,

FMG Engineering

Kyle E. Hansen

J:\Marketing\Proposals\Civil\Meade County School District



October 23, 2023

Mr. Brett Burditt
Business Manager – Meade School District 46-1
1230 Douglas Street
Sturgis, SD 57785

Re: SBHS CTE Expansion Study

Dear Mr. Burditt:

Thank you for taking the time to speak with me regarding the potential CTE Addition at Sturgis Brown High School. We are excited for the opportunity to provide this proposal for a Preliminary Architectural Study for a CTE Addition at SBHS and to continue our longstanding relationship with Meade School District.

We understand the study will include reviewing current CTE programs/offerings and working with you to determine the building program the district would like to plan for regarding CTE education opportunities. We will take the determined building program and develop various floor plan options and explore various site locations for the proposed addition to best suit the district.

TEAM

Architecture Incorporated will provide the architectural design for the preliminary study. We have not included any engineering consultants at this time.

SCOPE

The scope of our services will include:

1. We will meet with stakeholders to develop a building program to define the size and types of spaces to be included in the new addition and to determine the use of spaces to be remodeled in the existing facility as applicable.
2. We will prepare various floor plans and site options based on the developed building program.
3. We will meet with you to review the design options and confirm the project program, objectives, and priorities.
4. We will revise design options per owner feedback.
5. We will provide a final conceptual floor plan and exterior images of the selected option.

Final Deliverables will include:

1. Program of spaces for the building
2. Schematic floor plan
3. Site Plan
4. Preliminary SF cost estimate.

CREATIVE SOLUTIONS ■ PROVEN SERVICE

Sioux Falls: 415 South Main Avenue, Sioux Falls, SD 57104 Phone: 605.339.1711
Rapid City: 815 St. Joseph Street, Suite 203, Rapid City, SD 57701 Phone: 605.721.1158
www.architectureinc.com | mail@architectureinc.com

Our services for the preliminary design phase do not include:

1. Finished construction documents or structural, mechanical, or electrical design that would be required to proceed with the conceptual option selected.
2. Site Survey
3. Soil borings or soil exploration

SCHEDULE

We will work with the Owner to determine a schedule and timeframe desired to complete the study efforts.

FEE

We propose a fixed fee of \$9,000 plus applicable taxes for professional Architectural services as outlined above. We do not anticipate any reimbursable expenses for this initial Preliminary Architectural Study.

After the preliminary study is complete, and you authorize us to proceed with a project, we will provide you with another proposal for Professional Design Services to take the project from Schematic Design through Design Development, Construction Documents, and Construction Administration phases of the project.

We appreciate the opportunity to work with you this exciting project. If you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Jordan Burbach". The signature is fluid and cursive, with a large loop at the end.

Jordan Burbach, AIA, LEED Green Associate



Denny and Doris Lauing
13917 Alkali Rd.
Sturgis, SD 57785

December 11, 2023

Dear Denny and Doris,

The Meade School District 46-1 Board of Education approved the extension of the 2023 grazing lease for 2024 at the SBHS East Campus Farm. This document will serve as the grazing contract extension between the Meade School District 46-1 and Denny and Doris Lauing.

The Lauing's agree to the bid price of \$72.52 per AUM to be grazed between May 1, 2024, and December 31, 2024. The lease will be effective 1/1/2024 and terminate 12/31/2024. Due to the Rodeo Club lease and the development of the site, the number of AUM will need to be adjusted by the Lauing's to align with the acreage available. The Business Manager will work with the Lauing's to adjust the carrying capacity to fit the conditions.

Insurance and Indemnification: The Lauing's will provide the district with proof of liability insurance 30 days prior to turning in cows.

Commercial/General Liability \$1,000,000 per occurrence
Damage to Premises \$500,000

In addition to providing insurance, the Lauing's agree to indemnify and hold the district and its School Board, officers, agents, and employees, harmless from and against all claims, suits, liabilities, costs and expenses, for any injury, damage, or loss to persons, including death as well as property damage arising from the terms of this lease agreement.

The rent will be due on the first of each month. Check made payable the Meade 46-1, 1230 Douglas St., Sturgis, SD 57785. The district will make sure fences are in an acceptable condition prior to May 15th, 2024, and the lessee will be responsible for maintenance until cattle are removed. Materials furnished by Meade 46-1. The lessee may use the corrals at SBHS East Campus in conjunction with SBHS Ag and Meade County Fair Association.

Meade 46-1: _____ Date: _____

Lessee: _____ Date: _____

Lessee: _____ Date: _____

COMBINED 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 conducting a combined election as provided under the provisions of SDCL 9-13-31, 13-7-10.3, and 12-2-5.

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 the parties to conduct their individually required election in one combined election. The combined election will be held June 4, 2024, which is the date of the regular primary election. Elections are being combined to save tax dollars on the cost of individually conducted elections and to encourage a better voter turnout for all entities.

COST SHARING: The parties to this agreement shall share the costs of the combined election as set forth herein:

Each Governmental entity shall publish its own required notices, except where they may by law be jointly published.

Salaries and expenses of the election board shall be shared by the County and School.

Each entity will pay the cost of its individually used materials and supplies.

If either of the parties of this agreement is not required to have an election, only those costs of the joint action, if any, to the point of withdrawal will be shared. The remainder of the election costs will be borne by the remaining entity conducting the election.

Meade County will pay all costs associated with the election and the School District agrees to reimburse the County for a set dollar amount of \$11,000.

ABSEBTEE BALLOTS: Absentee ballots shall be available at the office of the Meade County Auditor for all precincts and the Meade School District 46-1 voters who wish to vote absentee.

CANVASSING OF THE VOTE: Each entity 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

Sturgis Brown High School

Information on a Class Schedule.



What does a 5x3 trimester look like.

- 75 minute class.
- We have 5 classes every day.
- Students take 5 classes and a Scooper Time.
- Scooper Time may be scheduled 2 times per week.
- 3 semesters, 12 weeks long.
 - Students earn 2.5 credits per semester. = 7.5/year.

What are advantages of the Trimester?

- Students will see their teachers everyday.
 - Feedback can be more timely and meaningful.
- Students can focus on a smaller number of subjects.
 - Student can explore topics in greater detail.
 - Fewer classes foster better understanding and retention.
 - Reduced stress and burnout.
- Students have more opportunities for elective classes.
 - Students take one more class per year.
- Instructional time for each class will increase.

What are advantages of the Trimester?

- Semester finals after Christmas break are eliminated.
- Everyone gets a fresh start 3 times in the year, with a new schedule.
- Ability to repeat failed classes right away and stay on track for graduation.
- Students will see their teacher more frequently. (56 times vs 42)
 - Teachers can assess student progress and provide timely feedback.
 - Relationship between students and teacher can improve.

What this schedule is not meant to do?

- Encourage early graduation, but it is still available.
- Deter students from taking any particular subject or class.



Some extra explanation.

- Dual enrollment opportunities remain the same.
- Band and Choir.
 - 2nd trimester they will have class every other day.
- Eligibility requirements will mirror state expectations with 2 credits to be eligible.



Questions?



The End



Annual Report

"To Build Knowledge and Skills For Success Today and Tomorrow" 2023-24 School Year
www.meade.k12.sd.us

From the Superintendent's Office

I invite you to take a moment to review the annual report for the Meade School District 46-1. Our goal is to provide information on how your school district is performing for the benefit of our students and our communities. This annual report supplies summary information and if you have questions, please contact my office for more details.

Superintendent,
Wayne Wormstadt

Our Mission:

To Build Knowledge and Skills for Success Today and Tomorrow"

Our Vision:

"Meade School District will work in conjunction with its community to provide excellent academics and co-curricular activities that develop life-long learners and productive citizens."

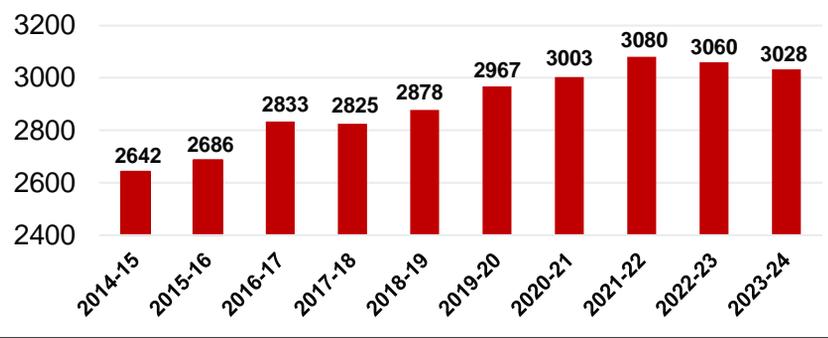
Our Belief Statement:

We believe that:

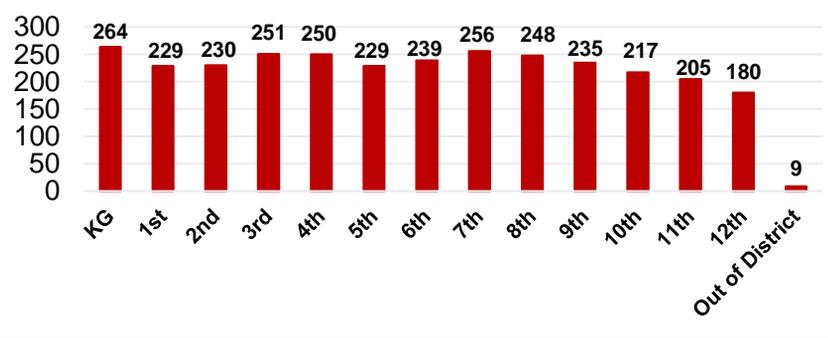
- Every individual is a lifelong learner
- Learning requires a commitment from students, teachers, administration, support staff, parents, and the community
- The cornerstones of learning are integrity, empathy, responsibility, honesty, respect, and accountability
- Every student has the right to a quality education and the responsibility to achieve it
- All students have the potential to be productive members of society
- The needs of students should be our first priority
- Diversity among people is to be valued
- People are our greatest resource
- Schools must provide a safe environment for teaching and learning
- Effective schools must have high expectations for students and staff
- Learning is enhanced by a positive and supportive environment that fosters creativity, self-confidence, and success
- Students are capable of making decisions, with proper guidance, and are responsible for their own actions
- Our school system is accountable to our community
- Change is essential for growth and improvement



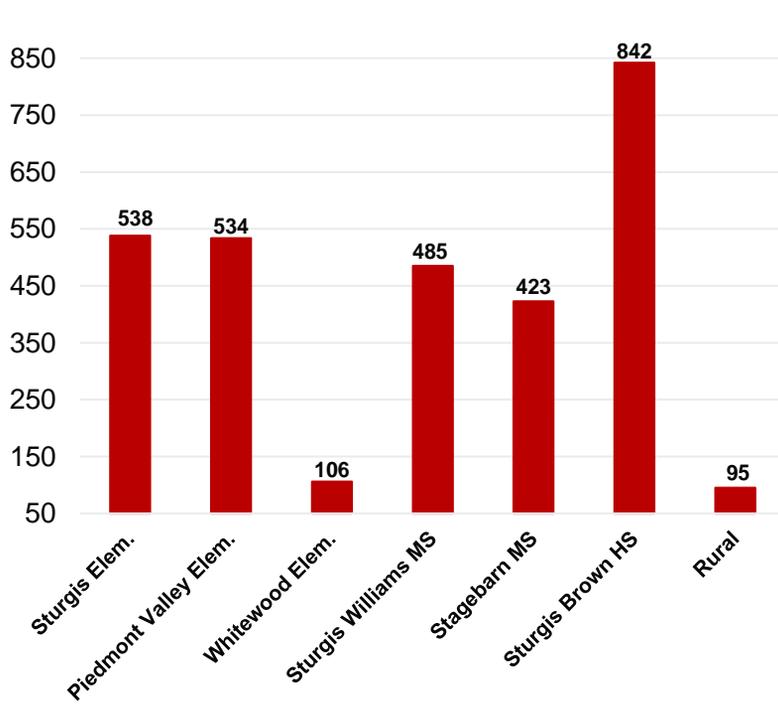
2023-24 District Enrollment



2023-24 Fall Enrollment by Grade



2023-24 Fall Enrollment by Building



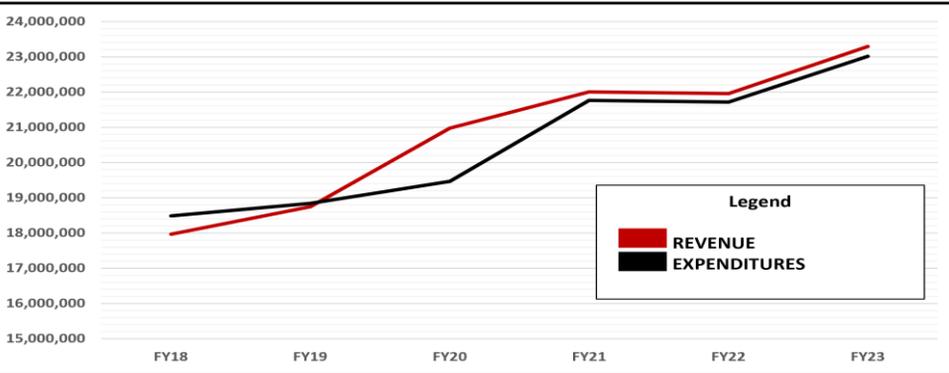
DISTRICT FINANCES

District Revenue 2022-23

General Fund \$23,292,595
 Capital Outlay \$12,177,387.10
 Special Education \$5,163,256.16

District Expenditures 2022-23

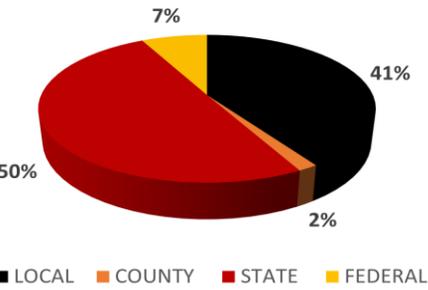
General Fund \$23,012,279
 Capital Outlay \$6,329,307.61
 Special Education \$4,897,162.63



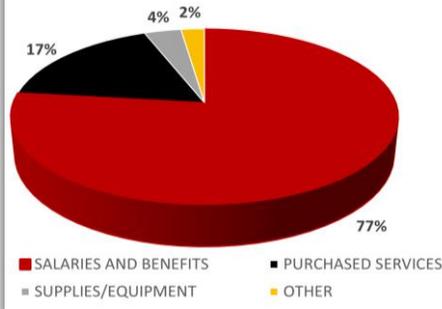
The State of South Dakota compiles data on school district expenditures and ranks districts on the amount of money it costs to educate a student in each district.

During the 2021-22 school year, it cost \$8,577 to educate a student in the Meade School District. This ranked the Meade School District 143rd out of 149 schools.

REVENUE GENERAL FUND 2022-2023



EXPENDITURES GENERAL FUND 2022-2023



Board of Education

- Charlie Wheeler, President
- Justin Jutting, Vice President
- Sandy Cass, Member
- Terry Koontz, Member
- Aaron Odegaard, Member
- Megan Snyder, Member
- Lee Spring, Member
- Darrell Vig, Member
- Brian Voight, Member

School Administrators

Wayne Wormstad
Superintendent

Brett Burditt
Business Manager

Chrissy Peterson
Special Services Director

Melissa Pankratz
Asst. Special Services Director

Beth Johnson
Curriculum/Technology Director

Michael Schultz
Activities Director

Buildings & Grounds
Todd Battles

Rhonda Ramsdell
Food Service Director

Pete Wilson
Sturgis Brown High School Principal

Coleen Keffeler
Sturgis Brown High School Asst. Principal

Wayne Sullivan
Sturgis Brown High School Asst. Principal

Chad Hedderman
Sturgis Williams Middle School Principal

Katy Jutting
Sturgis Elementary School

David Olson
Sturgis Williams Middle School Asst. Principal

Amanda Christensen
Stagebarn Middle School

Chantal Ligtenberg
Stagebarn Middle School Asst. Principal

Ethan Dschaak
Sturgis Elementary School Principal

Brit Porterfield
Piedmont Valley Elementary Principal

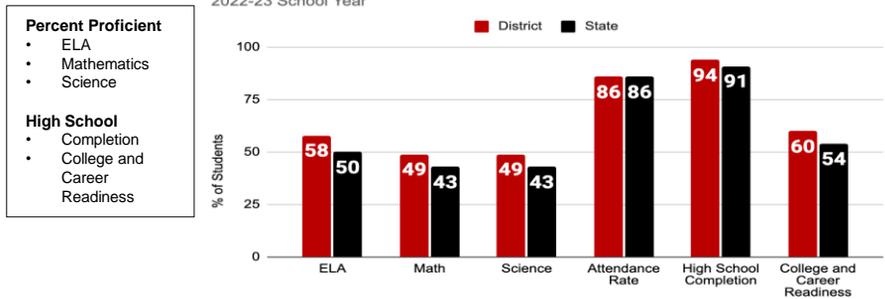
Sarah Scherer
Whitewood Elementary Principal

Rural School's Principal

STATE ASSESSMENTS

South Dakota's students take the annual state assessments for the subjects of English language arts and mathematics in grades 3-8 and 11, and science in grades 5, 8 and 11. Student performance measures how well the students performed on the state assessments.

Meade School District Performance 2022-23 School Year



ACT TEST SCORES

2022-23

Meade Average Score	State Average Score	National Average Score
22	21.5	19.5

DISTRICT SNAPSHOT

- K-12 Enrollment as of September 2023: **3028**
- Percent Receiving SPED Services: **16%**
- District-wide Average Students per Class: **14.4**
- 2023 Meade School District Starting Teacher Salary: **\$48,000**
- Average District Teaching Salary: **\$54,308**
- Number of 2023 Graduates: **150**
- Certified Teaching Staff: **215**
- Teachers with Advanced Degrees: **89**
- Teachers Highly Qualified under the federal mandate of Every Student Succeeds Act: **97.21%**



BACK-TO-SCHOOL PLAN

2023-24

Safe Return to In-Person Learning and Continuity of Services Plan Based on the Requirements of the U.S. Department of Education

Scheduled Review

December 2021 (In conjunction with December Child Count)

August 2022 (In conjunction with Start of 2022-23 School Year)

December 2022 (In conjunction with December Child Count)

June 2023 (In conjunction with Year End Signoff)

Updated: July 22, 2021

Updated: February 10, 2022

Updated: September 12, 2022

Updated: June 12, 2023

**Changes to this plan may occur based on updated guidelines from national, state and local health officials.*

Direct questions to:
Wayne Wormstadt
Superintendent of Meade School District 46-1
1230 Douglas Street
Sturgis SD 57785
(605) 347-2523 ext. 1
wayne.wormstadt@k12.sd.us
www.meade.k12.sd.us

POSTED: July 1, 2021

FIRST READING: July 12, 2021

BOARD APPROVAL: August 16, 2021

PLAN REVIEWED AS NEEDED THROUGHOUT THE SCHOOL YEAR

Continuity of Services Plan

The Meade School District is committed to provide a quality education to all of the students in the district and to provide for a safe environment for the students and staff. Precautions are in place to ensure a safe return to school. This plan outlines procedures used by the staff and students throughout the school year. The plan can and probably will change throughout the year.

Accessibility: The Meade School District will post English and Spanish versions of this document online. Individuals with issues accessing information due to language or disability should contact Superintendent, Mr. Wormstadt via email at wayne.wormstadt@k12.sd.us phone (605) 347-2523 ext. 1.

GUIDING PRINCIPLES AND CONSIDERATIONS

The guidance and considerations outlined in this document are grounded in the following principles:

- Safeguarding the health & safety of students and staff.
- Preparing for students to return to traditional, in-person learning.
- Emphasizing equity, access, and support to the students who are emerging from COVID-19 pandemic disruption.

CONTINUITY OF SERVICES

- The Meade School District is having traditional, in-person learning in our schools. The central belief is that our students are best served when connected in person with our school's academic programs, activities, and social-emotional supports led in person by our teachers, counselors, coaches, administrators, and mentors.
- Credit recovery; tutoring, both during and after school; summer school; and extended school year will be offered to assist students who may need additional support and help outside the normal classroom setting due to absences as a result of COVID-19.
- In the event of a school closure and the move to remote learning, instructional delivery and academic learning will be accomplished through the remote learning or blended learning.
 - o During a period of remote learning, school counselors will be available to address student social, emotional, and mental health needs.

ASSUMPTION OF RISK

COVID-19 was declared a worldwide pandemic as identified by the World Health Organization (WHO). COVID-19 is extremely contagious and believed to spread mainly from person-to-person contact. Federal, state, and local governments and federal and state health agencies recommend social distancing. CDC on May 11, 2023 declared the Public Health Emergency over for COVID-19.

The Meade School District has put in place preventative measures to reduce the spread of COVID-19; however, the district cannot guarantee that individuals will not become infected with COVID-19.

Masks are not required; however, they may be recommended based on school or community level of spread.

POSITIVE COVID-19 PROCEDURES FOR MEADE SCHOOL DISTRICT

Staff and students that have been identified with a positive COVID-19 test can return to school and end isolation when the following criteria have been met:

- Will notify of recommended practices when CDC guidance is updated. TBD
- Students and staff members are recommended to wear a mask for five days when social distancing is not an option.

HEALTH SCREENINGS

- Daily health screenings will not be required
- Diagnostic COVID-19 testing as supported by resources from the SD DOH
- As always, please keep your child home if they are sick

HEALTH PROTOCOLS

- Teach and reinforce proper hygiene measures such as hand washing and respiratory etiquette.
- Staff and students will wash hands and/or use hand sanitizer regularly.
- Hand sanitizer will be available in each classroom and throughout buildings.
- Inform/train staff on all safety protocols.
- Post signs in highly visible locations that promote everyday protective measures and how to stop the spread of germs.
- Clean and disinfect frequently touched surfaces.
- Create distance between students and staff when possible.
- Personal school supplies will not be shared.
- Encourage students and staff to use personal water bottles and water bottle filling stations vs hallway/classroom drinking fountains.

BUILDING VISITATION & FACILITY USE

- All visitors and volunteers should be in good health with no COVID-19 related symptoms
- All facilities will be available for outside organization use (subject to availability).

TRANSPORTATION & BUSING

- Normal bus routes.
- Masks are not required; however, they may be recommended based on school or community level of spread.
- Increased cleaning of frequently touched surfaces.

- Sanitation wipes and/or hand sanitizer provided on each bus.
- If possible, students should sit with cohort (same students sit together each day – preferably with a family member or classmate).
- Open windows and roof vents, when practical, to improve ventilation.

STUDENT MEALS

- Follow safe food handling procedures when handling, preparing, or serving food.
- Clean cafeterias and high-touch surfaces throughout the school day.
- Encourage social distance among students in serving and dining areas.
- When able, implement alternative seating arrangements and/or locations to decrease the number of students dining together during each serving session.
- Provide hand sanitizer station set up in service line for student to sanitize before and after meals.

STAYING HOME WHEN APPROPRIATE

- Employees and students who are sick or who have recently had close contact with a person with COVID- 19 should stay home.
- Staff and students should stay home if they have tested positive for or are showing COVID-19 symptoms.
- Staff and students who have recently had close contact with a person with COVID-19 should also stay home and monitor their health.
- In addition, students and staff should be fever-free for 24 hours without the use of fever-reducing medication and show symptom improvement before returning to school. This precautionary measure applies to any student or staff member with a fever regardless of whether or not they had a positive COVID-19 test result.
- Please use Appendix A for COVID-19 Screening Questions.

CLEANING/MAINTENANCE OPERATIONS

- Adequate supplies provided to support healthy hygiene behavior.
- Normal daily cleaning and disinfecting.
- Normal maintenance operations.
- HVAC systems will utilize outside air whenever possible to achieve fresh air flushes.
- HVAC System filters will be upgraded in compatible systems.

ISOLATION GUIDELINES

~~The CDC/SD DOH recommends a student or staff member who has tested positive for COVID-19 isolate for at least 5 days, and that the student or staff member may leave isolation after 5 full days and return to school/work if they are fever-free for 24 hours without the use of fever-reducing medication and other symptoms have significantly improved. The CDC/SD DOH also recommends that the individual wears a mask for 5 days upon return to school/work to minimize the risk of infecting others.~~

~~** Please note: A student or staff must be fever-free for 24 hours without the use of fever-reducing medication and symptoms must have significantly improved prior to the return to school/work.~~

CLOSE CONTACT GUIDELINES

~~As of February 28, 2022, the CDC no longer recommends universal case investigation and contact tracing for COVID-19. Individuals that are COVID positive will be asked to inform their own close contacts of possible exposure. As of August 11, 2022, the CDC recommends that if you were exposed to COVID-19, you wear a high-quality mask for 10 days and get tested on day 5.~~

STAYING HOME WHEN APPROPRIATE

- Employees and students that are experiencing symptoms of an infectious disease such as COVID-19, RSV, and/or GI infections should stay home and get tested for COVID-19.
- In addition, students and staff should be fever-free for 24 hours without the use of fever-reducing medication and show symptom improvement before returning to school. This precautionary measure applies to any student or staff member with a fever regardless of whether or not they had a positive COVID-19 test result.
- Please use Appendix A for COVID-19 Screening Questions and Appendix B for COVID-19 symptoms.

COVID-19 VACCINATION

COVID-19 vaccination information can be found at: <https://www.cdc.gov/vaccines/covid-19/>.

CONTINUANCE OF EDUCATIONAL SERVICES

- When a student is not able to attend school for the duration of time indicated above because they tested positive to COVID-19, displayed the symptoms, or have to quarantine due to contact tracing – school staff will work with the student to address any learning loss or missed assignments during absence. COVID-19 related absences will not be held against the student and will be handled on a case-by-case basis.

REMOTE LEARNING

Remote Learning includes the closure of a school and the move to remote learning. The decision to move to remote learning will be based on the ability to maintain an effective in-person learning environment. Activities may be suspended during the period of remote learning based upon the circumstances at the time of the decision. Staff will be working with students to prepare them should we have to move to remote learning.

- Every teacher in grades kindergarten through 8th grade will have a Google Classroom set up for their classroom or course sections.
- Every teacher in grades 9 through 12 will have their course sections set up in Google Classroom.

SPECIAL EDUCATION

Every child and adolescent with a disability is entitled to a free and appropriate education and is entitled to special education services based on their individualized education program (IEP). Students receiving special education services may be more negatively affected by distance-learning and may be disproportionately impacted by interruptions in regular education. It may not be feasible, depending on the needs of the individual child and adolescent, to adhere both to distancing guidelines and the criteria outlined in a specific IEP. Attempts to meet the needs of the individual child and may require creative solutions, often on a case-by-case basis. Appropriate accommodations will be made for students with disabilities in respect to THEIR health and safety. Please contact your child's case manager if you need assistance.

SOCIAL, EMOTIONAL, AND MENTAL HEALTH SERVICES

- Students – each student will have access to a qualified school counselor in their respective grade level building. The school district will also utilize community mental health providers to address gaps in mental health services.

Virtual Learning

The Meade School District will allow students to access virtual learning opportunities when it is determined to be in the best educational interest of the student or is necessitated due to a medical condition. The district's preferred provider for virtual learning is Edgenuity and the Black Hills Online Learning Community. However, other approved virtual learning options may be available for remediation or credit recovery for students in grades 6-12.

Virtual learning is a unique opportunity that is not guaranteed for everyone. The criteria below outline the circumstances that a student may be considered for virtual learning. A team from each respective building will make a recommendation to the superintendent. The superintendent will make the final decision.

To be eligible:

1. The student must be enrolled in the Meade School District. Students must meet and maintain all pertinent enrollment requirements of the district. Students will not be allowed to open enroll into the Meade School District to participate in virtual learning.
2. A student who has an immune compromised system or is living with a family member with an immune compromised system. A physician's recommendation that explicitly states the student should not attend school in-person must be provided; or it is determined that it is in the best educational interest of the student to participate in virtual learning.
3. Acceptance into virtual learning for students with an IEP or 504 will primarily be based upon the decision of the IEP/504 team as they determine the best educational placement for the individual student.

Considerations:

1. Student performance will be reviewed each trimester/semester. Learners not making adequate progress, not demonstrating proficiency, or are failing may be removed from the program at subsequent trimesters/semesters.
2. Students will be allowed to participate in athletics and extra-curricular activities.
3. Students are required to take state assessments administered by the district regardless of whether the course for which the examination is required was taken virtually or in the traditional classroom. Failure to take the state assessments may result in denial to continue with virtual learning.

Students taking courses virtually are subject to district policies, procedures and rules applicable to students enrolled in traditional courses including, but not limited to, the district's discipline code and prohibitions on academic dishonesty, discrimination, harassment, bullying and cyberbullying.

Direct Inquiries To:

- Sturgis Elementary parents may contact Chantal Ligtenberg at Chantal.ligtenberg@k12.sd.us or 605-347-2386
- Sturgis Williams Middle School parents may contact Chad Hedderman at chad.hedderman@k12.sd.us or 605-347-5232
- Sturgis Brown High School parents may contact Pete Wilson at pete.wilson@k12.sd.us or 605-347-2686
- Piedmont Valley Elementary parents may contact Ethan Dschaak at ethan.dschaak@k12.sd.us or 605-787-5295
- Stagebarn Middle School parents may contact David Olson at David.olson@k12.sd.us or 605-787-4172
- Whitewood Elementary School parents may contact Brit Porterfield at Brittan.porterfield@k12.sd.us or 605-269-2264
- Rural School parents may contact Sarah Scherer at sarah.scherer@k12.sd.us or 605-985-5532

Appendix A

BEFORE SCHOOL!

Parents, please complete the following health screening before sending their child to school.

(Parent(s) do not need to send the questionnaire to school)

COVID-19 SCREENING QUESTIONS

Has your child had close contact with a confirmed case of COVID-19 in the past 14 days?

_____ Yes _____ No

Does your child have new or worse shortness of breath?

_____ Yes _____ No

Does your child have new or worse

_____ Yes _____ No

Does your child have a fever of 100.4 or greater?

_____ Yes _____ No

Does your child have chills?

_____ Yes _____ No

Does your child have diarrhea?

_____ Yes _____ No

Does your child have unexplained muscle pain?

_____ Yes _____ No

Does your child have a headache (unrelated to their own health conditions or migraines)?

_____ Yes _____ No

Does your child have a sore throat?

_____ Yes _____ No

Does your child have a new loss of smell?

_____ Yes _____ No

If YES to ANY of these questions, **STOP!**

Do not send your child to school.

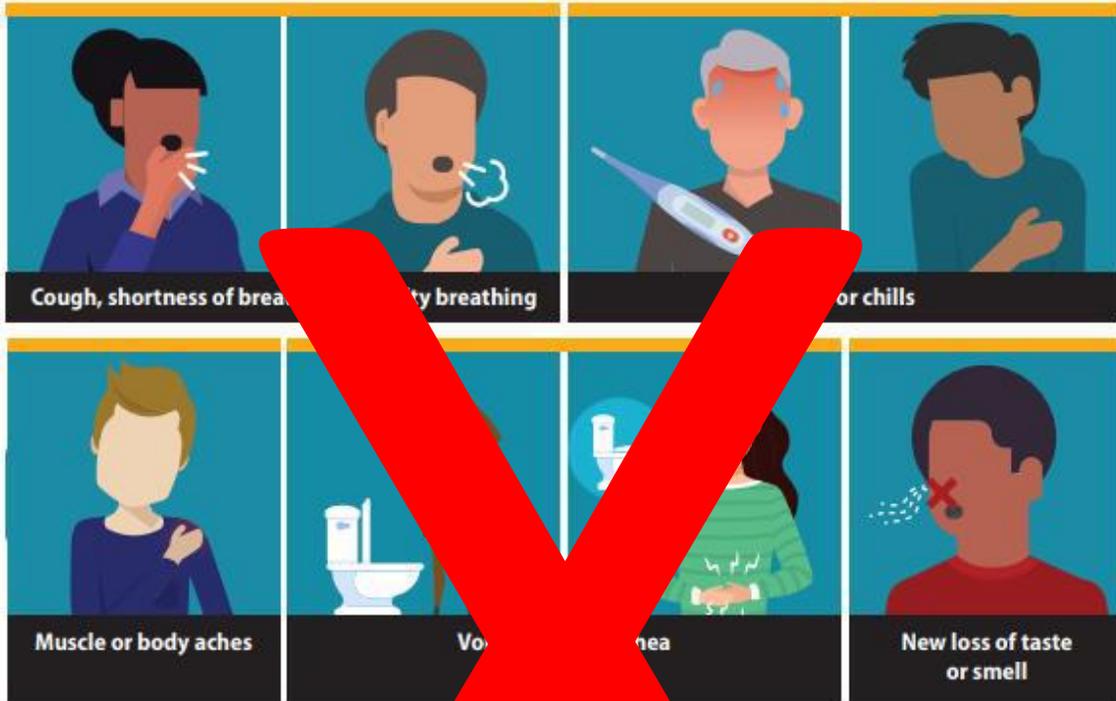
Contact your healthcare provider. Contact your school to inform them of your child's symptoms. You may also contact the SD Department of Health with any COVID-19 questions 1-800-997-2880.

If you are able to answer NO to ALL questions, **GO** to school.

<https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html>

Symptoms of Coronavirus (COVID-19)

Know the symptoms of COVID-19, which can include the following:



Symptoms can range from mild to severe. Symptoms usually appear 2–14 days after you are exposed to the virus that causes COVID-19.

Seek medical care immediately if you or someone you know has the following Warning Signs of COVID-19

- Trouble breathing
- Persistent pain or pressure in the chest
- New confusion
- Inability to wake up or stay awake
- Pale, gray, or blue skin, lips, or nail beds, depending on your skin tone

This list is not all possible symptoms. Please call your healthcare provider for any other symptoms that are severe or concerning to you.



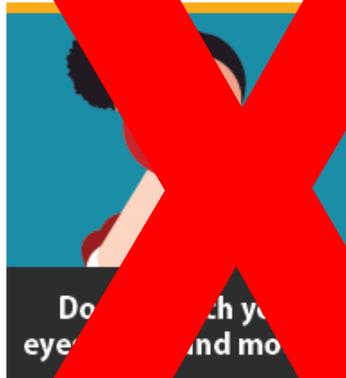
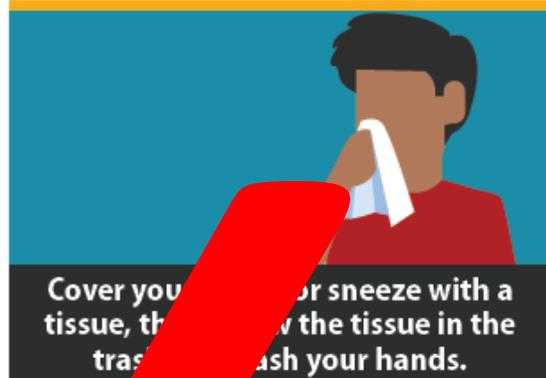
Centers for Disease Control and Prevention
National Center for Emerging and Zoonotic Infectious Diseases

cdc.gov/coronavirus

CS-317142-A

Stop the Spread of Germs

Help prevent the spread of respiratory diseases like COVID-19.



cdc.gov/coronavirus

3/6/20 17:41 AM May 13, 2020 11:00 AM

How to Wear and Take Off Your Mask

Accessible link: <https://www.cdc.gov/coronavirus/2019-nCoV/prevent-getting-sick/diy-cloth-face-coverings.html>

How to Put On and Wear Your Mask Correctly

- Wash your hands or use hand sanitizer before putting on your mask
- Put it over your face and mouth
- Be sure your mask fits snugly against the sides of your face and under your chin
- Make sure you can breathe easily



Wear a Mask to Protect Yourself and Others

- Wear a mask over your nose and mouth to help prevent germs from spreading
- Wear a mask in public settings, especially when you are around people who don't live with you
- Stay at least six feet apart from people who don't live with you

How to Take Off Your Mask



Untie the strings behind your head or stretch the ear loops over your head.



Fold outside corners together



Wash hands immediately after removing

Other Ways to Protect Yourself

- Stay at least 6 feet away from other people
 - Avoid crowds and places with poor ventilation
 - Wash your hands often
 - Get a vaccine when it is offered
-



CS 521437-8 04/01/2021

cdc.gov/coronavirus

Students: Let's work together to stop the spread of COVID-19

DID YOU WASH YOUR HANDS?

stop



think



wash hands



ASK YOURSELF:

Did I just enter the bathroom?

Did I just go about to eat?

Did I just eat?

Did I cough or sneeze?

Did I touch supplies or objects
that other people have touched?

Did I touch garbage?

Did I touch a cloth face cover?

If you can't wash your hands,
ask your teacher or another
adult for hand sanitizer.

**MEADE SCHOOL DISTRICT 46-1
BUILDINGS & GROUNDS DEPARTMENT**

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



December 11, 2023

School Board Meeting

Todd Battles

SUPERVISOR OF BUILDINGS & GROUNDS
12940 E. HIGHWAY 34
STURGIS, SD 57785
Phone: 605-347-2649
Fax: 605-347-3363

E-mail: todd.battles@k12.sd.us

Buildings and grounds have been able to finish a few projects due to awesome December weather. The crew has finished the edges on the new sidewalks in Stagebarn. They have also spread new gravel at Central Meade Rural School. A new concrete pad was poured at the CMRS and the crew is lengthening the retaining wall to accommodate. The new pad will be able to house a high jump pit and a runway for a long jump.

The holiday season means several programs all around the district and the crew is busy hauling chairs, risers, and soundshells.

The SBHS project is moving ahead with the structural steel on the roof and the board for the roof has been delivered. They hope to have it closed in soon.

Wanona Manderfeld has moved on to a new job and we are in the process of trying to fill her position. It will be a challenge as Wanona has worked for the district for a long time. We wish her the best on her new adventure.

Capital Outlay is taking shape and numbers are coming into the office so we can begin planning for the summer. We will begin asking the Board to approve some of the projects due to long lead times and lack of manpower.

The custodians have had a dry fall. With that being said, sports and programs have begun and sanitizing is a priority to keep the illnesses at bay.



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

Beth Johnson- Curriculum, Technology, & Assessment

1230 Douglas street, Sturgis, SD. 57785

Phone: (605) 347-4454

RE: Meade 46-1 School Board Report

From: Beth Johnson, Curriculum, Technology, and Assessment Director

Subject: Dec 2023 Board Report

Curriculum

The Social Studies Adoption Committee met for the second time in November to begin crafting the rubric, or criteria, for adopting a new curriculum to meet the state standards. Teachers created a first draft of a selection rubric that includes non-negotiable items such as versatility and compatibility of the curriculum with our technology, availability of on-demand professional development for staff, and developmentally appropriate content and accessibility for young learners. Additionally, the rubric includes four base criteria with multiple subsets in the following identified areas:

1. Student Engagement
2. Accessibility
3. Pacing & Alignment
4. Instruction Methods & Assessment Quality

The first draft of the rubric will be ready for administrators to preview in December, and the Social Studies Department will get a preview in January. After we have refined the rubric according to the feedback received, the Adoption Committee will begin vetting potential curriculum vendors.

Assessment

Beginning the week of December 11th, Teachers in grades 5-10 will be using the South Dakota Interim Assessments for the first time as a universal progress monitoring tool. In the 2022-23 school year, the administrators reviewed the quality and accessibility of the data from the NWEA testing platform. They determined that, although it is a good fit for the elementary school, the data was not actionable for the middle and high schools because of the tests' lack of transparency. Moreover, the platform no longer supported the skills practice that drew the district to purchasing NWEA close to 10 years ago. Chosen as a replacement for NWEA, the state interim assessments will provide progress monitoring data for student learning aligned to the state assessment. Additionally, the state testing platform has targeted assessments for regular use in the classroom, with accompanying lessons and interventions available at teachers' fingertips.

Technology

Beginning in mid-October, the technology director initiated the processes of district security and network audits. Both audits will look at the overall health, longevity, and functionality of the network and surveillance equipment in the district. Hardware is aging out, which means it can no longer support the software that runs on it. To gain better insight into both areas, Meade invited three vendors to conduct general diagnostics, which will assist in future planning of procuring grants and maximizing other funding sources.



STURGIS BROWN HIGH SCHOOL

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

Pete Wilson, Principal
Mike Schultz, Activities Director

Coleen Keffeler, Asst. Principal
Wayne Sullivan, Asst. Principal

School Board Meeting December 11, 2023

The Academy continued its tradition of having a Thanksgiving meal together, which Lynn's DakotaMart sponsors. This year, they took that dinner to Aspen Hills Assisted Living to have dinner with the residents and had conversations afterward. The residents enjoyed the conversations and the time spent with the students.

Wednesday, December 6, the Junior Achievement Excellence through Ethics Program brought local business leaders to the high school to discuss ethics with senior students. The volunteers prompted students to learn the importance of ethics and challenged students to consider how ethical dilemmas are a part of everyday life.

The Student Council sponsors Snow Spirit Week for December 4-8. We had different dress-up days and concluded with hosting Sno-Ball Dance on Friday, December 8, from 8:00 to 11:00 p.m. for 9-12 graders. The days were Pajama Day, Winter Wonderland Day (wear white and blue), Twin Day, Dress Up 80s or Like You're 80, and Ugly Sweater Day.

December 12, 11th graders will finish up the NCRC test (National Career Readiness Certificate) with make-up testing for those who missed the original date in early November. This test determines career readiness and helps the CTE Department as students earn different qualifications. The student's certificate is based on the lowest certificate level earned. The original date yielded 29 platinum, 49 gold, 70 silver, and 32 bronze out of 183 juniors completing the assessment.

The ProStart/Culinary Arts students took the ServSafe Certification Exam, a nationally recognized food service industry certification and 21 students earned ServSafe Certification.

The National Honor Society will induct three new seniors, eleven new juniors, and ten new sophomores on December 12. That brings 47 student members into the NHS.

Blake Proefrock, SBHS Girls and Boys Cross Country Coach, was named the Area 4, AA West Boys Cross Country Coach of the Year. Scott Peterson was named Area 4 West Assistant Cross Country Coach of the Year.

This year, the Northern Hills Diversion Program introduced the Meade County Teen Court Program, an alternative to the formal juvenile justice system. Teen Court is a sentencing hearing where offenders' cases are presented to a jury of their peers and is a "second chance" for those youths who have made a poor choice(s) and have little or no previous criminal history. After seeking student interest in volunteering for the program, 20 students commenced the application process last month.

Students of the Month for November are 9th grade -Brinley Heikes; 10th grade -Alanah Spring; 11th grade - Emma Matthew; 12th grade - Annie Henderson; Staff - Timmi Lewis.



Rhonda Ramsdell, Director * 605-347-3601 *
Rhonda.ramsdell@k12.sd.us

Date: December 6, 2023

To: Mr. Wayne Wormstadt and School Board Members

Subject: School Board Report

New Menu Items: As we continue to develop new scratch recipes we love to get feedback from the students. Queso Chicken Chili set a new record for students purchasing seconds at the high school and that is all we needed to hear! It has earned a regular spot on the rotation. Another new item that was well received is the baked potato bar at SWMS; this will find a place on high school and both middle school menus.



Happy Holidays! All of us in the department wish everyone a very Merry Christmas and we will see you in the New Year!

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. Wormstadt
From: Ethan Dschaak
Re: Board Report
Date: 12.11.23

Veterans Day Activities:

High School student Zac Juelfs was our distinguished speaker for the 2023 Veterans Day Program on Nov. 10th. He did a wonderful job speaking about his experiences in the National Guard and what went into his decision of joining the National Guard. We also invited a number of “distinguished” guests (local veterans) and sang a number of patriotic American songs. Our Veterans and students loved it!

Christmas Program Preparation:

On Thursday, Nov. 30, Piedmont Valley Elementary will be having their annual Christmas / Holiday Music program. Assistant Principal Amanda Christensen and Music Teacher Anna Pickford have done a wonderful job of organizing and setting up this program. This event will be held at Stagebarn Middle School. The times for the program are as follows:

1st Grade Music Performance: 5:30 PM

2nd Grade Drama Performance: 6:30 PM

4th Grade Spelling Bee:

Piedmont Valley Elementary will be hosting a school spelling bee for 4th grade in conjunction with Scripps Spelling Bee. Students have been working hard and staff has conducted preliminary contests in preparation for the “final round” on Friday, Dec. 15. The kids are excited for this great event!

Students of the Month:

During the month of November students are selected for Student of the Month based on citizenship.

Second

Layla Williamson
Apollo Larkin
Harry Bruch
Hadley Rasmussen
Ruah Behnke.
Wesley Campnell
Hunter Roth.
Elizabeth Yates
Lily Lamont.
Caden Fugle.

Third

Kinsley Webb
Cooper Christensen
Drea Morton
Hudson Davis
Landyn Berger
Jordy Jacobsen.
Adalea Young.
Aiden Dolney.
Sergey Goodall
Stella Gaaskiolen

Fourth

Josselin Hunt
Kennadee Delaney
Asher Fernandez
Elayna Bargmann
Braedynn Dimond
Edmund Sylva
Eloise Harwood
Tristan Borries
Benny Waider
Zoey Schmidt
Eva Darrah
Joel Navarro



Rural Schools

Opal, Elm Springs, Hereford, Atall, Central Meade County School.

To: Mr. Wormstadt
From: Sarah Scherer
Re: December 2023 Board Report

Enrollment Numbers: At the current time

Atall: 7 , Opal: 14, Herford: 13, Elm Springs: 11, Central Meade County School: 51

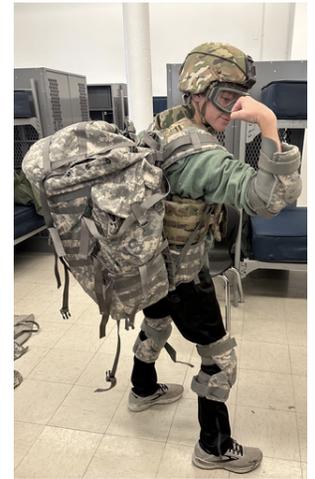
Total Students in Rural: 96

Student of the Month: Teachers will choose a student of the month throughout the year based on the Character Traits for that month. **November- Responsibility & Hard Work.** Being accountable for one's actions and choices without blaming others.

CMCS: Mace Simons (6th Grade) & Hereford: Mazie Smith (2nd Grade)

Other items...

Day in the Life of a Soldier: Students and staff from the rural schools joined South Dakota National Guard soldiers at Fort Meade on November 8th to learn about life as a soldier. Groups of students had the opportunity to see what life is like as a soldier of the U.S. Military. Activities such as obstacle courses, safety training, marching, eating meals ready to eat, land navigation, and more were completed.



College and Tech School Visit: The 7th and 8th grade students were able to tour both Black Hills State University in Spearfish and Western Dakota Tech in Rapid City. Students were able to gain knowledge about the diverse educational programs available to them. It was a great hand on learning experience for all!

Upcoming Events...

- Hereford Dec. 11th at 6pm @ Hereford Hall
- Atall Dec. 13th at 6pm @ Atall School
- CMCS Dec. 14th at 6pm @ Central Meade Community Center
- Opal Dec. 18th at 6pm @ Opal Hall
- Elm Springs Dec. 19th at 6pm @ Elm Springs Hall
- Christmas Break Dec. 21st - Jan. 2nd



STURGIS ELEMENTARY

1121 Ball Park Road
Sturgis, SD 57785
Phone: 605-347-2386
Fax: 605-347-3769



Chantal Ligtenberg - Principal
E-mail - Chantal.Ligtenberg@k12.sd.us
Katy Jutting- Assistant Principal
E-mail - Katy.Jutting@k12.sd.us

To: Mr. Wayne Wormstadt
From: Chantal Ligtenberg
Re: December 2023 Board Report

Fourth Grade Spelling Bee: All fourth-grade students took a spelling challenge. The finalists from the grade will participate in our annual spelling bee on December 6 at 8:45. Finalists are: Raylee Overweg, Lincoln Sigman, Tillee Smeenk, Zhaine Droppers, Autumn Kinney, Clark Siscoe, Sionna Werlinger, Brody Chamberlin, Cameron Zephier, Emma Holmes, Camden Fitzpatrick, Anastsia Magelky, Cason Perez, Mariah Stenbak, Sadie Red Owl, Jada Hanson, Carter Bestgen, Lincoln Reitemeyer, Maddox Eckhart, Oliver Bosch, Brennan Aldren, Ava Williams, and Alexis Stacy. The winner will proceed to the regional spelling bee.

Music Program: The third and fourth grade students will have their music program on December 14 at Grunwald Auditorium. Program times are 5:30 and 6:30.

Monthly House Meeting: Our December meeting is focusing on team building. Our essential focuses for our house meeting are:

Essential 10: If someone wins a game or does something well, congratulate that person.
Essential 11: If you win or do well at something, do not brag. If you lose, do not show anger.
The activity will be the human knot with emphasis on cooperation.

Lexia Challenge: As a collective whole, students have obtained passed 650 levels since the start of the school year. When the school reaches 2000, all students in the school will receive a special snack. This program has all students at their individual levels and focuses on decoding, phonics, and reading comprehension skills.

Scholars of the Month: *(Students selected based on "Character Count" traits the student is exhibiting)*

KINDERGARTEN:

Owen Jutting
Claire Aldren
Raiden Hicks
Rylee Buck
Weslyn Smith
Nolan Lyons

FIRST GRADE:

Sanne Zylstra
Ryann Browning
Olivia Williams
Brooklyn Hollearn
Jay (John) Back

SECOND GRADE

Jackson Pawlowski
Harley Wels
Kade Sanders
Emma Werlinger
Madeline Steffey
Arianna Blakeman

THIRD GRADE:

Lydia Wilen
Asher Walker
Emma Neely
Rye Gunderson
Wyatt Brown

FOURTH GRADE:

Izzabella Anderson
Cashton King
Jacob Ogah
Isabella Pawlowski
Ava Williams
Norah Voight



To: School Board Members
From: Chrissy Peterson
Re: December Board Report 2023

Merry Christmas!!

The KIND (Kids in a New Direction) Rooms are an established special education behavior room that serves district-wide elementary age students. The two classrooms are at Piedmont Valley and Sturgis Elementary.. It is a place for students that are not successful in the general education classroom with or without special education support. It provides students a self-contained classroom to learn appropriate behavior skills coupled with maintaining academic progress. The KIND Room has allowed many students to learn the needed appropriate behavioral skills to continue in public education versus being placed in a residential facility.

Our school nurses coordinate the Delta Dental Mobile Bus to come to Meade School District two times each year. The bus was at Sturgis Elementary November 13-17, and saw 29 students with a value of \$41,812 in dental work!! The school nurses receive money from the Sturgis Rally Charities each year. The cost to bring the dental bus to Meade School District each time is \$3000, so we got an awesome return on our investment. This takes a lot of extra work for our nursing program but it is obviously worth it! Thanks to our super fantastic school nurses, Heidi Komes, Natasha Geigle, Karrie Wendt, and Julie Dobler! We most appreciate what you do to help our students!

The special education teachers constantly teach their students about all the tools the Mac laptops have available. Some of the lessons are how to access and use the text-to-speech and speech-to-text program. These simple options have allowed the students with learning disabilities to read at grade level and complete assignments by speaking into the laptop to reduce the frustration of written expression disabilities. Students are digital and driven by technology! The devices help the students accommodate their disabilities by leveling the playing field of their general education peers. This is success!

I wish you a blessed and joyous holiday season!

To: Mr. Wormstadt
From: David Olson
Subject: December Board Report
Date: 12/6/2023

Semester Tests

8th graders at SMS will be taking semester tests prior to winter break this year. This is a great opportunity for students to get experience taking semester tests prior to high school and learning how to study for them.

Interim Testing

Students at SMS will be performing their interim tests on December 11th and 12th. Interim tests will be used to assess where students are in their grade level performance, allow teachers to customize teaching to student needs, and provide students practice using the testing platform.

Youth Wrestling Donation

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The SMS student council did their annual fundraiser to help support local families and were able to donate 12 full Thanksgiving meals to families from our school. We are proud of our students for focusing on supporting families in our community!

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Grit: Lily Yorba
Responsibility: Taylor Hodina
Citizenship (Stallion): Elin Winters
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Curiosity/Interest: Hadlee Parsons
Grit: Charlee Thompson
Stallion: Cash Small
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Whitewood Elementary

To Build Knowledge and Skills for Today and Tomorrow



Wranglers of the Month:

K - Ilea Presley

1st - Adalyn
Christianson

2nd - Casen Robley

3rd - Owen Christianson

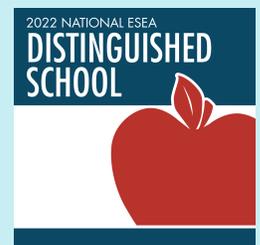
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5th - Nathan Graf

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Brittan Porterfield

brittan.porterfield@k12.sd.us (605) 269-2264

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Schlosser and his group of high school students for a great performance.



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Churches Care for Whitewood presented Abbie Waitman, our district’s social worker, with several vouchers for holiday meals from local Whitewood restaurants and the town’s grocery store.

**MEADE SCHOOL DISTRICT 46-1
BUILDINGS & GROUNDS DEPARTMENT**

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



December 11, 2023

School Board Meeting

Todd Battles

SUPERVISOR OF BUILDINGS & GROUNDS
12940 E. HIGHWAY 34
STURGIS, SD 57785
Phone: 605-347-2649
Fax: 605-347-3363

E-mail: todd.battles@k12.sd.us

Buildings and grounds have been able to finish a few projects due to awesome December weather. The crew has finished the edges on the new sidewalks in Stagebarn. They have also spread new gravel at Central Meade Rural School. A new concrete pad was poured at the CMRS and the crew is lengthening the retaining wall to accommodate. The new pad will be able to house a high jump pit and a runway for a long jump.

The holiday season means several programs all around the district and the crew is busy hauling chairs, risers, and soundshells.

The SBHS project is moving ahead with the structural steel on the roof and the board for the roof has been delivered. They hope to have it closed in soon.

Wanona Manderfeld has moved on to a new job and we are in the process of trying to fill her position. It will be a challenge as Wanona has worked for the district for a long time. We wish her the best on her new adventure.

Capital Outlay is taking shape and numbers are coming into the office so we can begin planning for the summer. We will begin asking the Board to approve some of the projects due to long lead times and lack of manpower.

The custodians have had a dry fall. With that being said, sports and programs have begun and sanitizing is a priority to keep the illnesses at bay.



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

Beth Johnson- Curriculum, Technology, & Assessment

1230 Douglas street, Sturgis, SD. 57785

Phone: (605) 347-4454

RE: Meade 46-1 School Board Report

From: Beth Johnson, Curriculum, Technology, and Assessment Director

Subject: Dec 2023 Board Report

Curriculum

The Social Studies Adoption Committee met for the second time in November to begin crafting the rubric, or criteria, for adopting a new curriculum to meet the state standards. Teachers created a first draft of a selection rubric that includes non-negotiable items such as versatility and compatibility of the curriculum with our technology, availability of on-demand professional development for staff, and developmentally appropriate content and accessibility for young learners. Additionally, the rubric includes four base criteria with multiple subsets in the following identified areas:

1. Student Engagement
2. Accessibility
3. Pacing & Alignment
4. Instruction Methods & Assessment Quality

The first draft of the rubric will be ready for administrators to preview in December, and the Social Studies Department will get a preview in January. After we have refined the rubric according to the feedback received, the Adoption Committee will begin vetting potential curriculum vendors.

Assessment

Beginning the week of December 11th, Teachers in grades 5-10 will be using the South Dakota Interim Assessments for the first time as a universal progress monitoring tool. In the 2022-23 school year, the administrators reviewed the quality and accessibility of the data from the NWEA testing platform. They determined that, although it is a good fit for the elementary school, the data was not actionable for the middle and high schools because of the tests' lack of transparency. Moreover, the platform no longer supported the skills practice that drew the district to purchasing NWEA close to 10 years ago. Chosen as a replacement for NWEA, the state interim assessments will provide progress monitoring data for student learning aligned to the state assessment. Additionally, the state testing platform has targeted assessments for regular use in the classroom, with accompanying lessons and interventions available at teachers' fingertips.

Technology

Beginning in mid-October, the technology director initiated the processes of district security and network audits. Both audits will look at the overall health, longevity, and functionality of the network and surveillance equipment in the district. Hardware is aging out, which means it can no longer support the software that runs on it. To gain better insight into both areas, Meade invited three vendors to conduct general diagnostics, which will assist in future planning of procuring grants and maximizing other funding sources.



STURGIS BROWN HIGH SCHOOL

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

Pete Wilson, Principal
Mike Schultz, Activities Director

Coleen Keffeler, Asst. Principal
Wayne Sullivan, Asst. Principal

School Board Meeting December 11, 2023

The Academy continued its tradition of having a Thanksgiving meal together, which Lynn's DakotaMart sponsors. This year, they took that dinner to Aspen Hills Assisted Living to have dinner with the residents and had conversations afterward. The residents enjoyed the conversations and the time spent with the students.

Wednesday, December 6, the Junior Achievement Excellence through Ethics Program brought local business leaders to the high school to discuss ethics with senior students. The volunteers prompted students to learn the importance of ethics and challenged students to consider how ethical dilemmas are a part of everyday life.

The Student Council sponsors Snow Spirit Week for December 4-8. We had different dress-up days and concluded with hosting Sno-Ball Dance on Friday, December 8, from 8:00 to 11:00 p.m. for 9-12 graders. The days were Pajama Day, Winter Wonderland Day (wear white and blue), Twin Day, Dress Up 80s or Like You're 80, and Ugly Sweater Day.

December 12, 11th graders will finish up the NCRC test (National Career Readiness Certificate) with make-up testing for those who missed the original date in early November. This test determines career readiness and helps the CTE Department as students earn different qualifications. The student's certificate is based on the lowest certificate level earned. The original date yielded 29 platinum, 49 gold, 70 silver, and 32 bronze out of 183 juniors completing the assessment.

The ProStart/Culinary Arts students took the ServSafe Certification Exam, a nationally recognized food service industry certification and 21 students earned ServSafe Certification.

The National Honor Society will induct three new seniors, eleven new juniors, and ten new sophomores on December 12. That brings 47 student members into the NHS.

Blake Proefrock, SBHS Girls and Boys Cross Country Coach, was named the Area 4, AA West Boys Cross Country Coach of the Year. Scott Peterson was named Area 4 West Assistant Cross Country Coach of the Year.

This year, the Northern Hills Diversion Program introduced the Meade County Teen Court Program, an alternative to the formal juvenile justice system. Teen Court is a sentencing hearing where offenders' cases are presented to a jury of their peers and is a "second chance" for those youths who have made a poor choice(s) and have little or no previous criminal history. After seeking student interest in volunteering for the program, 20 students commenced the application process last month.

Students of the Month for November are 9th grade -Brinley Heikes; 10th grade -Alanah Spring; 11th grade - Emma Matthew; 12th grade - Annie Henderson; Staff - Timmi Lewis.



Rhonda Ramsdell, Director * 605-347-3601 *
Rhonda.ramsdell@k12.sd.us

Date: December 6, 2023

To: Mr. Wayne Wormstadt and School Board Members

Subject: School Board Report

New Menu Items: As we continue to develop new scratch recipes we love to get feedback from the students. Queso Chicken Chili set a new record for students purchasing seconds at the high school and that is all we needed to hear! It has earned a regular spot on the rotation. Another new item that was well received is the baked potato bar at SWMS; this will find a place on high school and both middle school menus.



Happy Holidays! All of us in the department wish everyone a very Merry Christmas and we will see you in the New Year!

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. Wormstadt
From: Ethan Dschaak
Re: Board Report
Date: 12.11.23

Veterans Day Activities:

High School student Zac Juelfs was our distinguished speaker for the 2023 Veterans Day Program on Nov. 10th. He did a wonderful job speaking about his experiences in the National Guard and what went into his decision of joining the National Guard. We also invited a number of “distinguished” guests (local veterans) and sang a number of patriotic American songs. Our Veterans and students loved it!

Christmas Program Preparation:

On Thursday, Nov. 30, Piedmont Valley Elementary will be having their annual Christmas / Holiday Music program. Assistant Principal Amanda Christensen and Music Teacher Anna Pickford have done a wonderful job of organizing and setting up this program. This event will be held at Stagebarn Middle School. The times for the program are as follows:

1st Grade Music Performance: 5:30 PM

2nd Grade Drama Performance: 6:30 PM

4th Grade Spelling Bee:

Piedmont Valley Elementary will be hosting a school spelling bee for 4th grade in conjunction with Scripps Spelling Bee. Students have been working hard and staff has conducted preliminary contests in preparation for the “final round” on Friday, Dec. 15. The kids are excited for this great event!

Students of the Month:

During the month of November students are selected for Student of the Month based on citizenship.

Second

Layla Williamson
Apollo Larkin
Harry Bruch
Hadley Rasmussen
Ruah Behnke.
Wesley Campnell
Hunter Roth.
Elizabeth Yates
Lily Lamont.
Caden Fugle.

Third

Kinsley Webb
Cooper Christensen
Drea Morton
Hudson Davis
Landyn Berger
Jordy Jacobsen.
Adalea Young.
Aiden Dolney.
Sergey Goodall
Stella Gaaskiolen

Fourth

Josselin Hunt
Kennadee Delaney
Asher Fernandez
Elayna Bargmann
Braedynn Dimond
Edmund Sylva
Eloise Harwood
Tristan Borries
Benny Waider
Zoey Schmidt
Eva Darrah
Joel Navarro



Rural Schools

Opal, Elm Springs, Hereford, Atall, Central Meade County School.

To: Mr. Wormstadt
From: Sarah Scherer
Re: December 2023 Board Report

Enrollment Numbers: At the current time

Atall: 7 , Opal: 14, Herford: 13, Elm Springs: 11, Central Meade County School: 51

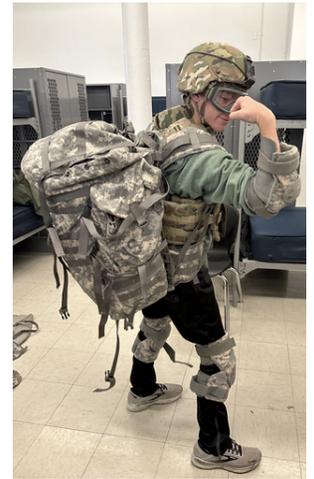
Total Students in Rural: 96

Student of the Month: Teachers will choose a student of the month throughout the year based on the Character Traits for that month. **November- Responsibility & Hard Work.** Being accountable for one's actions and choices without blaming others.

CMCS: Mace Simons (6th Grade) & Hereford: Mazie Smith (2nd Grade)

Other items...

Day in the Life of a Soldier: Students and staff from the rural schools joined South Dakota National Guard soldiers at Fort Meade on November 8th to learn about life as a soldier. Groups of students had the opportunity to see what life is like as a soldier of the U.S. Military. Activities such as obstacle courses, safety training, marching, eating meals ready to eat, land navigation, and more were completed.



College and Tech School Visit: The 7th and 8th grade students were able to tour both Black Hills State University in Spearfish and Western Dakota Tech in Rapid City. Students were able to gain knowledge about the diverse educational programs available to them. It was a great hand on learning experience for all!

Upcoming Events...

- Hereford Dec. 11th at 6pm @ Hereford Hall
- Atall Dec. 13th at 6pm @ Atall School
- CMCS Dec. 14th at 6pm @ Central Meade Community Center
- Opal Dec. 18th at 6pm @ Opal Hall
- Elm Springs Dec. 19th at 6pm @ Elm Springs Hall
- Christmas Break Dec. 21st - Jan. 2nd



STURGIS ELEMENTARY

1121 Ball Park Road
Sturgis, SD 57785
Phone: 605-347-2386
Fax: 605-347-3769



Chantal Ligtenberg - Principal
E-mail - Chantal.Ligtenberg@k12.sd.us
Katy Jutting- Assistant Principal
E-mail - Katy.Jutting@k12.sd.us

To: Mr. Wayne Wormstadt
From: Chantal Ligtenberg
Re: December 2023 Board Report

Fourth Grade Spelling Bee: All fourth-grade students took a spelling challenge. The finalists from the grade will participate in our annual spelling bee on December 6 at 8:45. Finalists are: Raylee Overweg, Lincoln Sigman, Tillee Smeenk, Zhaine Droppers, Autumn Kinney, Clark Siscoe, Sionna Werlinger, Brody Chamberlin, Cameron Zephier, Emma Holmes, Camden Fitzpatrick, Anastsia Magelky, Cason Perez, Mariah Stenbak, Sadie Red Owl, Jada Hanson, Carter Bestgen, Lincoln Reitemeyer, Maddox Eckhart, Oliver Bosch, Brennan Aldren, Ava Williams, and Alexis Stacy. The winner will proceed to the regional spelling bee.

Music Program: The third and fourth grade students will have their music program on December 14 at Grunwald Auditorium. Program times are 5:30 and 6:30.

Monthly House Meeting: Our December meeting is focusing on team building. Our essential focuses for our house meeting are:

Essential 10: If someone wins a game or does something well, congratulate that person.
Essential 11: If you win or do well at something, do not brag. If you lose, do not show anger.
The activity will be the human knot with emphasis on cooperation.

Lexia Challenge: As a collective whole, students have obtained passed 650 levels since the start of the school year. When the school reaches 2000, all students in the school will receive a special snack. This program has all students at their individual levels and focuses on decoding, phonics, and reading comprehension skills.

Scholars of the Month: *(Students selected based on "Character Count" traits the student is exhibiting)*

KINDERGARTEN:

Owen Jutting
Claire Aldren
Raiden Hicks
Rylee Buck
Weslyn Smith
Nolan Lyons

FIRST GRADE:

Sanne Zylstra
Ryann Browning
Olivia Williams
Brooklyn Hollearn
Jay (John) Back

SECOND GRADE

Jackson Pawlowski
Harley Wels
Kade Sanders
Emma Werlinger
Madeline Steffey
Arianna Blakeman

THIRD GRADE:

Lydia Wilen
Asher Walker
Emma Neely
Rye Gunderson
Wyatt Brown

FOURTH GRADE:

Izzabella Anderson
Cashton King
Jacob Ogah
Isabella Pawlowski
Ava Williams
Norah Voight



To: School Board Members
From: Chrissy Peterson
Re: December Board Report 2023

Merry Christmas!!

The KIND (Kids in a New Direction) Rooms are an established special education behavior room that serves district-wide elementary age students. The two classrooms are at Piedmont Valley and Sturgis Elementary.. It is a place for students that are not successful in the general education classroom with or without special education support. It provides students a self-contained classroom to learn appropriate behavior skills coupled with maintaining academic progress. The KIND Room has allowed many students to learn the needed appropriate behavioral skills to continue in public education versus being placed in a residential facility.

Our school nurses coordinate the Delta Dental Mobile Bus to come to Meade School District two times each year. The bus was at Sturgis Elementary November 13-17, and saw 29 students with a value of \$41,812 in dental work!! The school nurses receive money from the Sturgis Rally Charities each year. The cost to bring the dental bus to Meade School District each time is \$3000, so we got an awesome return on our investment. This takes a lot of extra work for our nursing program but it is obviously worth it! Thanks to our super fantastic school nurses, Heidi Komes, Natasha Geigle, Karrie Wendt, and Julie Dobler! We most appreciate what you do to help our students!

The special education teachers constantly teach their students about all the tools the Mac laptops have available. Some of the lessons are how to access and use the text-to-speech and speech-to-text program. These simple options have allowed the students with learning disabilities to read at grade level and complete assignments by speaking into the laptop to reduce the frustration of written expression disabilities. Students are digital and driven by technology! The devices help the students accommodate their disabilities by leveling the playing field of their general education peers. This is success!

I wish you a blessed and joyous holiday season!

To: Mr. Wormstadt
From: David Olson
Subject: December Board Report
Date: 12/6/2023

Semester Tests

8th graders at SMS will be taking semester tests prior to winter break this year. This is a great opportunity for students to get experience taking semester tests prior to high school and learning how to study for them.

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Whitewood Elementary

To Build Knowledge and Skills for Today and Tomorrow



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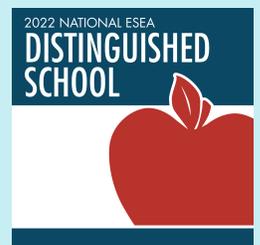
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Sturgis
Williams
Middle
School

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: Katy Jutting
Subject: December 2023 Board Report

Thanksgiving Basket Food Drive:

SWMS Student Council sponsored our annual Thanksgiving Basket Food Drive. Due to the generosity of our students, parents, and community members we were able to assemble 35 baskets to donate to members of the community as well as donate some extra items to our local food bank. Thank you to everyone who helped make this drive a success.

Mark Larscheid Wrestling Invitational:

The Mark Larscheid Middle School Wrestling Invitational was held at Sturgis Brown High School on Friday Nov. 17. We had 610 6th, 7th and 8th grade boy and girl wrestlers and 30 schools participate in the tournament. The tournament continues to grow with this year being the largest. Sturgis Williams Middle School wrestlers had a successful day at the tournament with 11 - 1st place, 8 - 2nd place, 7 - 3rd place and 5 - 4th place finishers. The tournament is a huge success due to the help of the AAU program, Parents and Sturgis Brown High School Wrestlers.

Choir Concert:

SWMS choir students started out December with a wonderful concert filled with holiday cheer. Under the direction of Hillary Hill, the show choir, 5th, 6th, and 7th/8th grade choirs took to the stage to perform holiday selections. The performance was a wonderful showcase of some of the amazing musical talent here at SWMS.



Honor Band:

On November 21st, Ruby Williams, Mallory Lyons, Isabel Wolkenhouer, Hayden Culver and Amoura Jensen attended Honor Band. They practiced their music with 70 other students from around the area and presented a wonderful concert that evening.

Student Recognitions:

5th grade: Kinley Petrocco & Greyson Fields 6th grade: Remington Heidrich & Camden Briscoe
7th grade: Lydia Osberg & Lucas Hagen 8th grade: Brylee Peterson & Gavin Buck