



South Dakota High School Activities Association

**Member of National Federation of State High School Associations
ANNUAL MEETING BULLETIN**

**Annual Meeting
SDHSAA Office
Pierre, South Dakota
Tuesday, April 11, 2023 – 11:00 a.m.**

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**Published by the Board of Directors
April 2023**

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
804 North Euclid Avenue, Suite 102, P.O. Box 1217
Pierre, South Dakota 57501
Telephone: (605) 224-9261 – Fax: (605) 224-9262

Board of Directors

Division I Representative – Michael Talley, Rapid City School District
Division II Representative – Terry Rotert, Huron High School
Division III Representative – Derek Barrios, Elk Point-Jefferson High School
Division IV Representative – Eric Denning, Mount Vernon High School
East River At-Large Representative – Tom Culver, Avon High School (Chairperson)
West River At-Large Representative – Kelly Messmer, Harding County High School
Native American At-Large Representative – Barry Mann, Wakpala High School
Large School Board of Education Representative – Mark Murphy, Aberdeen Public School District
(Vice Chairperson)
Small School Board of Education Representative – Marty Weismantel, Groton Area School District

Executive Staff

Dr. Daniel Swartos, Executive Director
Jo Auch, Assistant Executive Director
Randy Soma, Assistant Executive Director
Brooks Bowman, Assistant Executive Director
Ryan Mikkelsen, Finance Director
Aaron Magnuson, Technology Director

Administrative Staff

Cindy Bresee, Administrative Assistant
Barb Haberling, Administrative Assistant
Marsha Karst, Administrative Assistant

SDHSAA Membership List as of July 1, 2022

Aberdeen Central	Edmunds Central	Lemmon	Sioux Falls Christian
Aberdeen Christian	Elk Mountain	Lennox	Sioux Falls Jefferson
Aberdeen Roncalli	Elk Point-Jefferson	Leola	Sioux Falls Lincoln
Alcester-Hudson	Elkton-Lake Benton	Little Wound	Sioux Falls Lutheran
Andes Central	Estelline	Lower Brule	Sioux Falls Roosevelt
Arlington	Ethan	Lyman	Sioux Falls Washington
Armour	Eureka	Madison	Sioux Valley
Avon	Faith	Marion	Sisseton
Baltic	Faulkton Area	Marty	Spearfish
Belle Fourche	Flandreau	McCook Central	St. Francis Indian
Bennett County	Flandreau Indian	McCrossan	St. Thomas More
Beresford	Florence	McIntosh	Stanley County
Bison	Frederick Area	McLaughlin	Sturgis Brown
Black Hills Christian Academy	Freeman	Menno	Sully Buttes
Bon Homme	Freeman Academy	Milbank	Summit
Bowdle	Garretson	Miller	Sunshine Bible Academy
Brandon Valley	Gayville-Volin	Mitchell	Takini
Bridgewater-Emery	Gettysburg	Mitchell Christian	Tea Area
Britton-Hecla	Great Plains Lutheran	Mobridge-Pollock	Timber Lake
Brookings	Gregory	Montrose	Tiospa Zina
Burke	Groton Area	Mt. Vernon	Tiospaye Topa
Canistota	Hamlin	New Underwood	Todd County
Canton	Hanson	Newell	Tripp-Delmont
Castlewood	Harding County	Northwestern	Tri-Valley
Centerville	Harrisburg	Oelrichs	Vermillion
Chamberlain	Henry	O'Gorman	Viborg-Hurley
Chester Area	Herreid	Oldham-Ramona	Wagner
Cheyenne-Eagle Butte	Highmore-Harrold	Parker	Wakpala
Clark	Hill City	Parkston	Wall
Colman-Egan	Hitchcock-Tulare	Philip	Warner
Colome	Hot Springs	Pierre T.F. Riggs	Watertown
Corsica-Stickney	Hoven	Pine Ridge	Waubay
Crazy Horse	Howard	Plankinton	Waverly-South Shore
Crow Creek	Huron	Platte-Geddes	Webster Area
Custer	Ipswich	Rapid City Central	Wessington Springs
Dakota Christian	Irene-Wakonda	Rapid City Christian	Wessington Springs Cyber
Dakota Valley	Iroquois	Rapid City Stevens	West Central
Dell Rapids	James Valley Christian	Red Cloud	White Lake
Dell Rapids St. Mary	Jones County	Redfield	White River
DeSmet	Kadoka Area	Rosholt	Willow Lake
Deubrook Area	Kimball	Rutland	Wilmot
Deuel	Lake Preston	Sanborn Central	Winner
Doland	Langford Area	School for the Blind/VI	Wolsey-Wessington
Douglas	Lakota Tech	Scotland	Woonsocket
Dupree	Lead-Deadwood	Selby Area	Yankton
Edgemont			



**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
ANNUAL MEETING
SDHSAA OFFICE- PIERRE, SD (W/ZOOM OPTION)**

APRIL 12, 2023

11:00 a.m. CST

Pierre, South Dakota

Call the meeting to order followed by the Pledge of Allegiance.

ITEM #1 – Approve the agenda.

ITEM #2 – Determine that a quorum is present.

ITEM #3 – Designate a parliamentarian for the meeting.

ITEM #4 – Approval of the minutes of the April 12, 2022 Annual Meeting. **See Appendix A**

ITEM #5- Finance report from Mr. Brad Reinke, Reinke-Gray Wealth Management.

ITEM #6 – Accept nominations from the floor for the following Board Positions, beginning July 1, 2023:

- **Large School Board of Education Member-** To be filled by a Board of Education member. This position is currently held by Mark Murphy of Aberdeen Public Schools. The Large School Board of Education Member representative may be a Board of Education member from any SDHSAA member school with a 2021-22 ADM from 1517 to 625. The Large School Group schools include Rapid City Central with a 2021-22 ADM of 1517 to Huron with a 2021-22 ADM of 625. Any member school may nominate a person for this position and all member schools have the opportunity to vote. The person elected will serve a **five-year term** on the SDHSAA Board of Directors and is unable to run for re-election. Member schools in the Large School Group include: Rapid City Central, Sioux Falls Washington, Sioux Falls Lincoln, Sioux Falls Jefferson, Rapid City Stevens, Sioux Falls Roosevelt, Harrisburg, Brandon Valley, Aberdeen Central, Watertown, Brookings, Mitchell, Yankton, Sturgis Brown, Pierre TF Riggs, Douglas, and Huron. Rapid City and Watertown are ineligible due to already having representation on the Board.
- **Division III Representative-** To be filled by a **Principal**. This position is currently held by Dani Walking Eagle of St. Francis High School. The Division III representative may be a secondary Principal from any SDHSAA member school with a 2021-22 ADM from 443 to 125. The Division III schools include Tea Area with a 2021-22 ADM of 543 to Redfield with a 2021-22 ADM of 125. This position must be filled by a secondary Principal. **Any member school may nominate a person for this position and all member schools have the opportunity to vote.** The person elected will serve a **five-year term** on the SDHSAA Board of Directors and is unable to run for re-election in the Division III Representative slot. Member schools in the Division III Representative group include: Tea Area, Todd County, Lakota Tech, Belle Fourche, Dakota Valley, West Central, Vermillion, Sioux Falls Christian, Lennox, Madison, Cheyenne-Eagle Butte, Little Wound, Milbank, Sisseton, Canton, Custer, Dell Rapids, Chamberlain, Tri-Valley, Pine Ridge, Beresford, Hot Springs, Hamlin, Lead-Deadwood, Flandreau, Rapid City Christian, Elk Point-Jefferson, Modbridge-Pollock, Wagner, Sioux Valley, St. Francis, Winner, Red Cloud, St. Thomas More, McLaughlin, Groton, Baltic, Deuel, and Redfield. Groton is ineligible as they already have representation on the Board.

ELECTION OF BOARD OF DIRECTORS MEMBERS: “Members of the Board of Directors shall be elected to one five-year term. Nominations for membership on the Board of Directors shall be made orally at the Annual Meeting of the association. An election shall be determined by a majority votes cast. If no candidate receives a majority, a run-off election shall be held between the top two vote getters”. This complete section may be found on pages fifteen (15) and sixteen (16) of the Constitution and Bylaws.

ITEM #7 – Introduction of seven (3) proposed constitutional amendment as submitted by the SDHSAA Staff. **SEE APPENDIX B**

- A. Recognition of SDHSAA Board Members/Staff who will speak on behalf of the proposed constitutional amendment as submitted by the SDHSAA Board of Directors as published in the 2023 Annual Meeting Bulletin.
- B. Recognition of delegates who wish to speak for or against the proposed amendment.
- C. Accept amendments, in writing, to the proposed amendment so long as they do not negate the intent of the original amendment.

ITEM #8 – Explanation of voting procedure and time frame to be followed:

- A. The ballot pertaining to the Board of Directors positions will be mailed to the Superintendent of each member school within ten (10) days following the annual meeting, April 22, 2023.
- B. Deadline for return of all ballots is Wednesday, May 31, 2023.
- C. In order to be elected to the Board of Directors, a candidate must receive a majority of the votes cast in the election. If none of the candidates receive a majority, a runoff election will be held immediately following May 31, 2023 between the top two vote recipients.
- D. The ballots pertaining to the proposed constitutional amendment will be mailed to the superintendent of each member school within ten (10) days following the Annual Meeting, April 22, 2023.
- E. Deadline for return of all ballots is Wednesday, May 31, 2023.
- F. For a constitutional amendment to pass, it must receive a sixty percent favorable vote of the Association members who cast a ballot.

ITEM #9 – Recognition of all past members of the SDHSAA Board of Directors and retiring administrators present.

ITEM #10 – Member comments.

ITEM #11 – Any other business that the membership and/or Board of Directors might wish to consider.

ITEM #12 – Adjournment.

Respectfully Submitted,



Dr. Daniel Swartos
SDHSAA Executive Director



**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
ANNUAL MEETING OF THE SDHSAA MEMBERSHIP
SDHSAA OFFICE BUILDING**

APPENDIX A

April 12, 2022

11:00 a.m.

Pierre, South Dakota

The SDHSAA membership held its annual meeting on April 12, 2022 at the SDHSAA office in Pierre, with a Zoom option for membership attendance. The meeting was called to order by SDHSAA Executive Director Dr. Daniel Swartos at 11:01 a.m..

Representing the SDHSAA staff in the SDHSAA office were Dr. Dan Swartos, Mr. Randy Soma, Ms. Jo Auch, Mr. Ryan Mikkelsen, and Mr. Aaron Magnuson.

Item #1-Determine that a quorum is present

Dr. Swartos took a count of represented schools and determined that the threshold of ten (10) member schools was present, with the following 22 schools represented:

Elk Point- Jefferson	Aberdeen Central	Wakpala	Avon	Groton
Harding County	Mt. Vernon	Huron	SF Lincoln	Spearfish
RC Central	Lakota Tech	SF Public	Watertown	SF Roosevelt
Madison	Brookings	SF Washington	Sully Buttes	Irene-Wakonda
Hanson	RC Stevens			

Item #2-Approval of the Agenda

It was moved by Terry Rotert, Huron High School seconded by Marty Weismantel, Groton High School to approve the agenda as presented.

The motion carried 22-0.

Item #3-Designate a parliamentarian for the meeting

Motion by Kelly Messmer, Harding County High School, seconded by Tom Culver, Avon High School, to designate Mr. Randy Soma of the SDHSAA as parliamentarian.

The motion carried 22-0.

Item #4-Approval of the minutes of the April 20, 2021 Annual Meeting

It was moved by Eric Denning, Mt. Vernon High School, seconded by Derek Barrios, Elk Point/Jefferson High School, to approve the minutes of the April 20, 2021 minutes of the SDHSAA Annual Meeting as presented.

Motion Carried 22-0.

Item #5- Financial Report:

Mr. Brad Reinke of Reinke-Gray Wealth Management presented an overview of the SDHSAA financial position to the membership.

It was moved by Tom Culver, Avon High School, seconded by Barry Mann, Wakpala High School, to approve the financial report as presented.

Motion carried 22-0.

Item #6- Accept Nominations from the floor for Board of Directors positions, beginning July 1, 2022

Dr. Swartos announced that he was ready to receive nominations for the **Division II Representative-** to be filled by a Superintendent. This position is currently held by Terry Rotert of Huron High School. The Division II representative may be nominated from any SDHSAA member school with a 2021-22 enrollment count of 1042 (Brandon Valley) to 543 (O’Gorman). The position must be filled by a Superintendent. **Any member school may nominate a person for this position and all member schools have the opportunity to vote.** The person elected will serve a five-year term on the SDHSAA Board of Directors and is unable to run for re-election.

Dr. Swartos recognized Mr. Craig Boyens, Watertown High School, who placed the name of Dr. Jeff Danielsen, Watertown School District, in nomination.

Hearing no more nominations, Dr. Swartos declared nominations closed.

Item #7- Introduction of one (7) proposed constitutional amendment as submitted by SDHSAA staff

Executive Director Dr. Daniel Swartos spoke in favor of all seven proposed amendments as published in the 2020 Annual Meeting agenda and bulletin.

It was moved by Marty Weismantel, Groton High School , seconded by Derek Barrios, Elk Point-Jefferson High School, to send the proposed constitutional amendment to the membership for vote.

Motion carried 22-0.

Item #8- Explanation of voting procedures and time frame to be followed.

Dr. Swartos explained the following voting procedures:

- The ballot pertaining to the Board of Directors positions will be mailed to the Superintendent of each member school within ten days following the Annual meeting- April 22, 2022.
- Deadline for return of all ballots is May 31, 2022.
- The ballots pertaining to the proposed constitutional amendment will be mailed to the Superintendent of each member school within ten days following the Annual Meeting- April 22, 2022.
- Deadline for return of all ballots is May 31, 2022.
- For a constitutional amendment to pass, it must receive a sixty percent favorable vote of the Association members who cast a ballot.

Item #9- Recognition of all past members of the SDHSAA Board of Directors and retiring administrators

Dr. Swartos asked all past members of the SDHSAA Board of Directors and any retiring administrators to be recognized.

Item #10-Member Comments

Dr. Swartos asked if there were any comments from member schools in the crowd. No comments were given.

Item #11- Any other business that the membership and/or Board of Directors might wish to consider

Dr. Swartos asked if there was any other business. No other business was raised.

Item #12- Adjournment

It was moved by Tom Culver, Avon High School, seconded by Mark Murphy, Aberdeen Central High School, to adjourn.

Dr. Swartos declared the Annual Meeting adjourned at 11:43 A.M.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Daniel Swartos".

Dr. Daniel Swartos
SDHSAA Executive Director

APPENDIX B- Staff Proposed Constitution and By-Laws Revisions 2022-23

1. Amend Article IX, Section 1 of the SDHSAA Constitution as such:

SECTION 1. RECRUITMENT PROHIBITED: No school may become or continue to be a member school if it gives or awards scholarships, free tuition, free bus transportation, free school lunch, or any other inducements, directly or indirectly, to persuade a student to attend its school. In this context, “other inducements” are defined as any special arrangement by either school personnel or non-school individuals to provide a student or student’s family a benefit or benefits not offered to other students and/or not expressly authorized by SDHSAA rules and regulations. This could include, but is not limited to, jobs or housing for parents, residential relocation offers, promotional efforts in excess of efforts for all other students, promises of playing time, financial aid to parents or students, or any other benefit not authorized by SDHSAA guidelines.

Nor shall any other undue influence be exerted by either school personnel or non-school individuals whereby an attempt is made to persuade or inspire a prospective student to attend a particular school for athletic purposes. Examples of “other undue influence” include but are not limited to calling, texting, or e-mailing student athletes or sending letters, cards, or questionnaires to student athletes in an effort to persuade that student to attend or transfer to a school, inviting prospective student athletes to summer camps or open gyms, or contact of any kind of a nature that is designed to persuade the student to attend or transfer to a specific school because of athletics. Confirmation of any such undue influence shall cause the student to be rendered ineligible pursuant to the provisions set forth in Article VII, Section 3, Subsection (g) of the Constitution. Schools and coaches are subject to penalties per Article IX, Section 2 of the SDHSAA Constitution, including but not limited to suspension of the school and/or program from regular season and post-season activities, suspension of the coach from all coaching duties, or the banning of parents/alumni/supporters from attendance at sanctioned activities.

Rationale: The current language lacks definition or examples of the terms “other inducements” and “other undue influence”. The language offers definitions and examples of both terms to add clarity. In addition, current language only spells out penalties to the student. The added language clarifies that Article IX, Section 2 allows the Board of Directors to take action against the school, school personnel, and non-school personnel with confirmation of recruitment.

2. Amend Chapter II, Part I, Section 6 of the SDHSAA By-Laws as such:

SECTION 6. AMATEUR STANDING. A student shall be a true amateur in all recognized sports of this Association in order to compete in any sport so recognized. A student is governed by the amateur eligibility rules of that sport.

A student may be declared ineligible if he/she:

- A. Accepts cash, merchandise, compensation, or illegal awards when competing in a sport ~~sponsored~~ **sanctioned** by the Association beyond the monetary limits set in the SDHSAA Athletic Handbook.
- B. Enters into an agreement or contract to compete in professional sports.
- C. Received ~~s~~ remuneration for coaching any SDHSAA ~~approved~~ **sanctioned** sport during the season of the sport in his/her school.
- D. Received remuneration for the use of name, picture, and/or personal appearance as an athlete in the promotion of a commercial or profit-making event.

Name, Image, and Likeness: A student may receive remuneration for the use of their name, picture, likeness, and/or personal appearance provided that:

1. The activities do not interfere with the student's academic obligations.
2. The remuneration is not tied to athletic performance (pay for play).
3. The remuneration is not used as an inducement to attend a particular school or transfer to a particular school.
4. The remuneration is not provided by the school or agents associated with the school (i.e.- Booster Clubs, Foundations).
5. SDHSAA or member school marks or logos may not be used in the activity, nor shall the SDHSAA or member school name/mascot be referenced in the activity.
6. Member school uniform may not be used (worn, displayed, or otherwise) in the activity.
7. Clothing or equipment with the member school or SDHSAA logo may not be used in the activity.
8. Member school facilities may not be used in the activity.
9. SDHSAA or member school awards/trophies may not be displayed or referenced in the activity.
10. The student shall not promote or endorse activities associated with alcohol, tobacco, vaping, controlled substances, gambling, banned athletic substances, or other illegal substances/activities.
11. Member schools may not arrange, develop, or promote the relationship between the student and the involved entity.

Further considerations:

- International students are advised to consult US Visa and immigration laws, as well as laws in their home country, prior to engaging in any agreement.
- It is recommended that students and families seek legal counsel and tax advice on any remuneration received.
- It is the responsibility of the student and student's family to contact the NCAA, NAIA, NJCAA, or any other applicable post-secondary institution they may be considering to review the rules and ensure they are not jeopardizing post-secondary eligibility.

- Students may use professional NIL services for advice, representation, and marketing. However, that professional service may not be an employee or private contractor of the member school or school affiliated organization (i.e.- Booster Clubs, Foundations).

Amateur eligibility status is not affected under the following:

- A. If a student receives a stipend/fee for officiating a sport ~~recognized~~ sanctioned by the SDHSAA.
- B. If his/her name or picture, or a team picture appears on a commercial profit-making venture so long as the athlete receives no remuneration of any kind.
- C. If a student accepts an athletic scholarship to any institution of higher learning.

Should a student lose his/her amateur standing, he/she may be reinstated by the Board of Directors after the lapse of one year.

Rationale: Current SDHSAA rules declare that a student cannot profit from their name, picture, and/or personal appearance “as an athlete”. This attempts to clarify the phrase “as an athlete” and set clear delineations for what is and is not allowed. This is a mix of policies from states surrounding South Dakota. In addition, we have replaced the terms “sponsored”, “approved”, and “recognized” elsewhere in the policy with the term “sanctioned” for consistency.

3. Amend Chapter II, Part I, Section 9 of the SDHSAA By-Laws as such:

SECTION 9. STUDENT/COACH EJECTION FROM A CONTEST. Any student or coach ejected from an interscholastic contest by game officials will be ineligible for the next regularly scheduled contest at that level of competition and all other contests in the interim at any level of competition.

In the sport of football only, any player ejected/disqualified for specifically violating the provisions of “Illegal Personal Contact” as outlined in NFHS Rule 9-4-3, subsections (a) through (i) and (k) through (o):

- a) Shall be disqualified only for the remainder of the current game if the foul occurs in the first half of a game; or
- b) Shall be disqualified from the remainder of the current game, as well as the first half of the next varsity contest, if the foul occurs in the second half of a game. **Adopted 6-6-19.**

A second ejection that occurs during the same sports season shall cause that coach or athlete to be ineligible for the next four regularly scheduled contests at that level of competition and all other contests in the interim at any level of competition.

A third ejection that occurs during that same sport season shall cause that coach or athlete to be ineligible for all contests for the remainder of that specific sport season at all levels of competition. **Adopted 5-27-14.**

If penalties are imposed at the end of a sports season and no contests remain, the penalty is carried over to the next school year to be served in that particular sport. If the ejected individual is in his or her senior year, the penalty shall instead carry over to their next ~~season of competition~~ **scheduled varsity contest in any sport where the student has previously established team membership (the student may not join a sport at the end of a season in order to serve the suspension before the next season begins, they must have previously established team membership for the game suspension to count).**

Rationale: There is ambiguity in the phrase “next season of competition” in the case of senior athletes who are in two sports during the same season and who receive an ejection in the final contest of one of those sports, with contests remaining in the other sport (example- student is involved in both volleyball and soccer and is ejected during their final soccer match while volleyball contests remain). The game suspension should be served during the next scheduled varsity contest, be it the next sport season or in a different sport in the same sports season. We also stipulate that a student cannot join a different sport in the same season for the purpose of serving the suspension prior the next sport season starting. The student must have already established team membership in that sport at the time of the ejection for the game suspension served to be considered valid.



**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
ANNUAL MEETING OF THE SDHSAA MEMBERSHIP
SDHSAA OFFICE BUILDING**

April 12, 2022

11:00 a.m.

Pierre, South Dakota

The SDHSAA membership held its annual meeting on April 12, 2022 at the SDHSAA office in Pierre, with a Zoom option for membership attendance. The meeting was called to order by SDHSAA Executive Director Dr. Daniel Swartos at 11:01 a.m..

Representing the SDHSAA staff in the SDHSAA office were Dr. Dan Swartos, Mr. Randy Soma, Ms. Jo Auch, Mr. Ryan Mikkelsen, and Mr. Aaron Magnuson.

Item #1-Determine that a quorum is present

Dr. Swartos took a count of represented schools and determined that the threshold of ten (10) member schools was present, with the following 22 schools represented:

Elk Point- Jefferson	Aberdeen Central	Wakpala	Avon	Groton
Harding County	Mt. Vernon	Huron	SF Lincoln	Spearfish
RC Central	Lakota Tech	SF IPC	Watertown	SF Roosevelt
Madison	Brookings	SF Washington	Sully Buttes	Irene-Wakonda
Hanson	RC Stevens			

Item #2-Approval of the Agenda

It was moved by Terry Rotert, Huron High School seconded by Marty Weismantel, Groton High School to approve the agenda as presented.

The motion carried 22-0.

Item #3-Designate a parliamentarian for the meeting

Motion by Kelly Messmer, Harding County High School, seconded by Tom Culver, Avon High School, to designate Mr. Randy Soma of the SDHSAA as parliamentarian.

The motion carried 22-0.

Item #4-Approval of the minutes of the April 20, 2021 Annual Meeting

It was moved by Eric Denning, Mt. Vernon High School, seconded by Derek Barrios, Elk Point-Jefferson High School, to approve the minutes of the April 20, 2021 minutes of the SDHSAA Annual Meeting as presented.

Motion Carried 22-0.

Item #5- Financial Report:

Mr. Brad Reinke of Reinke-Gray Wealth Management presented an overview of the SDHSAA financial position to the membership.

It was moved by Tom Culver, Avon High School, seconded by Barry Mann, Wakpala High School, to approve the financial report as presented.

Motion carried 22-0.

Item #6- Accept Nominations from the floor for Board of Directors positions, beginning July 1, 2022

Dr. Swartos announced that he was ready to receive nominations for the **Division II Representative-** to be filled by a Superintendent. This position is currently held by Terry Rotert of Huron High School. The Division II representative may be nominated from any SDHSAA member school with a 2021-22 enrollment count of 1042 (Brandon Valley) to 543 (O’Gorman). The position must be filled by a Superintendent. **Any member school may nominate a person for this position and all member schools have the opportunity to vote.** The person elected will serve a five-year term on the SDHSAA Board of Directors and is unable to run for re-election.

Dr. Swartos recognized Mr. Craig Boyens, Watertown High School, who placed the name of Dr. Jeff Danielsen, Watertown School District, in nomination.

Hearing no more nominations, Dr. Swartos declared nominations closed.

Item #7- Introduction of one (7) proposed constitutional amendment as submitted by SDHSAA staff

Executive Director Dr. Daniel Swartos spoke in favor of all seven proposed amendments as published in the 2021 Annual Meeting agenda and bulletin.

It was moved by Marty Weismantel, Groton High School , seconded by Derek Barrios, Elk Point-Jefferson High School, to send the proposed constitutional amendment to the membership for vote.

Motion carried 22-0.

Item #8- Explanation of voting procedures and time frame to be followed.

Dr. Swartos explained the following voting procedures:

- The ballot pertaining to the Board of Directors positions will be e-mailed to the Superintendent of each member school within ten days following the Annual meeting- April 22, 2022.
- Deadline for return of all ballots is May 31, 2022.
- The ballots pertaining to the proposed constitutional amendment will be e-mailed to the Superintendent of each member school within ten days following the Annual Meeting- April 22, 2022.
- Deadline for return of all ballots is May 31, 2022.
- For a constitutional amendment to pass, it must receive a sixty percent favorable vote of the Association members who cast a ballot.

Item #9- Recognition of all past members of the SDHSAA Board of Directors and retiring administrators

Dr. Swartos asked all past members of the SDHSAA Board of Directors and any retiring administrators to be recognized.

Item #10-Member Comments

Dr. Swartos asked if there were any comments from member schools in the crowd. No comments were given.

Item #11- Any other business that the membership and/or Board of Directors might wish to consider

Dr. Swartos asked if there was any other business. No other business was raised.

Item #12- Adjournment

It was moved by Tom Culver, Avon High School, seconded by Mark Murphy, Aberdeen Central High School, to adjourn.

Dr. Swartos declared the Annual Meeting adjourned at 11:43 A.M.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Daniel Swartos".

Dr. Daniel Swartos
SDHSAA Executive Director



**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
2022 OFFICIAL ELECTION BALLOT
DIVISION II REPRESENTATIVE- SUPERINTENDENT
TERM: JULY 1, 2022 TO JUNE 30, 2027**

Division II Representative- To be filled by a SDHSAA member school Superintendent.

This position is currently held by Terry Rotert of Huron high School. The Division II representative may be a Superintendent from any SDHSDAA member school with a 2021-22 ADM from 1042 to 543. The Division II schools include Brandon Valley with a 2021-22 ADM of 1042 to O’Gorman with a 2021-22 ADM of 543. This position must be filled by a Superintendent. **Any member school may nominate a person for this position and all member schools have the opportunity to vote.** The person elected will serve a five-year term on the SDHSAA Board of Directors and is unable to run for re-election in the Division III Representative slot. Member schools in the Division III Representative group include: Brandon Valley, Aberdeen Central, Watertown, Brookings, Mitchell, Yankton, Sturgis Brown, Pierre TF Riggs, Douglas, Huron, Spearfish, and O’Gorman. Aberdeen Central is ineligible due to already having a member on the Board of Directors.

You may vote for one candidate.

The deadline for the return of this ballot is **May 31, 2022.**

☐ **Dr. Jeff Danielsen, Watertown**

Name of Member School

Date

Signature (Superintendent or Principal)

Signature (School Board President)

Unless there are TWO signatures, this ballot will be unacceptable and declared void.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2022 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2022**. In order to pass, a proposal must receive a 60% favorable vote. Please refer to the accompanying document for the text of the amendment and the rationale that was given at the Annual Meeting of the Board of Directors.

AMENDMENT NO. 1

☐ Yes

☐ No

Name of Member School

Date

Signature (Superintendent or Principal)

Signature (School Board President)

Unless there are TWO signatures, this ballot will be unacceptable and declared void.

BALLOTS DUE: May 31, 2022

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION PROPOSED
AMENDMENTS TO CONSTITUTION AND BYLAWS**

AMENDMENT NO. 1

Amend Article III, Section 1 of the SDHSAA Constitution as such:

SECTION 1. APPLICATION FOR MEMBERSHIP. Any high school approved and accredited by the secretary of the department of education and cultural affairs, except such schools as have been expelled and have not been reinstated under Art. VIII of this Constitution, may become a member of this Association by (1) submitting a statement signed by a proper school official to show that the governing board has taken action to approve the application for membership and, also, to approve this Constitution and these Bylaws; (2) designating its official representative; ~~and~~ (3) having the ~~principal (or superintendent)~~ Superintendent (or Chief Executive Officer) and Board of Education of the high school subscribe in writing to this Constitution and Bylaws; ~~(4) paying the three dollar (\$3.00) initial membership fee, and the dues for the current year.~~ The Association's year shall begin on July 1 and end on June 30.

Rationale: This changes the language to reflect actual practice. We do not require any initial membership fee, and the annual resolution authorizing membership in the SDHSAA is signed by the School District Superintendent and Board of Education.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2022 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2022**. In order to pass, a proposal must receive a 60% favorable vote. Please refer to the accompanying document for the text of the amendment and the rationale that was given at the Annual Meeting of the Board of Directors.

AMENDMENT NO. 2

☐ Yes

☐ No

Name of Member School

Date

Signature (Superintendent or Principal)

Signature (School Board President)

Unless there are TWO signatures, this ballot will be unacceptable and declared void.

BALLOTS DUE: May 31, 2022

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION PROPOSED
AMENDMENTS TO CONSTITUTION AND BYLAWS**

AMENDMENT NO. 2

Amend Article III, Section 3 of the SDHSAA Constitution as such:

SECTION 3. DUES. Each member school shall pay dues for each student enrolled in grades 9, 10, 11 and 12. The amount of dues per student and the minimum and maximum dues per school will be recommended by the Board of Directors. Each member school will have an opportunity to vote on the Board of Director's recommendation with the majority prevailing. Entry fees for all events shall be determined by the Board of Directors. (By Board Action in the 2020-21 school year, the SDHSAA has suspended membership dues and fees, beginning in FY2022.)

Rationale: Reflects board action, as recommended by SDHSAA staff, beginning in FY2022. If reinstatement of membership dues is financially necessary in the future, the membership and Board of Directors will have an opportunity by policy to decide on the structure of those dues.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2022 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2022**. In order to pass, a proposal must receive a 60% favorable vote. Please refer to the accompanying document for the text of the amendment and the rationale that was given at the Annual Meeting of the Board of Directors.

AMENDMENT NO. 3

☐ Yes

☐ No

Name of Member School

Date

Signature (Superintendent or Principal)

Signature (School Board President)

Unless there are TWO signatures, this ballot will be unacceptable and declared void.

BALLOTS DUE: May 31, 2022

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION PROPOSED
AMENDMENTS TO CONSTITUTION AND BYLAWS**

AMENDMENT NO. 3

Amend Article VII, Section 3, Subsection J of the SDHSAA Constitution as such:

J. The Board of Directors, or the Executive Director, as hereinafter provided in Section 10, shall have authority to waive the enforcement of the transfer rule when it appears that an individual student would be unjustly penalized because of (1) death of a parent; (2) divorce; (3) court adjudicated separation of the parents; (4) change in economic status of the parents beyond the control of the student's family which forces the transfer. A waiver under this sub-section shall only be granted when the economic change is a foreclosure, bankruptcy, or parents loss of job which would require documentation by the parents; (5) assignment, by any governmental agency of a student to a particular school or school district; (6) assignment, by any governmental agency, of a student to a facility such as McCrossan Boys Ranch; ~~(7) No Child Left Behind—NCLB;~~ and ~~(87)~~ any other circumstance of a similar serious nature.

Rationale: NCLB no longer exists, and there are no feasible reasons by which a student would need a waiver of the transfer rule due to ESSA. This was used in the past when students had completed the entirety of available course offerings within a school. With distance learning and dual credit possibilities due to technological advancements, this reason for hardship is no longer needed.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2022 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2022**. In order to pass, a proposal must receive a 60% favorable vote. Please refer to the accompanying document for the text of the amendment and the rationale that was given at the Annual Meeting of the Board of Directors.

AMENDMENT NO. 4

☐ Yes

☐ No

Name of Member School

Date

Signature (Superintendent or Principal)

Signature (School Board President)

Unless there are TWO signatures, this ballot will be unacceptable and declared void.

BALLOTS DUE: May 31, 2022

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION PROPOSED AMENDMENTS TO CONSTITUTION AND BYLAWS

AMENDMENT NO. 4

Amend Article VII, Section 10 of the SDHSAA Constitution as Such:

SECTION 10. CONTROL OF ELIGIBILITY OF STUDENTS. Since it is important that eligibility cases be processed as rapidly as possible, the number of days indicated at each level should be considered as maximum, and every effort should be made to expedite the process. The time limits specified may, however, be extended by mutual agreement in writing. The term “days” when used in this policy will mean working days. (Monday-Friday except holidays)

The eligibility of students of member high schools to participate in South Dakota High School Activities Association events will rest with the Board of Directors of the Association under the powers of Section 3 above.

LEVEL ONE: EXECUTIVE DIRECTOR

Initial rulings on request for interpretations regarding eligibility based on the Association Constitution and Bylaws, including rulings on all hardship cases, will be made by the Executive Director. Once the request is received in the SDHSAA office, the Executive Director will render a decision in writing to the aggrieved party within fourteen (14) days.

LEVEL TWO: APPEALS COMMITTEE

The member school aggrieved by a decision of the Executive Director in eligibility cases may appeal such decision to an Appeals Committee of the SDHSAA within seven (7) days after receiving notification of the Executive Director’s decision. Such requests will:

- A. be made in writing
- B. be signed by the **Superintendent/CEO or Board of Education of the** member school requesting the appeal
- C. include a detailed explanation of the factual situation as per the particular question or questions involved and
- D. be directed through the office of the Executive Director of the SDHSAA.

The Appeals Committee will be appointed by the Executive Director and will consist of three (3) members **of the SDHSAA Board of Directors**, one of whom will be designated as the chairman of the committee. ~~All members of such an Appeals Committee will be superintendents, high school principals, athletic/activities directors, or board of education members of member schools but n~~No representative will be named from a school which is involved in the decision. The Executive Director of the SDHSAA will establish a date and conduct a hearing within seven (7) days and will advise all interested parties and committee members of the time, place and purpose of the hearing.

The hearing conducted by the Appeals Committee will be fair, impartial and in accord with due process of law. The Appeals Committee will have the authority to investigate the factual situation as per each request and require that additional, specific information be submitted. The aggrieved party and the Board of Directors will have the right to be represented by counsel; to examine and cross-examine witnesses; and to present evidence of all relevant nature in the matter before the Committee. The Appeals Committee will render a decision

within seven (7) days following the hearing. Any decision made by the Appeals Committee may be appealed to the Board of Directors. Such requests will:

- A. be made in writing
- B. be signed by **Board of Education or the Superintendent/CEO** of the member school requesting the appeal
- C. include a detailed explanation of the factual situation as per the particular question or questions involved and
- D. be directed through the office of the Executive Director of the SDHSAA.

LEVEL THREE: BOARD OF DIRECTORS

Appeals ~~from the three member of the decision of the~~ Appeals Committee shall be initiated by the member school and will be to the Board of Directors of the SDHSAA. **The three SDHSAA Board of Directors members involved in the Level Two appeal shall not participate in the Level Three appeal.** The request will be filed within seven (7) days after receiving notification of the decision of the Appeals Committee. The decision of the Board of Directors will be final. The Executive Director and/or the Board of Directors will have the authority to investigate the factual situation as per each request and require that additional specified information be submitted. The Board of Directors will hear appeals during their next regularly scheduled meeting, **unless it is agreed upon by the Board of Directors to hear the appeal in a special meeting due to timeliness of the request.**

Written notification of the decision of the Board of Directors will be rendered through the office of the Executive Director within seven (7) days following the Board of Directors hearing.

Nothing herein contained will prohibit the Executive Director or the Board of Directors from initiating investigations of cases of eligibility, including the right to require that information pertinent to such investigations be submitted. The Board of Directors can issue rulings resulting from such investigations in the same manner and with the same force and effect as decisions rendered pursuant to written requests.

All decisions of the Board of Directors rendered pursuant to this section shall be final.

Rationale: The Executive Director processes approximately 80-100 hardship requests per year, and a growing number are being appealed to levels two and three without knowledge of the school's Superintendent or Board of Education. In addition, the current level two process relies on a random sampling of three membership administrators to fully understand the SDHSAA constitution and by-laws and puts those administrators in a difficult position. Involving members of the Board of Directors in the Level Two process allows for participation from individuals with a deeper understanding of SDHSAA processes and involves individuals who have been voted in as a Board Member by the SDHSAA membership to represent their interests.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2022 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2022**. In order to pass, a proposal must receive a 60% favorable vote. Please refer to the accompanying document for the text of the amendment and the rationale that was given at the Annual Meeting of the Board of Directors.

AMENDMENT NO. 5

☐ Yes

☐ No

Name of Member School

Date

Signature (Superintendent or Principal)

Signature (School Board President)

Unless there are TWO signatures, this ballot will be unacceptable and declared void.

BALLOTS DUE: May 31, 2022

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION PROPOSED
AMENDMENTS TO CONSTITUTION AND BYLAWS**

AMENDMENT NO. 5

Add Sub-Subsection 6 to Chapter I, Part IV, Section 1, Subsection D of the SDHSAA By-Laws as such:

6. Alternative Instruction Students: Students receiving alternative instruction satisfy the SDHSAA Scholastic/Academic Eligibility Rule (By-Laws Chapter 1, Part IV, Section 1, Subsection D) through compliance with SDCL 13-27-3 and submission of transcripts per SDCL 13-36-7.

Rationale: This brings us into compliance with changes to SDCL 13-36-7 from the 2021 Legislative Session.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2022 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2022**. In order to pass, a proposal must receive a 60% favorable vote. Please refer to the accompanying document for the text of the amendment and the rationale that was given at the Annual Meeting of the Board of Directors.

AMENDMENT NO. 6

☐ Yes

☐ No

Name of Member School

Date

Signature (Superintendent or Principal)

Signature (School Board President)

Unless there are TWO signatures, this ballot will be unacceptable and declared void.

BALLOTS DUE: May 31, 2022

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION PROPOSED
AMENDMENTS TO CONSTITUTION AND BYLAWS**

AMENDMENT NO. 6

Amend Chapter I, Part IV, Section 3 of the SDHSAA By-Laws as such:

SECTION 3. SEVENTH AND EIGHTH GRADE CONTESTANTS. Member schools may use seventh and eighth grade students on high school teams for high school contests provided they meet scholastic standards fully equivalent to those required for students in grades 9-12 by the Association. **7th and 8th grade students satisfy SDHSAA scholastic standards via compliance with SDCL 13-27-3 and submission of transcripts per SDCL 13-36-7.**

Rationale: This brings us into compliance with changes to SDCL 13-36-7 from the 2021 Legislative Session.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2022 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2022**. In order to pass, a proposal must receive a 60% favorable vote. Please refer to the accompanying document for the text of the amendment and the rationale that was given at the Annual Meeting of the Board of Directors.

AMENDMENT NO. 7

☐ Yes

☐ No

Name of Member School

Date

Signature (Superintendent or Principal)

Signature (School Board President)

Unless there are TWO signatures, this ballot will be unacceptable and declared void.

BALLOTS DUE: May 31, 2022

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION PROPOSED AMENDMENTS TO CONSTITUTION AND BYLAWS

AMENDMENT NO. 7

Submitted By: SDHSAA Native American Advisory Council and SDHSAA Staff

Proposal: Amend Article III, Section 2 of the SDHSAA Constitution as Such-

SECTION 2. BASIS FOR CLASSIFICATION BY ENROLLMENT. ~~When a Member~~ schools are classified according to enrollment for participation in the various athletic or fine arts activities sponsored by the Association; reflective of actual figures collected by the South Dakota Department of Education on the last Friday in September of each reclassification/alignment year ~~will be utilized to establish classifications.~~ **In addition to actual figures collected by the South Dakota Department of Education, a Free and Reduced Lunch Multiplier shall be utilized to adjust enrollment counts dependent upon the reported percentage of students in grades 9-12 at each school who qualify for Free and Reduced Lunch according to the South Dakota Department of Education per Federal guidelines. The free and reduced lunch percentage shall be multiplied by 30%, and the resulting percentage will be used to reduce the enrollment count of the school, with a maximum multiplier reduction of 30%. The resulting enrollment count with multiplier shall be used as the official enrollment number of the school when determining classifications. Special programs utilized by the Federal Government whereby a school is classified on an other than annual basis may be considered by the Board of Directors (i.e.-Community Food Programs, etc).** Reclassification and alignments for all sports and fine arts activities shall be done at the same time so that the two-year periods are concurrent for all activities.

Rationale: We have a number of schools on the line between classifications with large populations of students who qualify for Free and Reduced Lunch. In general, those schools and students have severe discrepancies in access to equipment and school/personal access to outside training opportunities as compared to similar sized schools with low populations of students who qualify for Free and Reduced Lunch. This multiplier is used in several other states, and free and reduced lunch percentage has been widely accepted as a major factor in athletic/activity success. This multiplier would allow those schools to remain in a classification level that most appropriately reflects their opportunities.

Formula (example using FRLP of 85% and enrollment of 400):

- Step 1- multiply 30 by FRLP. (ex- $30 \times 0.85 = 25.5$)
- Step 2- subtract resulting number from 100 and change to a percentage (ex- $100 - 25.5 = 74.5$, change to 74.5% or .745)
- Step 3- Multiply Enrollment number by the Step 2 percentage (ex- $400 \times .745 = 298$)

Examples:

- School 1: 9-11 Enrollment 400, FRLP 100%, multiplier of 30%, adjusted enrollment 280.
- School 2: 9-11 Enrollment 400, FRLP 50%, multiplier of 15%, adjusted enrollment 340
- School 3: 9-11 Enrollment 400, FRLP 70%, multiplier of 21%, adjusted enrollment 316
- School 4: 9-11 Enrollment 400, FRLP 30%, multiplier of 9%, adjusted enrollment 364.
- School 5: 9-11 Enrollment 400, FRLP 85%, multiplier of 25.5%, adj. enrollment 298.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
SPECIAL MEETING OF THE BOARD OF DIRECTORS
Meeting held via Teleconference

July 26, 2021

10:00 AM CT

Pierre, South Dakota

The Board of Directors held a special meeting on November 24, 2020, via teleconference with members present as follows:

Tom Culver	Mark Murphy
Derek Barrios	Michael Talley

Board Members Barry Mann and Marty Weismantel were excused.

Staff members present at the SDHSAA office included Dr. Dan Swartos and Randy Soma.

The meeting was called to order by Board Chairman Tom Culver at 10:08 A.M.

Item #1-Approval of Agenda

Motion by Derek Barrios, second by Michael Talley, to approve the agenda as presented.

Motion carried 4-0.

Item #2- Certify Board Election Results

Motion by Michel Talley, second by Mark Murphy to approve the election results as presented, approve the placement of Eric Denning of Mt. Vernon as Division IV representative immediately, and to hold a runoff election between Kelly Messmer of Harding County and Todd Palmer of Sturgis Brown for the West River At-Large Athletic Director.

Motion carried 4-0.

Board member Eric Denning joined the meeting at 10:11 AM.

Item #3- Consider Sports Cooperative between Harding County High School and Bison High School in the sport of Football effective the 2021-2022 school year.

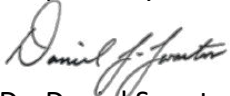
The Board heard from Tracy Collins of Bison High School and Kelly Messmer of Harding County High school regarding a proposed emergency sports cooperative.

Motion by Michael Talley, second by Derek Barrios, to approve the football cooperative between Harding County and Bison, effectgive the 2021-22 school year and place the cooperative in Region 9B based on their combined enrollment. *Motion carried 5-0.*

Item #5- Adjourn

Motion by Michael Talley, second by Mark Murphy to Adjourn.
Chairman Culver declared the meeting adjourned at 10:24 AM.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Daniel Swartos".

Dr. Daniel Swartos
SDHSAA Executive Director



**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
REGULAR MEETING OF THE BOARD OF DIRECTORS
SDHSAA OFFICE BUILDING**

August 12, 2021

8:30 AM CT

Pierre, South Dakota

The Board of Directors held a regular meeting on August 12, 2021, at the SDHSAA Office Building in Pierre, South Dakota with members present as follows:

Tom Culver	Mark Murphy	Barry Mann
Eric Denning	Derek Barrios	Marty Weismantel

Board Member Michael Talley participated via Zoom.

Staff members present included Dr. Dan Swartos, Jo Auch, Randy Soma, Brooks Bowman, and Ryan Mikkelsen.

The meeting was called to order by Chairman Tom Culver at 8:34 A.M., followed by the pledge of allegiance.

Item #1-Approval of Agenda

Motion by Marty Weismantel second by Mark Murphy, to approve the agenda as presented.

Motion carried 7-0.

Item #2- Appoint SDHSAA Division II Board Representative

Motion by Mike Talley, second by Derek Barrios to appoint Stephanie Ornelas as Division II Board Representative. *Motion failed 2-5*, with Talley and Barrios voting Aye and Denning, Weismantel, Mann, Murphy, and Culver voting Nay.

Motion by Mark Murphy, second by Eric Denning, to appoint Terry Rotert as Division II Board Representative. *Motion passed 6-1*, with Denning, Weismantel, Mann, Murphy, Barrios and Culver voting Aye and Talley voting Nay.

Terry Rotert was appointed and took his seat immediately, participating via Zoom beginning at 8:41 AM.

Item #3- Public Forum

Chairman Culver reviewed the SDHSAA Public Forum protocol. No individuals participated in the public forum.

Item #4- Approval of the minutes from the Regular Meeting held June 10, 2021 and Special Meeting held July 26, 2021.

Motion by Mark Murphy, second by Derek Barrios, to approve the minutes as presented.

Motion carried 8-0.

Item #5- Approval of Finance Reports

SDHSAA Executive Director Dr. Dan Swartos and SDHSAA Finance Director Ryan Mikkelsen reported on the income statements and balance sheets for June and July of 2021 and the cash flow report. Brad Reinke presented the report from Reinke Gray.

Motion by Eric Denning, second by Marty Weismantel, to approve the Finance Reports as presented.
Motion Carried 8-0.

Item #6- Consent Agenda

The consent agenda contained the following items:

- A. Vouchers for June of 2021 in the amount of \$270,658.314 and July of 2021 in the amount of \$394,938.95.
- B. Approval of Athletic and Fine Arts Advisory Committee/Council Appointments
- C. Request from Lakota Tech High School to add Competitive Cheer and Competitive Dance
- D. Request from Elkton High School to add Competitive Cheer
- E. Request from Beresford High School to add Competitive Dance
- F. Request from Brookings High School to petition up to Class AA in tennis
- G. Penalty to Dakota Valley Competitive Cheer program for violation of summer moratorium
- H. Declaration of surplus items for disposal.

Motion by Derek Barrios, second by Mark Murphy, to approve the consent agenda as presented.
Motion carried 8-0.

Item #7- Reports

The board heard reports on the following:

- Golf, Soccer, Cross Country, and Football from Randy Soma
- Tennis, Cheer and Dance, and Volleyball from Jo Auch
- Journalism and All-State Chorus and Orchestra from Brooks Bowman
- Media Advisory from Dan Swartos
- State Tournament Directors Meeting from SDHSAA Executive Staff
- New AD Meeting from SDHSAA Executive Staff
- Softball Steering Committee from Jo Auch
 - 25 schools indicated they would sanction softball, 34 others indicated “maybe”
 - Of the schools who indicated “yes”, 16 indicated preference for a spring season, 2 indicated summer, and 7 indicated fall. Of the schools who indicated “maybe”, 26 indicated a preference for spring, 4 indicate summer, and 4 indicated fall.
 - Combined yes and maybe votes indicate 42 schools prefer spring, 11 fall, 6 summer.
 - Board indicated moving forward with steering committee planning for softball as a spring sport was appropriate.
 - Full steering committee report to board in November, with an intent to participate to schools due in January.
- E-Sports Steering Committee from Dan Swartos
- There was no report from the SDHSAA Foundation or the SDSSA.

Item #8- Consider Changes to Officials Fees for 2021-22

Motion by Marty Weismantel, second by Derek Barrios, to approve the following officials fees changes for 2021-22:

- Change Basketball and Volleyball SoDak 16 officials fees from \$85 to \$90
- Change number of Gymnastics Judges from 17 to 13 and change pay from \$350 to \$450

Motion Carried 8-0.

Item #9- Conduct Second Reading on proposed changes to the SDHSAA Fine Arts Handbook

Motion by Barry Mann, Second by Derek Barrios, to approve a second reading of proposed changes to the SDHSAA Fine Arts Handbook.

Motion carried 8 -0.

Chairman Culver declared the Board at recess at 10:05 AM and out of recess at 10:15 AM

Item #10- Consider changes to host management fees for 2021-22

Motion by Eric Denning, second by Marty Weismantel, to approve changes to the 2021-22 host management fees as presented.

Motion carried 8-0.

Item #11- Approve Corporate Sponsorships for 2021-22.

Motion by Derek Barrios, second by Mark Murphy to approve corporate sponsorships as presented.

Corporate sponsor list can be found in Appendix A of the minutes.

Motion carried 8-0.

Item #12- Approve prices for state tournament programs

Motion by Marty Weismantel second by Derek Barrios, to approve continuing the language of “up to \$5” for state tournament programs.

Motion carried 8-0.

Item #13- Approve Ticket Prices for state and sub-state events

Motion by Eric Denning, second by Marty Weismantel, to approve the following ticket price changes for 2021-22:

- Volleyball adult season pass from \$45 to \$50 (session passes remain \$15)
- All Basketball adult season passes from \$45 to \$50 (session passes remain \$15)
- Adult wrestling session passes from \$14 to \$15
- Student wrestling season passes from \$28 to \$30 and session from \$8 to \$10

Motion carried 8-0.

Item #14- Conduct 2nd Reading on FY22 SDHSAA Budget

Dr. Swartos and Mr. Mikkelsen presented the FY22 Budget for a 2nd reading.

Motion by Marty Weismantel, second by Barry Mann, to approve the 2nd reading of the FY22 SDHSAA Budget. **FY22 Budget can be found in Appendix B of the minutes.**

Motion carried 8-0.

Item #15- Approve FY20 Financial Audit

Motion by Tom Culver, second by Marty Weismantel, to acknowledge receipt of the FY20 Financial Audit. **FY20 Financial Audit can be found in Appendix C of the minutes.**

Motion carries 8-0.

Item #16- Appoint members to the 21-22 Site Selection Committee

Chairman Culver appointed the following people to the Site Selection Committee:

- Tom Culver, Avon/SDHSAA Board (Chair)
- Marty Weismantel, Groton/SDHSAA Board
- Casey Meile- Sioux Falls Public Schools
- Jared Vasquez- Rapid City Public Schools
- Dawn Seiler, Aberdeen Central
- Craig Boyens, Watertown
- Bill Frecking, Brandon Valley
- Barry Mann, Wakpala

Item #17- Approve COVID-19 Protocol for the 21-22 School Year

Motion by Eric Denning, second by Mark Murphy, to approve the 21-22 COVID Protocols as presented. **Protocols can be found on the SDHSAA Website**

Motion carried 8-0.

Item #18- Approve 21-22 Board and Staff Handbook

Motion by Marty Weismantel, second by Barry Mann, to approve the Board and Staff Handbook.

Motion carried 8-0.

Item #19- Review Strategic Planning and Goal Setting Meeting

Dr. Swartos reviewed the August 11th Strategic Planning and Goal Setting Meeting.

The following 21-22 goals were approved:

- Study and make recommendations on changes regarding a bid process for SDHSAA state events, set fees for Sub-State contests, and new revenue.
- Explore new SDHSAA Sports/Activities
- Examine the current SDHSAA ADM structure for classification, to include modifiers such as Free/Reduced Lunch Count and success factor.

- Develop officials/adjudicator recruiting partnerships with high schools, post-secondary institutions, and professional associations across South Dakota.
- Examine and make recommendations for changes to the SDHSAA Hardship Appeals process.

Item #20- Board Sharing

Mike Talley noted he was proud of the member schools for their work over the past year, he has concerns for the upcoming year and hopes it goes well.

Terry Rotert noted that he was thankful to be appointed to the Board of Directors.

Barry Mann welcomed new members of the Board and looks forward to working with them.

Derek Barrios noted that he was looking forward to a normal year and serving on the Board.

Mark Murphy welcomed new Board members and thanked the AD's who put on the state track meet last Spring.

Marty Weismantel welcomed the new Board members and is looking forward to a normal year.

Eric Denning noted that he was looking forward to serving on the Board.

Tom Culver welcomed new Board members.

Item #21- Executive Session pursuant to SDCL 1-25.2.2

Motion by Eric Denning, second by Marty Weismantel to enter into executive session pursuant to SDCL 1-25-2.2.

Motion carried 8-0.

Chairman Culver declared the Board in executive session at 11:15 AM.

Chairman Culver declared the Board out of executive session at 2:29 PM

Item #22- Action from Executive Session Hardship Appeals

Motion by Mark Murphy, second by Marty Weismantel, to overturn the decision of the appeals committee in BOD Appeal 2021-1. *Motion carried 8-0.*

Motion by Barry Mann, second by Derek Barrios, to overturn the decision of the appeals committee in BOD Appeal 2021-2. *Motion carried 8-0.*

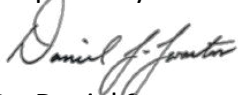
Motion by Marty Weismantel, second by Eric Denning, to overturn the decision of the appeals committee in BOD Appeal 2021-3. *Motion carried 8-0.*

Item #23- Adjourn

Motion by Eric Denning, second by Mark Murphy, to adjourn.

Chairman Culver declared the meeting adjourned at 2:45 P.M.

Respectfully submitted,



Dr. Daniel Swartos

SDHSAA Executive Director

Appendix A

SDHSAA Corporate Partners 2021-22 School Year

- Corporate Sponsors:
 - Sanford- \$125,000 (expires 2022-23)
 - Farmers Union Insurance- \$62,500 (expires 2022-23)
 - Dacotah Bank- \$50,000- (expires 2022-23)
 - South Dakota Army National Guard- \$50,000 (expires 2026-27)
 - Billion Automotive- In-Kind Vehicle Donation (expires 2021-22)
- Merchandise Partner- Fine Designs (expires 2024-25) \$75,000
- Ball Partner-
 - Tennis: Wilson (expires 2023-24) Product donation
 - Basketball, Volleyball, Soccer: Baden (expires 2023-24) \$50,000
 - Football: TBD
- Trophies- A&M Products (expires 2021-22)
- Medals- A&M Products (expires 2022-23)
- Sub-State Broadcast- \$35,000 NFHS Network (expires 2022-23)
- State Broadcast- SDPB (expires 2024-25)
 - \$93,500 in 21-22
 - \$104,000 in 22-23
 - \$106,000 in 23-24
 - \$108,000 in 24-25
- Additional Partner- SD Highway Safety- \$20,000 (expires 2021-22)

STAFF RECOMMENDATION: Approve.

SDHSAA
Revenue Budget
Blank 2021-2022

Appendix B

	2020-2021 Budgeted	2020-2021 YTD	2021-2022 Budgeted	2021-2022 Increase (Decrease)
Revenue Budget				
4100.00 State Event Revenue				
4101.00 Boys "B" Basketball- Aberdeen	115,000.00	76,300.00	\$ 100,000.00	-15,000.00
4102.00 Basketball "A" Boys- Rapid City	180,000.00	87,139.00	\$ 150,000.00	-30,000.00
4103.00 Basketball "AA" Boys- Sioux Falls	120,000.00	115,672.92	\$ 150,000.00	30,000.00
4104.00 Girls "B" Basketball- Watertown	61,000.00	59,688.00	\$ 65,000.00	4,000.00
4105.00 Basketball "A" Girls- Brookings	64,000.00	51,207.00	\$ 70,000.00	6,000.00
4106.00 Basketball "AA" Girls- Rapid City	55,000.00	20,234.66	\$ 55,000.00	0.00
4109.00 Football	225,000.00	151,620.00	\$ 200,000.00	-25,000.00
4110.00 Gymnastics- Mitchell	14,500.00	9,186.00	\$ 15,000.00	500.00
4111.00 Track and Field- Sioux Falls	100,000.00	154,000.00	\$ 150,000.00	50,000.00
4112.00 Volleyball "B"	38,000.00	32,162.00	\$ -	-38,000.00
4113.00 All-State Chorus & Orchestra- Rapid City	75,000.00	7,250.00	\$ 65,000.00	-10,000.00
4114.00 All-State Band- Brookings	8,500.00	7,640.00	\$ 8,500.00	0.00
4115.00 Volleyball "AA"	28,000.00	22,364.00	\$ -	-28,000.00
4116.00 Cheer & Dance- Brandon Valley	25,000.00	17,841.50	\$ 29,000.00	4,000.00
4117.00 Volleyball "A"	34,000.00	26,800.00	\$ -	-34,000.00
4118.00 Cross Country- Sioux Falls	21,500.00	20,781.00	\$ 28,000.00	6,500.00
4119.00 Soccer- Sioux Falls	15,000.00	10,288.00	\$ 20,000.00	5,000.00
4120.00 All-State Jazz Band/Show Choir- Brookings	2,000.00	2,335.00	\$ 5,000.00	3,000.00
4122.00 Combined "B" & "A" Wrestling- Sioux Falls	200,000.00	228,491.75	\$ 260,000.00	60,000.00
4123.00 Combined Volleyball	-	-	\$ 145,000.00	145,000.00
4125.00 Student Council	90,000.00	-	\$ 90,000.00	0.00
Total 4100.00 State Event Revenue \$	1,471,500.00	\$ 1,101,000.83	\$ 1,605,500.00	134,000.00
4200.00 Sponsorship Revenue				
4201.00 Televised State Championships	91,500.00	92,000.00	\$ 93,500.00	2,000.00
4202.00 Ball Bids	50,000.00	50,000.00	\$ 50,000.00	0.00
4203.00 Corporate Program	312,500.00	312,500.00	\$ 312,500.00	0.00
4204.00 Televised Sub-State Events	35,000.00	35,000.00	\$ 35,000.00	0.00
4205.00 E-Ticketing	-	-	\$ 0.00	0.00
4206.00 ALLIANCE HIGHWAY SAFETY	20,000.00	-	\$ 20,000.00	0.00
4207.00 Merchandise Partner	75,000.00	96,827.40	\$ 85,000.00	10,000.00
Total 4200.00 Sponsorship Revenue \$	584,000.00	\$ 586,327.40	\$ 596,000.00	12,000.00
4300.00 Sub-State Event Revenue				
4301.00 Girls Basketball Sub-State	95,000.00	73,871.33	\$ 75,000.00	-20,000.00
4302.00 Boys Basketball Sub-State	135,000.00	93,557.92	\$ 135,000.00	0.00
4303.00 Football Sub-State	80,000.00	53,073.30	\$ 70,000.00	-10,000.00
4304.00 Wrestling Sub-State	10,500.00	7,732.80	\$ 9,500.00	-1,000.00
4305.00 Volleyball Sub-State	70,000.00	45,840.00	\$ 70,000.00	0.00
Total 4300.00 Sub-State Event Revenue \$	390,500.00	\$ 274,075.35	\$ 359,500.00	-31,000.00
4400.00 Fee Revenue				
4401.00 Participation Fees	157,000.00	157,000.00	\$ -	-157,000.00
4402.00 Postage	22,250.00	22,250.00	\$ -	-22,250.00
4403.00 NF News/Student Press Pass	5,580.00	5,580.00	\$ -	-5,580.00
4404.00 Sub-State Broadcast Media Fee	1,000.00	1,000.00	\$ -	-1,000.00
Total 4400.00 Fee Revenue \$	185,830.00	\$ 185,830.00	\$ 0.00	-185,830.00
4500.00 General Revenue				
4501.00 Music Supplies	150.00	-	\$ 150.00	0.00
4503.00 Coaches Clinic	-	-	\$ -	0.00
4504.00 Membership Dues	10,000.00	10,000.00	\$ -	-10,000.00
4505.00 Rule Books/Publications	25,000.00	29,576.00	\$ 25,000.00	0.00
4506.00 Registration of Officials	66,000.00	70,658.56	\$ 66,000.00	0.00
4507.00 Penalties & Fines	8,000.00	4,860.00	\$ 8,000.00	0.00
4512.00 Sale of Medals	2,300.00	1,139.75	\$ 2,300.00	0.00
4513.00 Miscellaneous	20,000.00	18,718.11	\$ 19,836.78	-163.22
4516.00 Speech Ad Revenue	-	\$ -	\$ -	0.00
4517.00 Speech Programs/Shirts	500.00	\$ -	\$ -	-500.00
4523.00 Fine Arts Judge Reimbursement	-	14,700.43	\$ -	0.00
Total 4500.00 General Revenue \$	131,950.00	\$ 149,652.85	\$ 121,286.78	-10,663.22
4600.00 Non-Operating Income Revenue				
4602.00 Interest Income	40.00	\$ -	\$ -	-40.00
4607.00 Contributions & Donations	-	-	\$ -	0.00
4611.00 PPP Loan	-	176,000.00	\$ -	0.00
4612.00 Business Grant Round 2	-	186,946.00	\$ -	0.00
Total 4600.00 Non-Operating Income Revenue \$	40.00	\$ 362,946.00	\$ 0.00	-40.00
Total Income	\$2,763,820.00	\$ 2,659,832.43	\$ 2,682,286.78	-\$ 81,533.22

SDHSAA
G&A Expense Budget
Blank 2021-2022

	2020-2021 Budgeted	2020-2021 Actual	2021-2022 Budgeted	2021-2022 (Increase) Decrease
G&A Expenses				
5100 Salaries				
5110.00 Regular Salaries	765,629.58	783,906.50	756,899.94	8,729.64
5120.00 Temporary Salaries	500.00	500.00	500.00	-
Total 5100 Salaries \$	766,129.58 \$	784,406.50 \$	757,399.94 \$	8,729.64
5200.00 Employee Benefits				
5210.00 Social Security	58,570.66	57,259.04	57,902.85	667.82
5220.00 South Dakota Retirement Systems	45,937.77	48,492.84	45,414.00	523.78
5230.00 Hospital Insurance	145,706.48	156,567.60	186,233.00	(40,526.52)
5232.00 Dental Insurance	4,944.00	4,614.40	4,450.00	494.00
5233.00 Employer Sponsored Group Life Insurance	378.00	380.40	378.00	-
5240.00 Workmen's Compensation	2,695.00	2,695.00	2,695.00	-
5290.00 Supplemental Medical	4,800.00	4,800.00	4,800.00	-
Total 5200.00 Employee Benefits \$	263,031.92 \$	274,809.28 \$	301,872.84 -\$	38,840.92
5300.00 Purchased Services				
5311.00 Legal Costs and Fees/Lobbyist	18,000.00	15,485.83	18,000.00	-
5312.00 403(b) Retirement Advisor	-	-	-	-
5313.00 Legislative Audit	25,000.00	24,560.25	25,000.00	-
5314.00 Clinicians-Coaches Clinic	5,000.00	2,500.00	5,000.00	-
5316.00 Test Supervisor	200.00	-	200.00	-
5317.00 Appeals Committees	200.00	200.00	200.00	-
5319.00 Section V Meeting	2,000.00	917.25	3,000.00	(1,000.00)
5320.00 11 States Meeting	1,500.00	437.20	1,500.00	-
5321.00 Utilities	7,200.00	6,640.53	7,200.00	-
5323.00 Maintenance & Repairs	8,000.00	5,471.36	8,000.00	-
5324.00 Technology	12,500.00	10,034.16	27,500.00	(15,000.00)
5325.00 Staff In-Service	500.00	-	500.00	-
5326.00 Snow Removal/Lawn Care	1,600.00	962.31	1,600.00	-
5327.00 NFHS - Debate Topic Meeting	-	-	1,500.00	(1,500.00)
5329.00 NFHS - Music/Speech Meeting	1,200.00	-	1,200.00	-
5331.00 NF Summer Meeting	27,000.00	11,313.66	27,000.00	-
5332.00 NF Winter Meeting	2,500.00	-	2,500.00	-
5333.00 NF Legal Meeting	2,000.00	1,379.57	2,000.00	-
5334.00 Staff Travel	32,000.00	23,728.66	32,000.00	-
5335.00 Board of Directors Travel	21,000.00	22,194.87	21,000.00	-
5336.00 Advisory/Ad Hoc Com./Officials	15,000.00	3,551.44	5,000.00	10,000.00
5337.00 Dues - Wrestling Association	1,100.00	760.00	1,100.00	-
5338.00 Dues - Basketball Association	5,000.00	4,710.00	5,000.00	-
5339.00 Dues - Volleyball Association	2,300.00	2,350.00	2,300.00	-
5340.00 Telephone	10,400.00	9,028.45	10,400.00	-
5341.00 Postage & Permit Mail	19,000.00	25,187.25	20,000.00	(1,000.00)
5342.00 United Parcel Service	4,000.00	2,788.31	4,000.00	-
5343.00 State Officials Council	13,000.00	12,797.00	13,000.00	-
5344.00 Internet/Cable	2,500.00	1,773.60	2,500.00	-
5345.00 Midwest Official's Summit	1,500.00	-	1,500.00	-
5346.00 Dues - Football Association	4,200.00	3,900.00	4,200.00	-
5347.00 Dues - Gymnastics Association	340.00	380.00	380.00	(40.00)
5351.00 State Event Directors Reception	1,000.00	-	1,000.00	-
5354.00 NASO Meeting	2,000.00	-	2,000.00	-
5355.00 Media	250.00	-	250.00	-
5356.00 Officials Gifts	1,500.00	-	1,500.00	-
5357.00 State Event Directors/Corp Gift	3,500.00	583.94	3,500.00	-
5358.00 FB Rules Meeting	-	-	-	-
5359.00 SDIAAA	2,000.00	4,000.00	2,000.00	-
5360.00 Commercial Printing	15,000.00	13,350.32	15,000.00	-
5362.00 Printing - Officials	-	-	-	-
5364.00 NFOA Membership @ \$17.00	20,000.00	19,584.00	20,000.00	-
5365.00 Catastrophic/Liability Ins.	138,712.00	131,642.00	144,595.00	(5,883.00)
5368.00 State Officials Coordinator	11,000.00	5,398.12	13,000.00	(2,000.00)
5369.00 Professional Accounting Services	3,000.00	4,454.80	3,000.00	-
5370.00 Technology Conference	-	-	-	-
5371.00 NSDA National Conference	0.00	-	-	-
5372.00 Professional Cleaning Services	9,360.00	8,490.00	9,360.00	-
5390.00 Miscellaneous	12,000.00	28,437.95	15,000.00	(3,000.00)
Total 5300.00 Purchased Services \$	465,062.00 \$	408,992.83 \$	484,485.00 -\$	19,423.00

5400.00 Supplies & Materials

5410.00 Office Supplies	6,200.00	5,780.59	6,200.00	-
5411.00 Custodial Supplies	750.00	360.42	750.00	-
5412.00 Subscriptions	2,400.00	913.96	2,400.00	-
5414.00 Rule Books	43,000.00	23,761.70	42,000.00	1,000.00
5416.00 Distinguished Service Awards	550.00	628.00	600.00	(50.00)
5417.00 Inventory of Medals	1,200.00	1,636.00	1,200.00	-
Total 5400.00 Supplies & Materials \$	54,100.00 \$	33,080.67 \$	53,150.00 \$	950.00

5600.00 Other Objects

5640.00 NF Dues/NF Foundation	2,500.00	2,500.00	2,500.00	-
5647.00 Travel Accident Insurance	1,000.00	1,900.00	1,000.00	-
5649.00 D & O Liability Insurance	10,756.00	10,576.00	11,377.00	(621.00)
5650.00 Excess Liability Insurance	3,300.00	3,300.00	3,813.00	(513.00)
5651.00 GenLib/ParticipantLiab/Auto	12,840.00	11,545.00	15,715.00	(2,875.00)
5652.00 Surety Bond	700.00	736.00	700.00	-
5658.00 Car Liability Insurance	5,756.00	5,756.00	5,756.00	-
5659.00 Ins. Office and Contents	5,531.00	6,163.00	5,531.00	-
5664.00 General Liability Insurance - Member Schools	16,105.00	14,476.00	19,342.00	(3,237.00)
Total 5600.00 Other Objects \$	58,488.00 \$	56,952.00 \$	65,734.00 -\$	7,246.00

5900.00 Officials Observations

5910.00 Officials Observation	6,000.00	6,410.00	6,000.00	-
Total 5900.00 Officials Observations \$	6,000.00 \$	6,410.00 \$	6,000.00 \$	0.00

8500.00 Non Operating Expenses

8540.00 Capital Expenditures - Equipment	\$ -	-	-	-
Total 8500.00 Non-Operating Expenses \$	0.00 \$	0.00 \$	0.00 \$	0.00

Total G&A Expenses \$ 1,612,811.50 \$ 1,564,651.28 \$ 1,668,641.78 \$ (55,830.28)

SDHSAA
Athletics Expense Budget
Blank 2021-2022

	2020-2021 Budgeted	2020-2021 Actual	2021-2022 Budgeted	2021-2022 (Increase) Decrease
Athletic Expenses				
6050.00 Basketball "AA" Boys				
6051.00 Officials - Boys "AA" Basketball	9,000.00	14,752.63	9,000.00 \$	0.00
6052.00 Management Fee - Boys "AA" Basketball	8,500.00	10,750.00	10,000.00 -\$	1,500.00
6053.00 Arena Rent/Facilities Fee/Custodial - Boys "AA" Basketball	15,000.00	13,773.65	70,000.00 -\$	55,000.00
6054.00 Team Expenses - Boys "AA" Basketball	20,000.00	18,931.70	- \$	20,000.00
6055.00 Tournament Bands - Boys "AA" Basketball	300.00	-	300.00 \$	0.00
6057.00 Awards - Boys "AA" Basketball	1,300.00	1,927.50	1,300.00 \$	0.00
6058.00 Tickets/Passes - Boys "AA" Basketball	5,000.00	3,636.21	5,000.00 \$	0.00
Total 6050.00 Combined "AA" Boys \$	59,100.00 \$	63,771.69 \$	95,600.00 -\$	36,500.00
6110.00 Basketball "AA" Girls				
6111.00 Officials - Girls "AA" Basketball	9,000.00 \$	11,508.05	10,000.00 -\$	1,000.00
6112.00 Management Fee - Girls "AA" Basketball	-	-	10,000.00 -\$	10,000.00
6113.00 Rent/Custodial/Facility Fees - Girls "AA" Basketball	38,600.00 \$	34,815.00	30,000.00 \$	8,600.00
6114.00 Team Expenses - Girls "AA" Basketball	15,000.00	11,486.34	- \$	15,000.00
6115.00 Tournament Bands - Girls "AA" Basketball	300.00	-	300.00 \$	0.00
6117.00 Awards - Girls "AA" Basketball	1,300.00 \$	1,919.50	1,300.00 \$	0.00
6118.00 Tickets/Passes - Girls "AA" Basketball	\$ 0.00	- \$	0.00 \$	0.00
Total 6110.00 Girls "AA" Basketball \$	64,200.00 \$	59,728.89 \$	51,600.00 \$	12,600.00
6030.00 Basketball "A" Boys				
6031.00 Officials - Boys "A" Basketball	10,500.00	6,532.12	10,500.00	-
6032.00 Management Fee - Boys "A" Basketball	8,500.00	10,750.00	10,000.00	(1,500.00)
6033.00 Arena Rent, Facilities Fee & Custodial - Boys "A" Basketball	90,000.00	57,354.08	60,000.00	30,000.00
6034.00 Team Expenses - Boys "A" Basketball	20,000.00	17,038.53	-	20,000.00
6035.00 Tournament Bands - Boys "A" Basketball	300.00	-	300.00	-
6037.00 Awards - Boys "A" Basketball	1,600.00	1,919.50	1,600.00	-
6038.00 Tickets - Boys "A" Basketball	7,200.00	-	7,200.00	-
Total 6030.00 Boys "A" Basketball \$	138,100.00 \$	93,594.23 \$	89,600.00 \$	48,500.00
6090.00 Basketball "A" Girls				
6091.00 Officials - Girls "A" Basketball	10,500.00	11,184.69	10,500.00	-
6092.00 Management Fee - Girls "A" Basketball	5,500.00	7,750.00	10,000.00	(4,500.00)
6093.00 Arena Rent, Facilities Fee & Custodial - Girls "A" Basketball	1,500.00	1,500.00	14,500.00	(13,000.00)
6094.00 Team Expenses - Girls "A" Basketball	19,000.00	24,380.46	-	19,000.00
6095.00 Tournament Bands - Girls "A" Basketball	300.00	-	300.00	-
6097.00 Awards - Girls "A" Basketball	1,600.00	1,919.50	1,600.00	-
6098.00 Tickets - Girls "A" Basketball	-	-	-	-
Total 6090.00 Girls "A" Basketball \$	38,400.00 \$	46,734.65 \$	36,900.00 \$	1,500.00
5990.00 Combined "A" & "B" Wrestling				
5991.00 Officials - Combined "B" & "A" Wrestling	23,000.00	32,287.58	23,000.00	-
5992.00 Management Fee - Combined "B" & "A" Wrestling	11,000.00	28,500.00	24,500.00	(13,500.00)
5993.00 Floor Removal/5% Gross/Custodial - Combined "B" & "A" Wrestling	54,000.00	24,355.82	60,000.00	(6,000.00)
5994.00 Team Expenses - Combined "B" & "A" Wrestling	12,000.00	9,630.32	-	12,000.00
5995.00 Awards - Combined "B" & "A" Wrestling	2,500.00	2,953.00	3,000.00	(500.00)
5996.00 Tickets/Passes/BoxOffice/Surcharge - Combined "B" & "A" Wrestling	10,000.00	9,109.24	10,000.00	-
5997.00 Track Wrestling - Combined "B" & "A" Wrestling	13,050.00	12,205.50	14,000.00	(950.00)
Total 5990.00 Combined "A" & "B" Wrestling \$	125,550.00 \$	119,041.46 \$	134,500.00 -\$	8,950.00

6010.00 Boys' "B" Basketball

6011.00 Officials - Boys B Basketball	9,500.00	5,819.40	9,500.00	-
6012.00 Management Fee - Boys B Basketball	8,000.00	10,250.00	10,000.00	(2,000.00)
6013.00 Arena Rent / Custodial - Boys B Basketball	4,300.00	4,300.00	4,300.00	-
6014.00 Team Expenses - Boys B Basketball	18,000.00	23,557.86	-	18,000.00
6015.00 Tournament Bands - Boys B Basketball	600.00	-	600.00	-
6017.00 Awards - Boys B Basketball	1,500.00	1,845.15	1,500.00	-
6018.00 Tickets/Passes - Boys B Basketball	1,500.00	1,042.06	1,500.00	-
Total 6010.00 Boys' "B" Basketball \$	43,400.00 \$	46,814.47 \$	27,400.00 \$	16,000.00

6070.00 Girls "B" Basketball

6071.00 Officials - Girls B Basketball	8,500.00	9,626.64	8,500.00	-
6072.00 Management Fee - Girls B Basketball	5,500.00	7,750.00	10,000.00	(4,500.00)
6073.00 Arena Rental/Custodial - Girls B Basketball	1,500.00	1,500.00	1,500.00	-
6074.00 Team Expenses - Girls B Basketball	15,000.00	20,139.12	-	15,000.00
6075.00 Tournament Bands - Girls B Basketball	300.00	-	300.00	-
6077.00 Awards - Girls B Basketball	1,800.00	1,897.15	1,800.00	-
6078.00 Tickets/Passes - Girls B Basketball	-	-	-	-
Total 6070.00 Girls "B" Basketball \$	32,600.00 \$	40,912.91 \$	22,100.00 \$	10,500.00

6170.00 Gymnastics

6171.00 Officials - Gymnastics	10,500.00	7,876.94	10,500.00	-
6172.00 Management Fee - Gymnastics	4,000.00	7,750.00	7,750.00	(3,750.00)
6173.00 Arena Rent/Custodial - Gymnastics	1,000.00	1,000.00	1,000.00	-
6174.00 Team Expenses - Gymnastics	2,300.00	2,332.12	2,300.00	-
6177.00 Awards - Gymnastics	1,500.00	1,437.20	1,500.00	-
6178.00 Tickets - Gymnastics	-	-	-	-
Total 6170.00 Gymnastics \$	19,300.00 \$	20,396.26 \$	23,050.00 -\$	3,750.00

6200.00 Track & Field

6201.00 Officials/Announcers - Track & Field	12,000.00	19,217.36	10,000.00	2,000.00
6202.00 Management Fee/Computer Person - Track & Field	6,100.00	25,875.00	21,100.00	(15,000.00)
6204.00 Team Expenses - Track & Field	36,000.00	43,431.91	-	36,000.00
6206.00 Supplies/Film/Ammo/Finish Lynk - Track & Field	7,500.00	10,216.00	1,500.00	6,000.00
6207.00 Awards - Track & Field	8,500.00	8,688.60	9,000.00	(500.00)
6208.00 Tickets - Track & Field	-	-	-	-
Total 6200.00 Track & Field \$	70,100.00 \$	107,428.87 \$	41,600.00 \$	28,500.00

6220.00 Golf

6221.00 Officials - Golf	1,200.00	1,200.00	1,200.00	-
6222.00 Management Fee - Golf	1,800.00	6,300.00	4,050.00	(2,250.00)
6223.00 Greens Fees/Cart Rental - Golf	10,800.00	10,800.00	10,800.00	-
6226.00 Supplies - Golf	1,500.00	1,783.00	1,500.00	-
6227.00 Awards - Golf	4,200.00	1,136.40	4,200.00	-
Total 6220.00 Golf \$	19,500.00 \$	21,219.40 \$	21,750.00 -\$	2,250.00

6240.00 Tennis

6241.00 Officials - Tennis	6,600.00	5,600.00	6,600.00	-
6242.00 Management Fee - Tennis	3,000.00	5,000.00	8,000.00	(5,000.00)
6243.00 Indoor Court Rental - Tennis	1,500.00	4,800.00	4,800.00	(3,300.00)
6247.00 Awards - Tennis	1,600.00	1,161.40	1,600.00	-
Total 6240.00 Tennis \$	12,700.00 \$	16,561.40 \$	21,000.00 -\$	8,300.00

6260.00 Cross Country

6261.00 Officials-XC	500.00	412.44	500.00	-
6262.00 Management Fee - XC	3,000.00	18,000.00	18,000.00	(15,000.00)
6263.00 Rental of Course - XC	400.00	400.00	400.00	-
6265.00 Computer Scoring - XC	3,000.00	4,190.80	3,000.00	-
6266.00 Supplies - XC	500.00	413.68	500.00	-
6267.00 Awards - XC	3,800.00	3,475.60	3,800.00	-
Total 6260.00 Cross Country \$	11,200.00 \$	26,892.52 \$	26,200.00 -\$	15,000.00

6280.00 Football Championships

6281.00 Officials - Football	12,000.00	17,528.16	12,000.00	-
6283.00 Rent of Dome - Football	50,000.00	50,000.00	50,000.00	-
6284.00 Team Expenses - Football	7,700.00	6,445.80		7,700.00
6285.00 Tournament Bands - Football	500.00	-		500.00
6287.00 Awards/Dist Champions - Football	2,800.00	2,836.20	2,800.00	-
6288.00 Tickets/Passes - Football	1,700.00	-	1,700.00	-
6290.00 Sub-State Losses	3,000.00	10,643.00	7,000.00	(4,000.00)

Total 6280.00 Football Championships \$ 77,700.00 \$ 87,453.16 \$ 73,500.00 \$ 4,200.00

6340.00 Combined B/A/AA Volleyball

6341.00 Officials - Combined B/A/AA Volleyball	-	-	23,500.00	(23,500.00)
6342.00 Management Fee - Combined B/A/AA Volleyball	-	-	12,250.00	(12,250.00)
6343.00 Arena Rent/Custodial Fee - Combined B/A/AA Volleyball	-	-	45,000.00	(45,000.00)
6344.00 Team Expenses - Combined B/A/AA	-	-	-	-
6345.00 Tournament Bands - Combined B/A/AA	-	-	150.00	(150.00)
6347.00 Awards - Combined B/A/AA Volleyball	-	-	4,800.00	(4,800.00)
6348.00 Tickets/Passes - Combined B/A/AA Volleyball	-	-	7,000.00	(7,000.00)

Total 6340.00 Combined B/A/AA Volleyball \$ 0.00 \$ 0.00 \$ 92,700.00 -\$ 92,700.00

6300.00 Volleyball "B"

6301.00 Officials - Volleyball "B"	9,500.00	8,990.08	- \$	9,500.00
6302.00 Management Fee - Volleyball "B"	3,000.00	4,250.00	\$	3,000.00
6303.00 Arena Rent/Custodial Fee - Volleyball "B"	500.00	1,500.00	- \$	500.00
6304.00 Team Expenses - Volleyball "B"	17,000.00	20,123.15	- \$	17,000.00
6305.00 Tournament Bands - Volleyball "B"	300.00	-	- \$	300.00
6307.00 Awards - Volleyball "B"	1,600.00	1,627.00	- \$	1,600.00
6308.00 Tickets/Passes - Volleyball "B"	-	-	- \$	0.00

Total 6300.00 Volleyball "B" \$ 31,900.00 \$ 36,490.23 \$ 0.00 \$ 31,900.00

6320.00 Volleyball "A"

6321.00 Officials - Volleyball "A"	9,500.00	9,592.09	- \$	9,500.00
6322.00 Management Fee - Volleyball "A"	3,000.00	4,250.00	- \$	3,000.00
6323.00 Arena Rent/Custodial Fee - Volleyball "A"	500.00	1,500.00	- \$	500.00
6324.00 Team Expenses - Volleyball "A"	18,000.00	23,413.50	- \$	18,000.00
6325.00 Tournament Bands - Volleyball "A"	300.00	-	- \$	300.00
6327.00 Awards - Volleyball "A"	1,600.00	1,626.00	- \$	1,600.00
6328.00 Tickets/Passes - Volleyball "A"	-	-	- \$	0.00

Total 6320.00 Volleyball "A" \$ 32,900.00 \$ 40,381.59 \$ 0.00 \$ 32,900.00

6350.00 Volleyball "AA"

6351.00 Officials - Volleyball "AA"	9,500.00	8,712.52	- \$	9,500.00
6352.00 Management Fee - Volleyball "AA"	3,000.00	4,250.00	- \$	3,000.00
6353.00 Arena Rent/Custodial Fee - Volleyball "AA"	500.00	5,720.00	- \$	5,720.00
6354.00 Team Expenses - Volleyball "AA"	15,000.00	11,781.72	- \$	15,000.00
6355.00 Tournament Bands - Volleyball "AA"	300.00	-	- \$	300.00
6357.00 Awards - Volleyball "AA"	1,600.00	1,626.00	\$	1,600.00
6358.00 Tickets/Passes - Volleyball "AA"	300.00	-	- \$	300.00

Total 6350.00 Volleyball "AA" \$ 35,420.00 \$ 32,090.24 \$ 0.00 \$ 35,420.00

6370.00 Cheer & Dance

6371.00 Judges - Cheer & Dance	5,000.00	6,873.32	5,000.00	-
6372.00 Management Fee - Cheer & Dance	2,000.00	5,750.00	4,750.00	(2,750.00)
6373.00 Rent/Custodial - Cheer & Dance	1,000.00	7,171.07	1,000.00	-
6374.00 Team Expenses - Cheer & Dance	12,000.00	12,233.34	-	12,000.00
6377.00 Awards - Cheer & Dance	2,600.00	2,645.20	2,600.00	-
6378.00 Tickets - Cheer & Dance	-	1,053.93	300.00	(300.00)

Total 6370.00 Cheer & Dance \$ 22,600.00 \$ 35,726.86 \$ 13,650.00 \$ 8,950.00

6380.00 Soccer

6381.00 Officials - Soccer	4,000.00	5,357.84	4,000.00	-
6382.00 Management Fee - Soccer	1,500.00	2,250.00	2,000.00	(500.00)
6383.00 Custodial Fee - Soccer	500.00	500.00	500.00	-
6384.00 Team Expenses - Soccer	5,150.00	4,330.08	-	5,150.00
6387.00 Awards - Soccer	1,300.00	1,350.00	1,300.00	-
6388.00 Tickets - Soccer	250.00	-	250.00	-

Total 6380.00 Soccer \$ 12,700.00 \$ 13,787.92 \$ 8,050.00 \$ 4,650.00

Total Athletics Expenses \$ 847,370.00 \$ 909,026.75 \$ 779,200.00 \$ 68,170.00

SDHSAA
Fine Arts Expense Budget
Blank 2021-2022

	2020-2021 Budgeted	2020-2021 Actual	2021-2022 Budgeted	2021-2022 (Increase) Decrease
6400.00 Student Council				
6401.00 SDSCA Executive Director Stipend	1,500.00	1,500.00	1,500.00	-
6402.00 Convention Meals	38,000.00	-	38,000.00	-
6403.00 Convention Room Rental	11,000.00	-	11,000.00	-
6404.00 Convention Guest Speaker	6,000.00	9,569.00	8,000.00	(2,000.00)
6405.00 Convention Shirts	6,500.00	-	-	6,500.00
6406.00 Convention DJ (HS)	4,000.00	4,905.00	4,000.00	-
6407.00 Convention DJ (MS)	1,000.00	-	1,000.00	-
6409.00 NFHS Transportation (Airfare)	0.00	-	-	-
6410.00 NFHS Adult Rooms (3 nights)	0.00	-	-	-
6411.00 NASC Transportation (Mileage)	0.00	-	550.00	(550.00)
6412.00 NASC Lodging	0.00	-	600.00	(600.00)
6413.00 NASC Meals	0.00	-	350.00	(350.00)
6414.00 NASSCED Transportation (airfare)	-	-	500.00	(500.00)
6415.00 NASSCED Lodging	-	-	1,000.00	(1,000.00)
6416.00 NASSCED Meals	0.00	-	350.00	(350.00)
6417.00 NDSCC Transportation (airfare)	0.00	-	-	-
6418.00 NDSCC Lodging	0.00	-	-	-
6419.00 NDSCC Meals	0.00	-	-	-
6420.00 SDSCA Board Travel	0.00	-	1,500.00	(1,500.00)
6421.00 Awards	400.00	324.00	400.00	-
6422.00 NASSCED Registration Fee	-	-	500.00	(500.00)
Total 6400.00 Student Council \$	68,400.00 \$	16,298.00 \$	69,250.00 -\$	850.00
6450.00 Oral Interp				
6451.00 Judges - Oral Interp	10,000.00	17,955.00	10,000.00	-
6452.00 Management Fee - Oral Interp	200.00	-	575.00	(375.00)
6457.00 Awards - Oral Interp	3,000.00	3,880.00	3,000.00	-
6459.00 Programs - Oral Interp	1,500.00	-	1,500.00	-
Total 6450.00 Oral Interp \$	14,700.00 \$	21,835.00 \$	15,075.00 -\$	375.00
6470.00 One Act Play				
6471.00 Judges - One Act Play	9,000.00	7,014.96	9,000.00	-
6472.00 Management Fee - One Act Play	1,800.00	4,578.00	2,175.00	(375.00)
6477.00 Awards - One Act Play	3,200.00	4,844.00	3,200.00	-
6479.00 Programs - One Act Play	1,500.00	-	1,500.00	-
Total 6470.00 One Act Play \$	15,500.00 \$	16,436.96 \$	15,875.00 -\$	375.00
6500.00 Debate				
6501.00 Judges - Debate	14,000.00	4,305.95	14,000.00	-
6502.00 Management Fee - Debate	200.00	200.00	575.00	(375.00)
6507.00 Debate Awards - Debate	2,300.00	1,953.60	2,300.00	-
6508.00 NFHS Speech Award - Debate	80.00	78.50	80.00	-
6510.00 Computer (Joy of Tournaments) - Debate	200.00	-	200.00	-
6511.00 Computer Operator - Debate	200.00	200.00	200.00	-
6512.00 Extemp Draw Facilitator - Debate	50.00	50.00	50.00	-
Total 6500.00 Debate \$	17,030.00 \$	6,788.05 \$	17,405.00 -\$	375.00

6540.00 All-State Jazz Band

6541.00 Guest Conductors - ASJB	8,600.00	6,798.30	8,600.00	-
6542.00 Rent/Custodial - ASJB	300.00	300.00	300.00	-
6543.00 Chairman/Site Expense - ASJB	250.00	400.00	400.00	(150.00)
6544.00 Audition Expenses - ASJB	1,000.00	1,000.00	1,000.00	-
6546.00 Music - ASJB	800.00	348.51	800.00	-
6547.00 Awards - ASJB	250.00	760.00	250.00	-
6549.00 Faculty Performance Session - ASJB	350.00	-	350.00	-
6550.00 Programs - ASJB	1,100.00	732.50	1,100.00	-
Total 6540.00 All-State Jazz Band \$	12,650.00	\$ 10,339.31	\$ 12,800.00	-\$ 150.00

6610.00 All-State Chorus & Orchestra

6611.00 Guest Conductors - All-State Chorus & Orchestra	6,000.00	1,576.00	6,000.00	-
6612.00 Arena Rent/Custodial - All-State Chorus & Orchestra	30,000.00	6,896.93	25,000.00	5,000.00
6613.00 Chairman/Site Expense - All-State Chorus & Orchestra	1,500.00	400.00	1,875.00	(375.00)
6614.00 Audition Expense - All-State Chorus & Orchestra	10,000.00	4,000.00	10,000.00	-
6615.00 Piano - All-State Chorus & Orchestra	3,765.00	1,235.00	3,765.00	-
6616.00 Music - All-State Chorus & Orchestra	2,500.00	2,501.80	2,500.00	-
6617.00 Awards - All-State Chorus & Orchestra	1,700.00	2,468.50	1,700.00	-
6618.00 Tickets/Passes/Box Office - All-State Chorus & Orchestra	-	-	-	-
6620.00 Programs - All-State Chorus & Orchestra	4,000.00	1,080.07	4,000.00	-
6621.00 Sound System - All-State Chorus & Orchestra	4,000.00	600.00	1,000.00	3,000.00
Total 6610.00 All-State Chorus & Orchestra \$	63,465.00	\$ 20,758.30	\$ 55,840.00	\$ 7,625.00

6630.00 All-State Band

6631.00 Guest Conductor - All-State Band	5,100.00	6,693.80	5,100.00	-
6632.00 Arena Rent/Custodial - All-State Band	500.00	500.00	500.00	-
6633.00 Chairman - All-State Band	400.00	400.00	400.00	-
6634.00 Audition Expense - All-State Band	20,000.00	6,000.00	20,000.00	-
6636.00 Music - All-State Band	1,200.00	1,720.52	1,500.00	(300.00)
6637.00 Awards - All-State Band	1,000.00	47.00	1,000.00	-
6640.00 Printing - All-State Band	1,500.00	1,123.14	1,500.00	-
Total 6630.00 All-State Band \$	29,700.00	\$ 16,484.46	\$ 30,000.00	-\$ 300.00

6650.00 Music Miscellaneous

6653.00 SDMEA Convention	-	-	-	-
Total 6650.00 Music Miscellaneous \$	0.00	\$ 0.00	\$ 0.00	\$ 0.00

6670.00 Journalism

6673.00 Journalism Convention	3,000.00	1,300.00	3,000.00	-
6674.00 Journalism Adjudicator	1,500.00	1,500.00	1,500.00	-
6675.00 Journalism Postage	200.00	76.22	200.00	-
6677.00 Journalism Awards	800.00	1,220.71	800.00	-
Total 6670.00 Journalism \$	5,500.00	\$ 4,096.93	\$ 5,500.00	\$ 0.00

6680.00 Visual Arts

6681.00 Judges - Visual Arts	6,000.00	6,174.12	6,000.00	-
6683.00 Rent/Repair - Visual Arts	4,000.00	929.20	4,000.00	-
6685.00 Gallery Reception - Visual Arts	1,200.00	1,200.00	1,200.00	-
6687.00 Awards - Visual Arts	1,500.00	460.49	1,500.00	-
Total 6680.00 Visual Arts \$	12,700.00	\$ 8,763.81	\$ 12,700.00	\$ 0.00

Total Fine Arts Expenses \$ 239,645.00 \$ 121,800.82 \$ 234,445.00 \$ 5,200.00

FY 21 Revenue \$ 2,659,832.43
FY 21 Expenses \$ 2,595,478.85
Suplus (Defecit) \$ 64,353.58

Total Revenue 2,682,286.78
G&A Expenditures \$ 1,668,641.78
Athletics Expenditures \$ 779,200.00
Fine Arts Expenditures \$ 234,445.00
Total Expenditures \$ 2,682,286.78
Surplus/(Deficit) (0.00)

Appendix C

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

AUDIT REPORT

June 30, 2020



**State of South Dakota
Department of Legislative Audit
427 South Chapelle
% 500 East Capitol
Pierre, SD 57501-5070**

**SOUTH DAKOTA
HIGH SCHOOL ACTIVITIES ASSOCIATION**

AUDIT REPORT

June 30, 2020

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
ASSOCIATION OFFICIALS
June 30, 2020

Board of Directors:

Moe Ruesink– Chairperson
David Planteen – Vice Chairperson
Dan Aaker
Craig Cassens
Dr. Brian Maher
Barry Mann
Mark Murphy
Dr. Jerry Rasmussen
Randy Soma

Executive Director:

Dr. Daniel Swartos

Finance Director:

Isaac Jahn
Ryan Mikkelsen

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
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427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE, SD 57501-5070
(605) 773-3595

RUSSELL A. OLSON
AUDITOR GENERAL

**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**

Board of Directors
South Dakota High School Activities Association

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 South Dakota High School Activities Association (Association), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements and have issued our report thereon dated June 29, 2021.

Internal Control Over Financial Reporting

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

Compliance and Other Matters

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

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.

A handwritten signature in black ink that reads "Russell A. Olson". The signature is written in a cursive, flowing style.

Russell A. Olson
Auditor General

June 29, 2021



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE, SD 57501-5070
(605) 773-3595

RUSSELL A. OLSON
AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT

Board of Directors
South Dakota High School Activities Association

Report on the Financial Statements

We have audited the accompanying financial statements of the South Dakota High School Activities Association (Association), as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association, as of June 30, 2020, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis*, *Schedule of the Association's Contributions*, and the *Schedule of the Association's Proportionate Share of the Net Pension Liability (Asset)* on pages 5 -6 and 23 - 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Association's basic financial statements. The *Schedule of Budgeted and Actual Revenue – Cash Basis*, *Schedule of Budgeted and Actual Expenditures – Cash Basis*, and *Notes to the Schedules of Budget and Actual Revenues and Expenditures* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *Schedule of Budgeted and Actual Revenue – Cash Basis*, *Schedule of Budgeted and Actual Expenditures – Cash Basis*, and *Notes to the Schedules of Budget and Actual Revenues and Expenditures* 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 to 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 Budgeted and Actual Revenue – Cash Basis*, *Schedule of Budgeted and Actual Expenditures – Cash Basis*, and *Notes to the Schedules of Budget and Actual Revenues and Expenditures* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2021 on our consideration of the Association'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 Association'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 Association's internal control over financial reporting and compliance.



Russell A. Olson
Auditor General

June 29, 2021

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
MANAGEMENT'S DISCUSSION & ANALYSIS

This section of the South Dakota High School Activities Association (SDHSAA) annual financial report presents management's discussion and analysis of the SDHSAA's financial performance during the fiscal year ended June 30, 2020. This analysis should be read in conjunction with the Independent Auditor's Report, Financial Statements, and notes to the financial statements.

Financial Analysis

- During the year, SDHSAA total revenue decreased by \$905,699 (or 27.70%) due to COVID19 event cancellations. Additionally, expenses related to these activities decreased by 583,780 (or 37.28%).

Financial Highlights as of June 30, 2020

- Deferred Outflows of Resources decreased by \$88,890 (or 30.09%) due to GASB 68 annual adjustments.
- Current Liabilities increased by \$179,364 (or 346.10%) due to a Payroll Protection Program forgivable loan received from Health and Human Services (HHS). Although the loan is forgivable, GASB recommends the loan be classified as a current liability until actually forgiven.

Change in Assets and Liabilities

	FY 2019	FY 2020	Increase (Decrease)	% Increase (Decrease)
Assets:				
Cash and Cash Equivalents	\$ 421,245	\$ 504,358	\$ 83,113	19.73
Investments	1,154,808	1,029,229	(125,579)	(10.87)
Accounts Receivable	173,333	166,837	(6,496)	(3.75)
Capital Assets (Net of Depreciation)	749,686	737,699	(11,987)	(1.60)
Deferred Outflows of Resources	295,442	206,552	(88,890)	(30.09)
Net Pension Asset	808	3,922	3,114	385.40
Total Assets and Deferred Outflows	<u>2,795,322</u>	<u>2,648,597</u>	<u>(146,725)</u>	<u>(5.25)</u>
Liabilities				
Current Liabilities	51,825	231,189	179,364	346.10
Non-Current Liabilities	47,947	49,923	1,976	4.12
Deferred Inflow of Resources (GASB 68)	63,351	89,765	26,414	41.69
Total Liabilities and Deferred Inflows	<u>163,123</u>	<u>370,877</u>	<u>207,754</u>	<u>127.36</u>
Net Investment in Capital Assets	749,686	737,699	(11,986)	1.60
Restricted for SDRS Pension Purposes (GASB 68)	232,900	120,709	(112,191)	(48.17)
Unrestricted Net Position	<u>1,649,615</u>	<u>1,419,312</u>	<u>(230,303)</u>	<u>(13.96)</u>
Total Net Position	<u>\$ 2,632,201</u>	<u>\$ 2,277,720</u>	<u>\$ (354,480)</u>	<u>(13.47)</u>

Change in Net Position

	FY 2019	FY 2020	Increase (Decrease)	% Increase (Decrease)
Revenues:				
State Events	\$ 1,505,661	\$ 721,342	\$ (784,319)	(52.09)
Sub-State Events	839,093	867,612	28,519	(3.40)
Corporate Partner	519,065	517,081	(1,984)	(0.38)
Fees	187,846	145,674	(42,172)	(22.45)
Miscellaneous	142,037	135,709	(6,328)	(4.46)
Non-Operating Revenue	75,384	5,528	(69,856)	(92.67)
Total Revenue	<u>3,269,086</u>	<u>2,392,946</u>	<u>(876,140)</u>	<u>(26.80)</u>
Expenses:				
General and Administrative	1,682,467	1,718,372	35,905	2.13
Activities	1,565,997	1,011,778	(554,219)	(35.39)
Depreciation Expense	23,153	17,276	(5,877)	(25.38)
Total Expenses	<u>3,271,617</u>	<u>2,747,426</u>	<u>(524,191)</u>	<u>(16.02)</u>
Changes in Net Position	<u>\$ (2,531)</u>	<u>\$ (354,480)</u>	<u>\$ (351,949)</u>	<u>13,905.49</u>

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
STATEMENT OF NET POSITION
JUNE 30, 2020

Assets:

Current Assets:

Cash and Cash Equivalents	\$ 504,358.08
Investments	1,029,229.23
Accounts Receivable	166,837.21
Total Current Assets	<u>1,700,424.52</u>

Non-Current Assets:

Land	163,870.75
Land Improvements	48,027.26
Less: Accumulated Depreciation-Land Improvements	(47,626.84)
Building	787,943.97
Less: Accumulated Depreciation-Building	(244,604.04)
Equipment, Furniture and Fixtures	165,799.87
Less: Accumulated Depreciation-Equipment, Furniture and Fixtures	(135,711.87)
Net Pension Asset	3,922.48
Total Non-Current Assets	<u>741,621.58</u>

Total Assets	<u>2,442,046.10</u>
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Deferred Outflows of Resources:

Pension Related Deferred Outflows	206,551.50
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Liabilities:

Current Liabilities:

PPP Forgivable Loan	179,500.00
Accrued Vacation	46,003.43
Accrued Sick Pay	885.85
Post Employment Benefit	4,800.00
Total Current Liabilities	<u>231,189.28</u>

Non-Current Liabilities:

Accrued Vacation	33,435.35
Accrued Sick Leave	5,414.77
Post Employment Benefit	11,072.77
Total Non-Current Liabilities	<u>49,922.89</u>

Total Liabilities	<u>281,112.17</u>
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Deferred Inflows of Resources:

Pension Related Deferred Inflows	89,764.89
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Net Position:

Investment in Capital Assets	737,699.10
Restricted for SDRS Pension Purposes	120,709.08
Unrestricted	1,419,312.36
Total Net Position	<u>\$ 2,277,720.54</u>

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

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Operating Revenue:

Basketball:

State Tournament - Girls	\$	3,808.00	
Sub-State Events			
Elimination Tournaments		<u>485,003.00</u>	
Total Basketball Receipts			\$ 488,811.00

Wrestling:

State Tournament		258,051.25	
Sub-State Events		<u>26,740.00</u>	
Total Wrestling Receipts			284,791.25

Volleyball:

State Tournament		136,685.00	
Sub-State Events		<u>142,228.00</u>	
Total Volleyball Receipts			278,913.00

Football:

State Tournament		161,190.00	
Sub-State Events		<u>213,641.00</u>	
Total Football Receipts			374,831.00

Cross Country			23,298.00
State Gymnastics Meet			11,980.00
Cheer and Dance			24,826.00
Soccer			25,462.00
All-State Chorus and Orchestra			76,042.00
Television Contract			132,914.00
Ball Bids			50,000.00
Corporate Partner			327,500.00
E-Ticketing			6,667.00
NF News/Student Press Fee			5,524.00
Participation Fees			117,900.00
Subscription & Postage			22,250.00
Sale of Medals			1,466.00
Coaches Clinic			80.00
Rule Books/Publications			31,236.00
Registration of Officials			68,727.00
Officials/Coaches Penalties			8,087.00
Speech Ads/Programs/Shirts			1,506.00
Membership Dues			10,326.29
Miscellaneous			<u>14,281.01</u>

Total Operating Revenue			<u>2,387,418.55</u>
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SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION (continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Operating Expenses:	
General and Administrative	1,718,372.25
Activities	1,011,778.44
Depreciation Expense	17,275.91
Total Operating Expenses	<u>2,747,426.60</u>
Operating Income (Loss)	<u>(360,008.05)</u>
Non-operating Revenue (Expense):	
Earnings on Deposits and Investments	43,793.24
Unrealized Gain (Loss) on Investments	(59,381.55)
Contributions and Donations	31,097.65
Investment Expense	(9,981.01)
Total Non-operating Revenue (Expense)	<u>5,528.33</u>
Change in Net Position	(354,479.72)
Net Position, July 1, 2019	<u>2,632,200.26</u>
Net Position, June 30, 2020	<u><u>\$ 2,277,720.54</u></u>

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

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Cash Flows from Operating Activities:		
Cash Received from Customers	\$ 1,833,643.91	
Cash Payments to Suppliers for Goods and Services	(1,089,076.08)	
Cash Payments to Employees for Services	(935,675.18)	
Net Cash Provided (Used) by Operating Activities		<u>(191,107.35)</u>
Cash Flows from Investing Activities:		
Sale of Investments	100,000.00	
Interest Received on Investments	9.91	
Net Cash Provided by Investing Activities		<u>100,009.91</u>
Cash Flows from Capital Activities:		
Purchase of Equipment	(5,289.50)	
Net Cash Provided by Capital Activities		<u>(5,289.50)</u>
Cash Flows from Noncapital Financing Activities:		
Purchase of Equipment	179,500.00	
Net Cash Provided by Noncapital Financing Activities		<u>179,500.00</u>
Net Increase in Cash and Cash Equivalents During the Fiscal Year		83,113.06
Cash and Cash Equivalents at Beginning of Year		<u>421,245.02</u>
Cash and Cash Equivalents at End of Year		<u><u>\$ 504,358.08</u></u>
Reconciliation of Operating Income to Net		
Cash Provided (Used) by Operating Activities		
Operating Income (Loss)		\$ (360,008.05)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Activities Expense - Value of Donated Automobiles	31,097.65	
Depreciation Expense	17,275.91	
Change in Assets and Liabilities:		
Increase in Net Pension Asset	(3,114.12)	
Decrease in Pension Related Deferred Outflows	88,890.99	
Increase in Pension Related Deferred Inflows	26,414.22	
Decrease in Accounts Receivable	6,495.87	
Increase in Accrued Vacation Liability	5,152.82	
Increase in Accrued Sick Leave Liability	1,487.36	
Decrease in Post Employment Benefit	(4,800.00)	
Total Adjustments		<u>168,900.70</u>
Net Cash Provided by Operating Activities		<u><u>\$ (191,107.35)</u></u>
Non-cash Investing, Capital and Financing Activities:		
Value of Donated Automobiles	\$ 31,097.65	
Decrease in Fair Value of Investments	\$ (59,381.55)	

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

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:

a. Nature of Activities:

The Associations of the State of South Dakota, acting by and through their duly elected school board members, associated together in the creation and development of a voluntary, nonprofit association, the South Dakota High School Activities Association (Association), to direct and coordinate interscholastic activities carried on by member high schools of South Dakota.

b. Significant Accounting Policies:

Date of Management's Review:

Management has evaluated subsequent events through June 29, 2021, the date the financial statements were available to be issued.

Estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

c. Basis of Presentation:

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Proprietary Funds:

Enterprise Funds – Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the constituency on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The Association has one enterprise fund.

d. 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 expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

Measurement Focus:

The “economic resources” measurement focus and the accrual basis of accounting are applied to proprietary fund types.

Basis of Accounting:

The financial statements are presented on the accrual basis of accounting; revenues are recorded when earned and expenses are recorded when the obligation is incurred.

e. Capital Assets:

On July 1, 2004, the Association and Delta Dental Plan of South Dakota entered into an agreement of joint venture for the construction of an office building together with related improvements. The Association's undivided interest is 63% and Delta Dental Plan of South Dakota's is 37%. Each entity was liable for their share of the construction costs of the building and related improvements, in proportion to their undivided interest. Buildings and land improvements are valued at historical cost. The value reported by the Association reflects their undivided interest of 63% in the building and land improvements. All non-structural and routine repairs are at the expense of the applicable owner.

Land was valued at estimated fair value at the time the joint venture agreement was executed. This value was arrived at by Delta Dental Plan of South Dakota, who prior to entering into an agreement of joint venture with the Association was the sole owner of the property. The value assigned to the property was arrived at by analyzing similar commercial property values. The property is currently held jointly between the Association and Delta Dental Plan of South Dakota as tenants in common. The value reported by the Association represents their undivided interest of 63% in the property.

Equipment, furniture, and fixtures are valued at historical cost. Construction period interest is capitalized in accordance with US GAAP.

Capital assets acquired after July 1, 2007 are capitalized, based on the criteria of a useful life of one year or more, tangible in nature, and a unit cost of \$2,500 or more. Capital assets acquired prior to July 1, 2007 were capitalized at a cost of \$300 or more.

Buildings, equipment and furniture, and land improvements are depreciated over their estimated useful life using the straight-line method of depreciation. The estimated useful life for buildings is 45 years. The estimated useful life for land improvements is 10 years. The estimated useful life for equipment and furniture varies from 3 to 50 years.

f. Budget:

The Association follows these procedures in establishing the budget:

1. At the meeting just prior to the fiscal year end, the Executive Director submits to the Board of Directors a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
2. The Board of Directors approves the first reading of the budget at this meeting.
3. The Board of Directors approves the second reading of the budget and formally adopts the budget at the August meeting.
4. The Board of Directors must approve any revisions to the budget.
5. The budget is developed and approved using the cash basis of accounting. Therefore, the schedule of budgeted and actual revenues and expenditures in the supplementary information is presented on the cash basis of accounting.

g. Employee Fringe Benefits:

The Association pays the cost of single health insurance coverage for those administrative assistant employees and family health insurance coverage for those executive employees who enroll in the Association's group health plan with Wellmark.

Payments made during fiscal year 2020 amounted to \$119,010.54.

The Association pays dental insurance for all employees. Family coverage is optional at the employee's expense. Payments made during fiscal year 2020 amounted to \$4,532.00.

h. Accumulated Unpaid Vacation and Sick Leave:

Sick Leave:

Executive staff, the technology director, the finance director, and administrative assistants earn sick leave at the rate of 12 days per fiscal year and this can be accumulated without limit.

Board action on April 15-16, 2008 changed the reimbursement of unused sick leave. Only employees employed before June 30, 2008 will be eligible for reimbursement of unused sick leave upon termination. The amount is determined by multiplying current base pay times a maximum of 50 days of unused sick leave. Base pay is computed by dividing the current annual salary by 260 days.

Vacation Leave:

Vacation leave is earned by the executive staff, the technology director, and the finance director at a rate of 12 working days after 1 year of service, 15 working days after 2 years, and 20 working days after 7 years. The full-time administrative assistants are eligible for 12 working days of paid vacation after 1 year of service, 15 working days after 2 years, and 18 working days after 7 years. Administrative assistants having 7 years of continuous service are granted 18 working days. Vacation leave is accrued monthly, with a maximum amount of accrual equal to twice the annual rate.

Executive staff, the technology director, and the finance director are eligible for reimbursement of unused vacation leave up to a maximum of 40 days. The administrative assistants are eligible up to a maximum of 36 days. The amount is determined by multiplying current base pay times the number of unused vacation days up to the limits set forth in the policy. Base pay is computed by dividing the current annual salary by 260 days.

The financial statements give effect to these liabilities.

i. Investments:

Investments of the Association are reported at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than a forced or liquidation sale. Unrealized gains and losses due to fluctuations in market value are included in investment income.

j. Cash Flows:

For purposes of the Statement of Cash Flows, the Association considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

k. Revenue and Expense Classifications:

In the 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.

l. Net Position:

Net Position is classified in the following three components:

1. Investment in capital assets – Consists of capital assets, net of accumulated depreciation.
2. 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; or (c) contractual constraints.
3. Unrestricted – Consists of net position that does not meet the definition of restricted or net investment in capital assets.

m. Application of Net Position:

It is the Association's policy to first use restricted resources, prior to the use of unrestricted resources, when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

n. Long-Term Liabilities:

The accounting for proprietary fund long-term debt is on the accrual basis. The long-term liabilities consist of compensated absences, accrued payroll taxes for the compensated absences, and a post-employment benefit.

o. Available Credit

The Association holds six corporate credit cards through their corporate partner, Dacotah Bank. The combined credit limit for all six cards is \$75,000.00. At fiscal year end, the Association had no outstanding credit card debt.

2. **DEPOSITS AND INVESTMENTS AND CREDIT RISK, CONCENTRATIONS OF CREDIT RISK, AND INTEREST RATE RISK:**

State law does not limit the Association's deposit and investment choices. The Association does not have a formal custodial credit risk deposit policy.

Credit Risk – The risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Association's mutual fund investments are susceptible to credit risk because mutual funds are not rated nor does the U.S. Government guarantee them. The Association does not have a formal credit risk investment policy.

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

Interest Rate Risk – The Association does 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.

As of June 30, 2020, the Association had investments maturing as follows:

Investment Type	Fair Value	2020 Investment Maturities (in Years)			
		Less Than 1	1 to 5	6 to 10	Greater than 10
Mutual Funds	\$ 298,846	\$ -	\$ 253,068	\$ 45,778	\$ -
Exchange-Traded Funds	63,163	-	-	63,163	-
	<u>\$ 362,009</u>	<u>\$ -</u>	<u>\$ 253,068</u>	<u>\$ 108,941</u>	<u>\$ -</u>

3. RECEIVABLES:

Receivables are not aggregated in the financial statements.

The Association expects all accounts receivable to be collected within one year. Appropriate allowances for estimated uncollectibles have not been established due to the fact that prior receivables have been collected.

4. CHANGES IN CAPITAL ASSETS:

	Balance 7/01/19	Increases	Decreases	Balance 6/30/20
Capital Assets, not being depreciated:				
Land	\$ 163,870.75	\$ -	\$ -	\$ 163,870.75
Capital Assets, being depreciated:				
Land Improvements	48,027.26			48,027.26
Building	787,943.97	-		787,943.97
Equipment, Furniture and Fixtures	160,510.37	5,289.50	-	165,799.87
Totals	<u>996,481.60</u>	<u>5,289.50</u>	<u>-</u>	<u>1,001,771.10</u>
Less Accumulated Depreciation for:				
Land Improvements	47,626.84	-	-	47,626.84
Building	229,316.40	15,287.64	-	244,604.04
Equipment, Furniture and Fixtures	133,723.60	1,988.27	-	135,711.87
Total Accumulated Depreciation	<u>410,666.84</u>	<u>17,275.91</u>	<u>-</u>	<u>427,942.75</u>
Total Capital Assets, being Depreciated, Net	<u>585,814.76</u>	<u>(11,986.41)</u>	<u>-</u>	<u>573,828.36</u>
Capital Assets, Net	<u>\$ 749,685.51</u>	<u>\$ (11,986.41)</u>	<u>\$ -</u>	<u>\$ 737,699.10</u>

5. LIABILITIES:

On April 22, 2020 the South Dakota High School Activities Association was awarded a Paycheck Protection Program loan in the amount of \$179,500.00, which is fully forgivable if the terms of the program are fulfilled. Payments on the loan are deferred pending a determination of forgiveness by the Small Business Administration.

Long-term obligations at June 30, 2020 and changes to long-term liabilities during the fiscal year ended are as follows:

	Balance 7/01/19	Increases	Decreases	Balance 6/30/20	Due Within One Year
Accrued Vacation	\$74,285.96	\$ 50,992.41	\$45,839.59	\$ 79,438.78	\$ 46,003.43
Accrued Sick Pay	4,813.26	2,224.56	737.20	6,300.62	885.85

6. INCOME TAXES:

The Association is exempt from federal income taxes pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code and is not classified as a private foundation. Contributions to the organization are deductible for income tax purposes.

Accounting standards prescribe a recognition threshold of more likely than not, and a measurement attribute for all tax positions taken or expected to be taken on a tax return, in order for those tax positions to be recognized in the financial statements. At June 30, 2020, the Association believes that there are no uncertain tax positions or liabilities, or interest and penalties associated with uncertain tax positions. If the Association had interest and penalties related to uncertain tax positions, it would be accounted for as a component of income tax expense. In accordance with the applicable statute of limitations, the Association's tax returns could be audited by the Internal Revenue Service for the years ended June 30, 2015 to 2020.

7. POST EMPLOYMENT BENEFIT:

The Association adopted a policy to provide past Executive Director Marlyn Goldhammer \$400.00 a month, for the rest of his life, to purchase supplemental medical insurance. This benefit went into effect July 1, 2001. Marlyn Goldhammer is the only retiree eligible to receive this benefit.

During fiscal year 2020, a budgeted expense of \$4,800.00 was incurred for this benefit. Future payments have been estimated to total approximately \$15,872.77. No monies have been set-aside for future payments.

8. SEVERANCE PAY BENEFIT:

The Association has a policy where a retirement/severance benefit is available to any qualifying employee. The employee must be at least 55 years of age and has not yet reached their 69th birthday. An employee who has been employed by the Association for at least fifteen (15) years will be eligible for 60% of their final salary payable over a three (3) year period. The first payment shall be made prior to June 30 of the retirement year with payments two and three being made the following January 1 and prior to February 28 the following two years. An employee who has been employed by the Association for at least twenty (20) years will be eligible for 80% of their final salary payable over a three (3) year period. Payment will be made during the month of June each fiscal year. An employee who has been employed by the Association for at least twenty-five (25) years will be eligible for 100% of their final salary payable over a three (3) year period. Payment will be made during the month of June each fiscal year. A maximum of one new recipient may become eligible per budget year. Notice of retirement must be submitted in writing a minimum of 180 days prior to the actual retirement date. During fiscal year 2020, no expense was incurred for this benefit. No future payments have been scheduled over the next year. No monies have been set aside for future payments.

In the event the employee entitled to the separation pay policy benefit hereunder shall die while all or part of such benefit remains unpaid, such unpaid benefit or part thereof shall be paid to the beneficiary designated in writing by the employee prescribed by the comptroller. In the event no beneficiary has been designated, such unpaid benefit shall be paid to the estate of the deceased.

9. RISK MANAGEMENT:

The Association 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 fiscal year ended June 30, 2020, the Association managed its risks as follows:

Employee Health & Dental Insurance:

See note 1 g.

Liability Insurance:

The Association purchases liability insurance for risks related to torts; theft or damage to property; and errors and omissions of staff members from a commercial insurance carrier.

Board of Directors coverage includes:

- a) Bodily injury liability, including participant and spectator bodily injury at events under the Association's jurisdiction, sponsorship or control;
- b) Property damage liability at events under the Association's jurisdiction, sponsorship, and control;
- c) Auto liability insurance of secondary coverage in the amount of \$1,000,000 when driving personal car for Association business; and
- d) Accidental Death/Trip Insurance \$250,000.

Staff member coverage includes any suit brought by a third party for:

- a) Bodily injury liability, including participant and spectator bodily injury at events under the Association's jurisdiction, sponsorship of Directors;
- b) Property damage liability at events under the Association's jurisdiction, sponsorship and control;
- c) Advertising injury liability; and
- d) Libel or slander.

Coverage for errors and omissions of staff members is \$1,000,000.

Automobile:

Automobile liability insurance, which covers all staff members, is secondary coverage in the amount of \$1,000,000 when driving personal car for Association business. The insurance coverage is through a commercial carrier.

Property and Building:

Coverage is through a commercial carrier.

Worker's Compensation:

The Association purchases liability insurance for worker's compensation from a commercial carrier.

Unemployment Benefits:

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

During the fiscal year ended June 30, 2020, no claims for unemployment benefits were paid. At June 30, 2020, no claims had been filed for unemployment benefits and none are anticipated in the next fiscal year.

10. SIGNIFICANT CONTINGENCIES—LITIGATION:

At June 30, 2020, the Association was not involved in any litigation.

11. PENSION NOTE:

Plan Information:

All employees, working more than 20 hours per week during the 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 provide retirement, disability, and survivor benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering and amending plan provisions are found in 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://sdrs.sd.gov/publications.aspx> or by writing to the SDRS , P.O. Box 1098, Pierre, SD 57501-1098 or by calling (605) 773-3731.

Benefits Provided:

SDRS has three different classes of employees, Class A general members, Class B public safety and judicial members, and Class C Cement Plant Retirement Fund members.

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

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

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

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

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 Association's share of contributions to the SDRS for the fiscal years ended June 30, 2020, 2019 and 2018, equal to required contributions each year, were as follows:

<u>Year</u>	<u>Amount</u>
2020	\$ 48,174.64
2019	47,219.67
2018	42,778.76

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

At June 30, 2019, SDRS is 100.09% funded and accordingly has a net pension asset. The proportionate share of the components of the net pension asset of the South Dakota Retirement System, for the Association as of the measurement period ending June 30, 2019 and reported by the Association as of June 30, 2020 are as follows:

Proportionate share of pension liability	\$ 4,612,759.59
Less proportionate share of net pension restricted for pension benefits	<u>4,616,682.07</u>
Proportionate share of net pension liability (asset)	\$ (3,922.48)

At June 30, 2020, the Association reported an asset of \$3,922.48 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2019 and the total pension asset used to calculate the net pension asset was based on a projection of the Association's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2019 the Association's proportion was 0.0370140% which is an increase of 0.0023539% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Association recognized a reduction of pension expense of \$ 112,191.09. At June 30, 2020 the Association reported deferred outflows of resources and deferred inflows or resources related to pension from the following sources:

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Difference between expected and actual experience.	\$ 15,386.32	\$ 1,775.38
Changes in assumption.	135,471.89	55,536.90
Net difference between projected and actual earnings on pension plan investments.		22,596.64
Changes in proportion and difference between Association contributions and proportionate share of contributions.	7,518.65	9,855.97
Association contributions subsequent to the measurement date.	48,174.64	
TOTAL	\$ 206,551.50	\$ 89,764.89

The \$48,174.64 reported as deferred outflow of resources related to pensions resulting from Association contribution subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. 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:		
2021	\$	86,196.43
2022		(12,948.81)
2023		(10,978.66)
2024		6,343.02
TOTAL	\$	68,611.97

Actuarial Assumptions:

The total pension liability (asset) in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary Increases	Graded by years of service, from 6.50% at entry to 3.00% after 25 years of service
Discount Rate	6.50% net of plan investment expense
Future COLAs	1.88%

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

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period of July 1, 2011 to June 30, 2016.

Investment portfolio management is the statutory responsibility of the South Dakota Investment Council (SDIC), which may utilize the services of external money managers for management of portions of the portfolio. SDIC is governed by the Prudent Man Rule (i.e., the council should use the same degree of care as a prudent man). Current SDIC investment policies dictate limits on the percentage of assets invested in various types of vehicles (equities, fixed income securities, real estate, cash, private equity, etc.). The long-term expected rate of return on pension plan investments was determined using a method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2019 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	58.0%	4.7%
Fixed Income	30.0%	1.7%
Real Estate	10.0%	4.3%
Cash	2.0%	0.9%
Total	100%	

Discount Rate:

The discount rate used to measure the total pension liability (asset) was 6.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that matching employer contributions will be made at rates equal to the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

Sensitivity of liability (asset) to change in the discount rate:

The following presents the Association's proportionate share of net pension liability (asset) calculated using the discount rate of 6.50% as well as what the Association's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.50%) or 1-percentage point higher (7.50%) than the current rate:

	<u>1 % Decrease</u>	<u>Current Discount Rate</u>	<u>1 % Increase</u>
Associations proportionate share of the net pension liability (asset)	\$ 651,053.32	\$ (3,922.48)	\$ (537,609.39)

Pension Plan Fiduciary Net Position:

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

12. FAIR VALUE MEASUREMENTS:

Accounting standards define fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The three-level fair value hierarchy is defined as follows:

Level One: observable inputs such as quoted market prices for identical assets or liabilities in active markets. The types of assets and liabilities included in Level One are highly liquid and actively traded instruments with quoted market prices.

Level Two: inputs include quoted prices in markets that are not active or model inputs that are observable either directly or indirectly for substantially the full term of the asset or liability. The types of assets and liabilities included in Level Two are typically either comparable to actively traded securities or priced with models using observable inputs.

Level Three: inputs are based on prices or valuation techniques that are unobservable. These types of assets and liabilities require significant management judgment or estimation.

The following table presents the assets measured at fair value on a recurring basis as of June 30, 2020, on the accompanying statement of net position by the three-level fair value hierarchy. No liabilities are measured at fair value. The Association has no assets or liabilities measured on a non-recurring basis.

	Total	Level 1	Level 2	Level 3
Exchange-Traded Funds	\$ 164,698	\$ 164,698	\$ -	\$ -
Total Investments by fair value level	164,698	\$ 164,698	\$ -	\$ -

Investment measure at Net Asset Value (NAV)

Mutual Funds	815,648
Alternative Investments	49,600
Total investments measure at NAV	865,248
Total investments measured at Fair Value	\$1,029,946

At each measurement date, the Association estimates the fair value of the financial instruments using various valuation techniques. The Association utilizes, to the extent available, quoted market prices in active markets or observable market inputs in estimating the fair value of investments. When quoted market prices or observable market inputs are not available, the Association utilizes valuation techniques that rely on unobservable inputs to estimate the fair value of investments. The following describes the valuation techniques used to determine the fair value of investments held as of June 30, 2020. Exchange-traded funds classified in Level 1 of the fair value hierarchy are valued using quoted prices in active markets. Mutual funds are valued at the net asset value per share based on valuations of the underlying companies or securities as determined and reported by the fund manager. Alternative investments are valued at the net asset value per share as determined by independent valuation firms.

13. SUBSEQUENT EVENTS

On March 26, 2021 the South Dakota High School Activities Association was awarded a second Paycheck Protection Program loan in the amount of \$176,047, which is fully forgivable if the terms of the program are fulfilled.

On December 15, 2020 the Association was awarded a grant from the State of South Dakota under the Small Nonprofit Grants Program in the amount of \$186,946. The grant was awarded to replace income lost during the period September 1, 2020 through November 30, 2020.

On June 6, 2021 the Association received notice from the Small Business Administration of the full forgiveness for the first Paycheck Protection Program loan received on April 22, 2020.

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE ASSOCIATION CONTRIBUTIONS
South Dakota Retirement System
Last 10 Fiscal Years*

	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 48,175	\$ 47,220	\$ 42,779	\$ 42,076	\$ 43,167	\$ 39,813
Contributions in relation to the Contractually required contribution	48,175	47,220	42,779	42,076	43,167	39,813
Contribution deficiency (excess)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Association's covered-employee payroll	\$ 801,678	\$ 785,742	\$ 712,980	\$ 701,265	\$ 719,450	\$ 663,550
Contributions as a percentage of Covered-employee payroll	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%

* Until a full 10-year trend is compiled, the Association will present information for those years for which information is available.

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE ASSOCIATION'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
South Dakota Retirement System
Last 10 Fiscal Years*

	2020	2019	2018	2017	2016	2015
Association's proportion of the net pension liability/asset	0.0370140%	0.0346601%	0.0361807%	0.0378359%	0.0363446%	0.0392004%
Association's proportionate share of net pension liability (asset)	\$ (3,922)	\$ (808)	\$ (3,283)	\$ 127,806	\$ (154,148)	\$ (282,423)
Association's covered-employee payroll	\$ 748,224	\$ 712,980	\$ 701,265	\$ 719,450	\$ 663,550	\$ 685,507
Association's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.52%	0.11%	0.47%	17.76%	23.23%	41.20%
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.09%	100.02%	100.10%	96.89%	104.1%	107.3%

* The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30 of previous fiscal year. Until a full 10-year trend is compiled, the Association will present information for those years for which information is available.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE ASSOCIATION'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY (ASSET)
South Dakota Retirement System

Legislation enacted in 2017 modified the SDRS COLA. For COLAs first applicable in 2018, the SDRS COLA will equal the percentage increase in the most recent third calendar quarter CPI-W over the prior year, no less than 0.5% and no greater than 3.5%. However, if the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (currently 2.25%) is less than 100%, the maximum COLA payable will be limited to the increase that if assumed on a long-term basis, results in a FVFR equal to or exceeding 100%. That condition existed as of June 30, 2018 and exists again this year as of June 30, 2019. Future COLAs are assumed to equal the current restricted maximum COLA which was 2.03% as of June 30, 2018 and is 1.88% as of June 30, 2019.

The changes in actuarial assumptions decreased the Actuarial Accrued Liability by 1.5% of the Actuarial Accrued Liability based on the 2.03% COLA, reflecting the current and assumed future restricted maximum COLA of 1.88%.

Actuarial assumptions are reviewed in depth periodically, with the next experience analysis anticipated before the June 30, 2022 Actuarial Valuation and any recommended changes anticipated to be first implemented in the June 30, 2022 Actuarial Valuation.

SUPPLEMENTARY DATA
SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF BUDGETED AND ACTUAL REVENUES - CASH BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budgeted Revenue	Actual Revenue	Variance Favorable/ (Unfavorable)
Activities			
Boys' "B" Basketball	\$ 110,000.00	\$ -	\$ (110,000.00)
Girls' "B" Basketball	65,000.00	3,878.00	(61,122.00)
Football	215,000.00	149,190.00	(65,810.00)
Gymnastics	12,000.00	11,980.00	(20.00)
Track & Field	115,000.00	78,752.00	(36,248.00)
Chorus & Orchestra	75,000.00	51,322.60	(23,677.40)
All-State Band	9,000.00	-	(9,000.00)
Cheer & Dance	21,000.00	24,826.00	3,826.00
Cross Country	23,000.00	23,298.00	298.00
Soccer	15,000.00	25,462.00	10,462.00
All-State Jazz Band	2,000.00	-	(2,000.00)
Combined AA Girls & Boys Basketball	200,000.00	-	(200,000.00)
Combined A & B Wrestling	250,000.00	153,909.27	(96,090.73)
Combined B A AA Volleyball	150,000.00	115,233.00	(34,767.00)
Combined A Girls & Boys Basketball	175,000.00	-	(175,000.00)
Student Council	84,000.00	26,692.00	(57,308.00)
Total Activities	1,521,000.00	664,542.87	(856,457.13)
TV Contract - FB/BB/VB/WR	123,500.00	123,500.00	-
Ball Bids	50,000.00	37,500.00	(12,500.00)
Corporate Partner	342,500.00	287,514.00	(54,986.00)
Total	516,000.00	448,514.00	(67,486.00)
Sub-State Events			
Girls' Basketball	90,000.00	103,844.42	13,844.42
Boys' Basketball	125,000.00	142,329.92	17,329.92
Football Playoffs	90,000.00	71,107.10	(18,892.90)
Wrestling	10,500.00	8,273.60	(2,226.40)
Volleyball	70,000.00	72,951.92	2,951.92
Total Sub-State Events	385,500.00	398,506.96	13,006.96
Fees			
Participation Fees	153,900.00	111,600.00	(42,300.00)
Subscription/Postage Fee	22,250.00	22,250.00	-
NFHS News/Student Press Pass	5,580.00	5,959.00	379.00
Sub-State Broadcast Media Fee	1,000.00	500.00	(500.00)
Total Fees	182,730.00	140,309.00	(42,421.00)
General			
Music Supplies	150.00	119.48	(30.52)
Coaches Clinic	900.00	-	(900.00)
Membership Dues	10,000.00	10,368.49	368.49
Rule Books/Publications	25,000.00	31,191.00	6,191.00
Registration of Officials	70,000.00	68,618.17	(1,381.83)
Penalties and Fines	8,000.00	8,097.00	97.00
Sale of Medals	2,300.00	1,235.75	(1,064.25)
Miscellaneous	22,000.00	13,968.90	(8,031.10)
Speech Programs/Shirts	500.00	1,206.00	706.00
Music Program Ad Sales	-	300.00	300.00
Speech Ad Revenue	-	300.00	300.00
Interest	500.00	9.91	(490.09)
Total General	139,350.00	135,414.70	(3,935.30)
GRAND TOTAL	\$ 2,744,580.00	\$ 1,787,287.53	\$ (957,292.47)

SUPPLEMENTARY DATA
SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES - CASH BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budgeted Expenditures	Actual Expenditures	Variance Favorable/ (Unfavorable)
Regular Salaries	\$ 764,954.00	\$ 768,818.04	\$ (3,864.04)
Temporary Salaries	500.00	-	500.00
Total Salaries	<u>765,454.00</u>	<u>768,818.04</u>	<u>(3,364.04)</u>
Social Security	58,519.00	56,179.48	2,339.52
Retirement	45,897.00	48,509.21	(2,612.21)
Health Insurance	169,334.00	162,010.54	7,323.46
Dental Insurance	5,093.00	4,532.00	561.00
Worker's Compensation	6,200.00	3,017.00	3,183.00
Life Insurance	378.00	-	378.00
Supplemental Medical	4,800.00	4,800.00	-
Total Employee Benefits	<u>290,221.00</u>	<u>279,048.23</u>	<u>11,172.77</u>
Legal Costs and Fees/Lobbyist	25,000.00	18,735.00	6,265.00
Retirement/Investment Advisor	1,300.00	-	1,300.00
Audit	12,000.00	25,735.50	(13,735.50)
Clinicians-Coaches Clinic	5,200.00	29.55	5,170.45
Appeals Committee	200.00	-	200.00
Section V Meeting	2,000.00	623.16	1,376.84
11 States Meeting	2,000.00	1,327.26	672.74
Utilities	7,200.00	6,931.63	268.37
Maintenance and Repairs	8,000.00	9,250.47	(1,250.47)
Technology	11,500.00	11,222.43	277.57
Staff In-Service	500.00	145.32	354.68
Snow Removal/Lawn	1,600.00	1,902.70	(302.70)
NFHS-Debate Topic Meeting	1,500.00	1,021.66	478.34
NFHS-Music/Speech Meeting	1,200.00	1,477.45	(277.45)
NF Summer Meeting	30,000.00	2,940.51	27,059.49
NF Winter Meeting	3,200.00	2,392.63	807.37
NF Legal Meeting	2,800.00	516.40	2,283.60
Staff Travel	70,000.00	16,673.76	53,326.24
Board of Control Travel	21,000.00	15,464.16	5,535.84
Advisory/Ad Hoc Com/Officials	23,000.00	11,030.44	11,969.56
Dues-Regional Wrestling Assoc.	1,100.00	790.00	310.00
Dues-Regional Basketball Assoc.	5,000.00	4,850.00	150.00
Dues-Regional Volleyball Assoc.	2,300.00	2,420.00	(120.00)
Telephone	10,400.00	9,058.87	1,341.13
Postage and Permit	19,000.00	21,273.94	(2,273.94)
United Parcel Service	5,200.00	4,032.45	1,167.55
State Officials Council	12,000.00	13,247.00	(1,247.00)
Internet/Cable	2,500.00	2,151.43	348.57
Midwest Officials Summit	1,500.00	1,280.54	219.46
Dues-Football Assoc.	4,200.00	4,040.00	160.00
Dues-Gymnastics Assoc.	340.00	330.00	10.00
State Event Directors Reception	2,000.00	257.63	1,742.37
NASO Travel	2,000.00	2,013.35	(13.35)
Media	1,500.00	188.93	1,311.07
Officials Gifts	2,500.00	1,304.69	1,195.31
State Event Directors/Corp Gifts	3,500.00	1,916.64	1,583.36
FB Rules Meeting	1,300.00	1,109.14	190.86
SDIAAA	2,000.00	-	2,000.00
Commercial Printing	20,000.00	9,617.59	10,382.41
Printing-Officials	7,500.00	-	7,500.00
NFOA Membership	20,000.00	18,309.00	1,691.00
Catastrophic/Liability Insurance	141,405.00	141,405.60	(0.60)
State Officials Coordinator	10,500.00	12,427.87	(1,927.87)
Professional Accounting Services	3,000.00	2,076.30	923.70
Technology Conference	1,000.00	1,083.67	(83.67)
NSDA National Conference	1,300.00	888.93	411.07
Miscellaneous	21,360.00	25,888.51	(4,528.51)
Total Purchased Services	<u>533,605.00</u>	<u>409,382.11</u>	<u>124,222.89</u>

SUPPLEMENTARY DATA
SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES - CASH BASIS (continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Budgeted	Actual	Variance
	Expenditures	Expenditures	Favorable/ (Unfavorable)
Office Supplies	6,200.00	6,529.08	(329.08)
Custodial Supplies	1,500.00	322.04	1,177.96
Subscriptions	2,400.00	2,178.05	221.95
Rule Books and Exams	43,000.00	40,350.07	2,649.93
Distinguished Service Awards	550.00	432.00	118.00
Inventory of Medals	1,200.00	186.00	1,014.00
Total Supplies and Materials	<u>54,850.00</u>	<u>49,997.24</u>	<u>4,852.76</u>
NF Dues/Foundation	2,500.00	2,500.00	-
Travel Accident Insurance	1,000.00	950.00	50.00
D&O Liability Insurance	10,756.00	10,576.00	180.00
Excess Liability Insurance	3,246.00	3,246.00	-
General Liability Insurance	13,072.00	13,072.00	-
Surety Bond	700.00	700.00	-
Car Liability Insurance	5,979.00	5,979.00	-
Insurance Office and Contents	5,050.00	5,405.02	(355.02)
General Liability Insurance - Member Schools	16,296.00	16,012.00	284.00
Total Other Objects	<u>58,599.00</u>	<u>58,440.02</u>	<u>158.98</u>
Officials Observation	<u>6,000.00</u>	<u>6,085.00</u>	<u>(85.00)</u>
Combined Boys' and Girls' "AA" Basketball	137,800.00	2,613.20	135,186.80
Combined Boys' and Girls' "A" Basketball	104,600.00	3,222.00	101,378.00
Combined "A" and "B" Wrestling	130,050.00	54,296.46	75,753.54
Boys' "B" Basketball	43,400.00	2,961.98	40,438.02
Girls' "B" Basketball	37,200.00	22,811.77	14,388.23
Gymnastics	19,150.00	16,688.51	2,461.49
Track and Field	65,000.00	16,607.41	48,392.59
Golf	19,500.00	9,142.54	10,357.46
Tennis	12,700.00	10,370.24	2,329.76
Cross Country	11,400.00	11,066.71	333.29
Football Play-Offs	37,600.00	33,861.08	3,738.92
Combined "B", "A", & "AA" Volleyball	143,450.00	65,772.30	77,677.70
Cheer and Dance	17,900.00	9,728.04	8,171.96
Soccer	12,700.00	7,905.32	4,794.68
Student Council	76,950.00	6,382.94	70,567.06
Oral Interp	15,200.00	13,051.54	2,148.46
One Act Play	16,100.00	18,025.37	(1,925.37)
Debate	17,030.00	12,390.98	4,639.02
All-State Jazz Band	12,650.00	1,480.10	11,169.90
All-State Chorus and Orchestra	73,165.00	32,271.27	40,893.73
All-State Band	29,700.00	27,161.72	2,538.28
Music Miscellaneous	500.00	-	500.00
Journalism	5,100.00	3,813.54	1,286.46
Visual Arts	12,700.00	1,232.31	11,467.69
Total Events	<u>1,051,545.00</u>	<u>382,857.33</u>	<u>668,687.67</u>
GRAND TOTAL	<u>\$ 2,760,274.00</u>	<u>\$ 1,954,627.97</u>	<u>\$ 805,646.03</u>

SUPPLEMENTARY DATA
SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
NOTES TO THE SCHEDULES OF BUDGET AND ACTUAL REVENUES AND EXPENDITURES
June 30, 2020

Note 1: Purpose of the Schedule

Article IV of the South Dakota High School Activities Association's (Association) Constitution requires the Board of Directors to adopt a budget for each fiscal year.

Note 2: Significant Accounting Policies

- A. Reporting Entity – The accompanying schedules include primary activities, events, fees, and general areas administered by the Association for the fiscal year ended June 30, 2020
- B. Basis of Accounting – The information presented in the Schedules of Budgeted and Actual Revenues and Expenditures are presented on the cash basis of accounting. The Association's basic financial statements are reported on the accrual basis of accounting and, therefore, the schedule's data may not be directly traceable to the basic financial statements.
- C. Sub-State Events – Associations throughout the State host sub-state events. The School Districts collect the revenue and subtract from that revenue the expenditures applicable to hosting the sub-state events. The School Districts then remit payment to the Association for the Association's share of the sub-state proceeds. The payment received by the Association is reflected in the Schedule of Budgeted and Actual Revenues. Generally accepted accounting principles require the total revenue earned and the total expenditures incurred be reported on the accrual basis of accounting in the basic financial statements, therefore, the schedule's data may not be directly traceable to the basic financial statements.



**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
REGULAR MEETING OF THE BOARD OF DIRECTORS
Monument Center Board Room- Rapid City, SD**

November 3, 2021

9:30 AM MT

Rapid City, South Dakota

The Board of Directors held a regular meeting on November 3, 2021, at the Monument Center Board Room in Rapid City, South Dakota with members present as follows:

Tom Culver	Mark Murphy	Barry Mann
Eric Denning	Derek Barrios	Marty Weismantel
Michael Talley	Terry Rotert	

Staff members present included Dr. Dan Swartos, Jo Auch, Randy Soma, Brooks Bowman (via Zoom), and Ryan Mikkelsen.

The meeting was called to order by Chairman Tom Culver at 9:30 A.M., followed by the pledge of allegiance.

Item #1-Approval of Agenda

Motion by Marty Weismantel second by Derek Barrios, to approve the agenda as amended, adding item #10-5, approval of venue change for All-State Chorus and Orchestra.

Motion carried 8-0.

Item #2- Approve West River At-Large Ballot Results and Seat West-River At-Large Member

Motion by Eric Denning, second by Mark Murphy, to approve the West-River At-Large runoff ballot results as such:

- Kelly Messmer, Harding County- 57
- Todd Palmer, Sturgis Brown- 53

and to seat Kelly Messmer immediately. *Motion carried 8-0.*

Terry Rotert was appointed and took his seat immediately, beginning at 9:33 AM.

Item #3- Public Forum

Chairman Culver reviewed the SDHSAA Public Forum protocol. No individuals participated in the public forum.

Item #4- Approval of the minutes from the Strategic Planning Meeting held August 11, 2021 and Regular Meeting held August 12, 2021.

Motion by Michael Talley, second by Marty Weismantel, to approve the minutes as presented.

Motion carried 9-0.

Item #5- Approval of Finance Reports

SDHSAA Executive Director Dr. Dan Swartos and SDHSAA Finance Director Ryan Mikkelsen reported on the income statements and balance sheets for August and September of 2021 and the cash flow report. Brad Reinke presented the report from Reinke Gray via Zoom.

Motion by Derek Barrios, second by Michael Talley, to approve the Finance Reports as presented.

Motion Carried 9-0.

Item #6- Consent Agenda

The consent agenda contained the following items:

- A. Vouchers for July of 2021 in the amount of \$167,773.86 and September of 2021 in the amount of \$271,130.55.
- B. Approval of Journalism Advisory Committee Nominations
- C. Request from Custer and Hill City to form a wrestling practice cooperative.
- D. Penalty to Dakota Valley Soccer for violation of In-Season Rules.
- E. Penalty to Rapid City Central Girls Basketball for violation of Out-of-Season Rules.
- F. Request from Viborg-Hurley and Irene-Wakonda to form a wrestling cooperative.
- G. Request from Madison, Oldham-Ramona, and Rutland to form a wrestling cooperative.

Motion by Marty Weismantel, second by Barry Mann, to approve the consent agenda as presented.

Motion carried 9-0.

Item #7- Reports

The board heard reports on the following:

- State Golf, Soccer, and Cross Country from Randy Soma
- State Tennis and Cheer and Dance from Jo Auch
- State Journalism and All-State Chorus and Orchestra from Brooks Bowman
- Native American Advisory from Dan Swartos
- Cross Country/Track and Field Advisory from Randy Soma
- Journalism Advisory from Brooks Bowman
- Tennis Advisory from Jo Auch
- NFHS Section V, Section 7/8, SMAC, and NFHS Board of Directors Meetings from Dan Swartos
- E-Sports Steering Committee from Dan Swartos
- SDHSAA Foundation Report
- There was no report from SDSSA
- Report from SDIAAA from Jim Dorman and Joey Struwe, delivered by Dan Swartos
- 2021-22 Goal Report from Dan Swartos

Item #8- Consider Softball Steering Committee Report

Jo Auch and Dan Swartos delivered the softball steering committee report to the Board of Directors.

Motion by Kelly Messmer, second by Michael Talley, to approve sanctioning of Softball as a sport beginning in the 2022-23 school year, with season dates to be determined at the January 2022 Board meeting. *Motion Carried 8-1, with Weismantel dissenting.*

Item #9- Conduct first reading of staff submitted Constitution and By-Laws

Motion by Michael Talley, Second by Terry Rotert, to conduct a first reading of staff submitted Constitution and By-Laws changes. *Motion carried 9 -0.* **Proposed changes can be found on the November 2021 Agenda, item #9.**

Item #10- Consider ADM Counts for the 2022-23 and 2023-24 school years

No Action, as the counts were not yet ready. They will be considered at the January 2022 Board Meeting.

Item #10.5- Consider Venue Changes for 2023 and 2024 All-State Chorus and Orchestra

Motion by Marty Weismantel, second by Derek Barrios, to move 2023 All-State Chorus and Orchestra from Sioux Falls to Rapid City in 2023 and from Rapid City to Sioux Falls in 2024. *Motion carried 9-0.*

Item #11- Board Sharing

Mike Talley was excited to be in-person and for activities up and going this year.

Barry Mann was thankful to have state activities this fall. He noted thanks for the tour of the Summit Arena and noted the schedule for the upcoming Lakota Nation Invitational.

Marty Weismantel thanked the staff for their work and noted appreciation to Randy Soma for his work on football scheduling this fall and to Brooks Bowman for an excellent All-State Chorus and Orchestra event.

Kelly Messmer and Terry Rotert noted appreciation for the opportunity to be on the Board.

Eric Denning enjoyed coming to Rapid City for the Board meeting and was happy to have state events up and going this year.

Derek Barrios thanked the staff for their work, enjoyed the Summit Arena tour, and was thankful for the good conversation regarding softball.

Mark Murphy encouraged coaches to get involved in advisory meetings and thanked the staff.

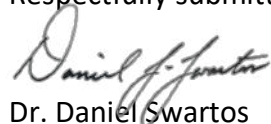
Tom Culver complimented the state Cross Country meet and how smoothly it went.

Dan Swartos informed the Board of the Lakota Nation Invitational December 13-18 and encouraged the Board to attend.

Item #12- Adjourn

Motion by Eric Denning, second by Terry Rotert to adjourn. Chairman Culver declared the meeting adjourned at 11:54 AM Mountain Time.

Respectfully submitted,



Dr. Daniel Swartos

SDHSAA Executive Director



**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
REGULAR MEETING OF THE BOARD OF DIRECTORS
Board Room- SDHSAA Office Pierre, South Dakota**

January 12, 2022

9:00 AM CT

Pierre, South Dakota

The Board of Directors held a regular meeting on January 12, 2022 at the SDHSAA Board Room in Pierre, South Dakota with members present as follows:

Tom Culver	Mark Murphy	Barry Mann	Tom Culver
Eric Denning	Derek Barrios	Marty Weismantel	Kelly Messmer

Board member Michael Talley joined via Zoom.

Staff members present included Dr. Dan Swartos, Jo Auch, Randy Soma, Brooks Bowman, and Ryan Mikkelsen.

The meeting was called to order by Chairman Tom Culver at 9:00 A.M., followed by the pledge of allegiance.

Item #1-Approval of Agenda

Motion by Derek Barrios, second by Marty Weismantel, to approve the agenda as amended, adding item #5K- Little Wound/Crazy Horse wrestling cooperative.

Motion carried 9-0.

Item #2- Public Forum

Chairman Culver reviewed the SDHSAA Public Forum protocol. Kimball HS Principal and AD Matt Dykstra discussed classification structures.

Item #3- Approval of the minutes from the Regular Meeting held November 3, 2021.

Motion by Kelly Messmer, second by Terry Rotert, to approve the minutes as presented.

Motion carried 9-0.

Item #4- Approval of Finance Reports

SDHSAA Executive Director Dr. Dan Swartos and SDHSAA Finance Director Ryan Mikkelsen reported on the income statements and balance sheets for October, November, and December of 2021 and the cash flow report. Brad Reinke presented the report from Reinke Gray.

Motion by Eric Denning, second by Mark Murphy, to approve the Finance Reports as presented.

Motion Carried 9-0.

Item #5- Consent Agenda

The consent agenda contained the following items:

- A. Vouchers for October of 2021 in the amount of \$393,809.61, November of 2021 in the amount of \$222,353.30 and December of 2021 in the amount of \$157,367.17.
- B. Approve cooperative dissolution between Wessington Springs and Wessington Springs Cyber School in basketball, volleyball, cross country, and track and field beginning with the 2022-23 school year.
- C. Approve cooperative dissolution between Arlington and Lake Preston in the sports of Football and Competitive Cheer beginning in 2022-23.
- D. Approve cooperative dissolution between Canistota and Freeman in the sport of football beginning in 2022-23.
- E. Approve cooperative sponsorship of activities between Lake Preston and Iroquois in basketball, cross country, volleyball, competitive cheer, football, and golf beginning in 2022-23.
- F. Approve participation of Lakota Tech in wrestling, place in Region 4A beginning in 2021-22.
- G. Approve penalty to Elk Point Jefferson Boys Basketball for out of season violation.
- H. Approve cooperative dissolution between Iroquois and Doland all activities beginning in 2022-23.
- I. Approve penalty to Sioux Falls Lincoln Girls Basketball for out of season violation.
- J. Approve request from Tripp-Delmont/Armour to sponsor boys/ girls golf beginning in 2021-22.
- K. Approve wrestling cooperative between Little Wound and Crazy Horse beginning in 2021-22.

Motion by Marty Weismantel, second by Terry Rotert, to approve the consent agenda as presented.

Motion carried 9-0.

Item #6- Reports

The board heard reports on the following:

- State Football from Randy Soma
- State Volleyball from Jo Auch
- State Oral Interp from Brooks Bowman
- Volleyball and Competitive Cheer and Dance Advisories from Jo Auch
- Sports Officials Advisory from Jo Auch
- Football and Golf Advisories from Randy Soma
- NIAA Meeting, NFHS Winter Meeting, NFHS Board Meeting from Dan Swartos
- E-Sports Steering Committee Report from Dan Swartos
- Board of Directors upcoming election from Dan Swartos
- SDHSAA Foundation Report from Clay Cudmore
- No report from SDSSA
- SDIAAAA/SDHSCA Report from Joey Struwe
- 2021-22 Goals Update from Dan Swartos

Chairman Culver called the Board to recess at 10:58 AM and out of recess at 11:03 AM.

Item #7- Adopt Softball Season Timeframe

Motion by Terry Rotert, second by Derek Barrios, to approve Softball as a spring sport beginning in the 2022-23 school year.

Motion Carried 9-0.

Item #8- Consider Classification Appeals for 2022-23 and 2023-24

- Lake Preston- Motion by Kelly Messmer, second by Marty Weismantel to approve Lake Preston's request to lower their ADM count by 4 for the 2022-23/2023-24 cycle. *Motion carried 9-0.*
- Hamlin- Motion by Derek Barrios, second by Mark Murphy, to approve Hamlin's request to be placed in 9AA for football and Class B for wrestling and golf. *Motion carried 8-1, with Weismantel dissenting.*
- Kadoka- Motion by Eric Denning, second by Marty Weismantel to table the Kadoka appeal. *Motion carried 9-0.*
- Sisseton- Motion by Terry Rotert, second by Kelly Messmer, to approve Sisseton's request to lower their ADM county by 6 for the 2022-23/2023-24 cycle. *Motion carried 9-0.*
- Kimball- Kimball's classification request died for lack of motion.
- Following appeals, Lake Preston's Enrollment Count changed to 33 for all students and 15 for male only. Sisseton's changed to 229 for all students and 105 for male only. Hamlin will be placed in Class 9AA for football and Class B for Wrestling and Golf.

Chairman Culver declared the Board at recess for lunch at 11:47AM and out of recess at 12:11 PM.

Item #9- Consider ADM Counts for the 2022-23 and 2023-24 school years

Motion by Marty Weismantel, second by Barry Mannto approve the enrollment counts for the 2022-23 and 2023-24 cycle, with the appeals changes noted above.

Motion carried 9-0. **Enrollment Counts Attached as Appendix A to the Minutes.**

Item #10- 2nd Reading of Staff Submitted Constitution and By-Laws Changes

Motion by Terry Rotert, second by Derek Barrios to acknowledge staff proposed constitutional changes 1-6 as a second reading. (NOTE- there will be a 3rd reading with small changes based on school feedback at the March 2022 meeting). *Motion carried 9-0.* **Proposed Amendments attached as Appendix B to the minutes.**

Item #11- 1st Reading of Staff Submitted Constitution and By-Laws Changes

Motion by Marty Weismantel, second by Eric Denning, to acknowledge staff proposed constitutional change #7 as a first reading. A second reading will occur at the March 2022 meeting. *Motion carried 9-0.* **Proposed Amendment attached as Appendix C to the minutes.**

Item #12-Conduct 1st Reading of Board of Directors Meeting Dates/Times for 2022-23

Motion by Eric Denning, second by Kelly Messmer to approve proposed dates/times as a first reading.
Motion Carried 9-0.

Item #13- Legislative Update

Dr. Swartos provided a 2022 Legislative Session update to the Board of Directors.

Item #14- Consider Board Submitted Constitutional Amendments

No Board Submitted Constitutional Amendments were presented.

Item #15- Board Sharing

Chairman Culver asked the Board to share items of concern, gratitude, or anything else for the good of the order:

- Terry Rotert- Thanked the staff for their work
- Derek Barrios- Thanked the staff, thanked Jo for her work on Softball
- Mark Murphy- Commended Randy Soma for state football and noted increasing COVID cases.
- Kelly Messmer- Noted he was pleased with fall championships and enjoyed state Volleyball.
- Barry Mann- Thanked the staff and wished everyone safety and health during COVID.
- Mike Talley- Thanked the staff for their work
- Tom Culver- Thanked everyone for their work, enjoyed attending state Oral Interp
- Marty Weismantel- Thanked staff and schools for their hard work, challenged all past and present Board members to donate to the SDHSAA Foundation.
- Eric Denning- Appreciated the different perspectives that are present on the Board.

Item #16 Executive Session

Motion by Kelly Messmer, second by Derek Barrios, to enter into executive session per SDCL 1-25-2.1 and 1-25-2.3. *Motion carried 9-0.* Chairman Culver declared the board in executive session at 12:40 PM and out of executive session at 1:19 PM. The Board was joined in executive session by SDHSAA Legal Counsel Lindsey Riter-Rapp.

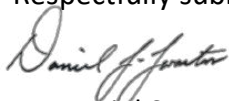
Item #17- Action resulting from Executive Session

There was no action resulting from executive session.

Item #18- Adjournment

Having no further business for the Board to consider, Chairman Culver asked for a motion to adjourn. Motion by Mark Murphy, second by Marty Weismantel, to adjourn. *Motion carried 9-0.* Chairman Culver declared the meeting adjourned at 1:20 PM.

Respectfully submitted,



Dr. Daniel Swartos
SDHSAA Executive Director

Alphabetically
~~by Enrollment~~
SDHSAA Enrollment- Grades 9-11
2022-23 and 2023-24 School Years



Rank by Enrollment	School Name	Total 9-11
1	Aberdeen Central High School	1040
2	Aberdeen Christian High School	61
3	Aberdeen Roncalli High School	90
4	Alcester-Hudson High School	76
5	Andes Central High School	60
6	Arlington High School	69
7	Armour High School	35
8	Avon High School	62
9	Baltic High School	131
10	Belle Fourche High School	341
11	Bennett County High School	100
12	Beresford High School	195
13	Bison High School	33
14	Black Hills Christian Academy High School	24
15	Bon Homme High School	103
16	Bowdle High School	36
17	Brandon Valley High School	1042
18	Bridgewater-Emery High School	75
19	Britton-Hecla High School	89
20	Brookings High School	769
21	Burke High School	69
22	C-EB High School	270
23	Canistota High School	57
24	Canton High School	224
25	Castlewood High School	67
26	Centerville High School	67
27	Chamberlain High School	215
28	Chester Area High School	83
29	Clark High School	77
30	Colman-Egan High School	76
31	Colome High School	50
32	Corsica-Stickney High School	48
33	Crazy Horse High School	70
34	Crow Creek High School	119
35	Custer High School	224
36	Dakota Christian High School	24
37	Dakota Valley High School	339
38	De Smet High School	51
39	Dell Rapids High School	222
40	Dell Rapids St. Marys High School	51
41	Deubrook High School	77
42	Deuel High School	127
43	Doland High School	23
44	Douglas High School	633

45	Dupree High School	100
46	Edgemont High School	41
47	Edmunds Central High School	26
48	Elk Mountain High School	2
49	Elk Point Jefferson High School	159
50	Elkton High School	97
51	Estelline High School	69
52	Ethan High School	62
53	Eureka High School	32
54	Faith High School	58
55	Faulkton High School	61
56	Flandreau High School	171
57	Flandreau Indian High School	70
58	Florence High School	67
59	Frederick High School	49
60	Freeman Academy High School	27
61	Freeman High School	65
62	Garretson High School	114
63	Gayville-Volin High School	62
64	Gettysburg High School	49
65	Great Plains Luth High School	101
66	Gregory High School	87
67	Groton Area High School	132
68	Hamlin High School	176
69	Hanson High School	94
70	Harding County High School	45
71	Harrisburg High School	1152
72	Henry High School	49
73	Herreid High School	29
74	Highmore-Harrold High School	48
75	Hill City High School	123
76	Hitchcock-Tulare High School	44
77	Hot Springs High School	193
78	Hoven High School	20
79	Howard High School	88
80	Huron High School	625
81	Ipswich High School	80
82	Irene-Wakonda High School	67
83	Iroquois High School	56
84	James Valley Chr High School	39
85	Jones County High School	39
86	Kadoka Area High School	55
87	Kimball High School	68
88	Lake Preston High School	33
89	Lakota Tech High School	412
90	Langford Area High School	38
91	Lead-Deadwood High School	175
92	Lemmon High School	60

93	Lennox High School	275
94	Leola High School	36
95	Little Wound High School	262
96	Lower Brule High School	74
97	Lyman High School	70
98	Madison High School	272
99	Marion High School	43
100	Marty High School	63
101	McCook Central High School	93
102	McCrossan High School	28
103	McIntosh High School	46
104	McLaughlin High School	135
105	Menno High School	59
106	Milbank High School	250
107	Miller High School	94
108	Mitchell Christian High School	22
109	Mitchell High School	729
110	Mobridge High School	157
111	Montrose High School	41
112	Mount Vernon High School	69
113	New Underwood High School	69
114	Newell High School	64
115	Northwestern High School	69
116	O`Gorman High School	543
117	Oelrichs High School	56
118	Oldham-Ramona High School	28
119	Parker High School	119
120	Parkston High School	110
121	Philip High School	74
122	Pierre T F Riggs High School	649
123	Pine Ridge High School	212
124	Plankinton High School	69
125	Platte-Geddes High School	102
126	Rapid City Central High School	1517
127	Rapid City Christian High School	164
128	Rapid City Stevens High School	1358
129	Red Cloud High School	146
130	Redfield High School	125
131	Rosholt High School	56
132	Rutland High School	33
133	Sanborn Central High School	31
134	Scotland High School	67
135	Selby High School	40
136	SF Christian High School	300
137	Sioux Falls Jefferson High School	1367
138	Sioux Falls Lincoln High School	1427
139	Sioux Falls Lutheran High School	24
140	Sioux Falls Roosevelt High School	1340

141	Sioux Falls Washington High School	1479
142	Sioux Valley High School	153
143	Sisseton High School	229
144	South Dakota Shool for the Blind and Visually Impaired	8
145	Spearfish High School	575
146	St Thomas More High Sch	136
147	St. Francis High Sch	151
148	Stanley County High School	98
149	Sturgis Brown High School	687
150	Sully Buttes High School	57
151	Summit High School	49
152	Sunshine Bible High School	9
153	Takini High School	34
154	Tea Area High School	443
155	Timber Lake High School	78
156	Tiospa Zina High School	122
157	Tiospaye Topa High School	37
158	Todd County High School	431
159	Tri-Valley High School	215
160	Tripp-Delmont High School	36
161	Vermillion High School	307
162	Viborg-Hurley High School	85
163	Wagner High School	154
164	Wakpala High School	59
165	Wall High School	71
166	Warner High School	68
167	Watertown High School	953
168	Waubay High School	43
169	Waverly/South Shore High School	63
170	Webster Area High School	110
171	Wessington Springs High School	53
172	Wessington Springs High School Cyber School	56
173	West Central High School	316
174	White Lake High School	31
175	White River High School	86
176	Willow Lake High School	41
177	Wilmot High School	52
178	Winner High School	148
179	Wolsey-Wessington High School	80
180	Woonsocket High School	61
181	Yankton High School	700

**SDHSAA Enrollment- Grades 9-11 by Enrollment
2022-23 and 2023-24 School Years**



Rank by Enrollment	School Name	Total 9-11
1	Rapid City Central High School	1517
2	Sioux Falls Washington High School	1479
3	Sioux Falls Lincoln High School	1427
4	Sioux Falls Jefferson High School	1367
5	Rapid City Stevens High School	1358
6	Sioux Falls Roosevelt High School	1340
7	Harrisburg High School	1152
8	Brandon Valley High School	1042
9	Aberdeen Central High School	1040
10	Watertown High School	953
11	Brookings High School	769
12	Mitchell High School	729
13	Yankton High School	700
14	Sturgis Brown High School	687
15	Pierre T F Riggs High School	649
16	Douglas High School	633
17	Huron High School	625
18	Spearfish High School	575
19	O`Gorman High School	543
20	Tea Area High School	443
21	Todd County High School	431
22	Lakota Tech High School	412
23	Belle Fourche High School	341
24	Dakota Valley High School	339
25	West Central High School	316
26	Vermillion High School	307
27	SF Christian High School	300
28	Lennox High School	275
29	Madison High School	272
30	C-EB High School	270
31	Little Wound High School	262
32	Milbank High School	250
33	Sisseton High School	229
34	Canton High School	224
35	Custer High School	224
36	Dell Rapids High School	222
37	Chamberlain High School	215
38	Tri-Valley High School	215
39	Pine Ridge High School	212
40	Beresford High School	195
41	Hot Springs High School	193
42	Hamlin High School	176
43	Lead-Deadwood High School	175
44	Flandreau High School	171

45	Rapid City Christian High School	164
46	Elk Point Jefferson High School	159
47	Mobridge High School	157
48	Wagner High School	154
49	Sioux Valley High School	153
50	St. Francis High Sch	151
51	Winner High School	148
52	Red Cloud High School	146
53	St Thomas More High Sch	136
54	McLaughlin High School	135
55	Groton Area High School	132
56	Baltic High School	131
57	Deuel High School	127
58	Redfield High School	125
59	Hill City High School	123
60	Tiospa Zina High School	122
61	Crow Creek High School	119
62	Parker High School	119
63	Garretson High School	114
64	Parkston High School	110
65	Webster Area High School	110
66	Bon Homme High School	103
67	Platte-Geddes High School	102
68	Great Plains Luth High School	101
69	Bennett County High School	100
70	Dupree High School	100
71	Stanley County High School	98
72	Elkton High School	97
73	Hanson High School	94
74	Miller High School	94
75	McCook Central High School	93
76	Aberdeen Roncalli High School	90
77	Britton-Hecla High School	89
78	Howard High School	88
79	Gregory High School	87
80	White River High School	86
81	Viborg-Hurley High School	85
82	Chester Area High School	83
83	Ipswich High School	80
84	Wolsey-Wessington High School	80
85	Timber Lake High School	78
86	Clark High School	77
87	Deubrook High School	77
88	Alcester-Hudson High School	76
89	Colman-Egan High School	76
90	Bridgewater-Emery High School	75
91	Lower Brule High School	74
92	Philip High School	74

93	Wall High School	71
94	Crazy Horse High School	70
95	Flandreau Indian High School	70
96	Lyman High School	70
97	Arlington High School	69
98	Burke High School	69
99	Estelline High School	69
100	Mount Vernon High School	69
101	New Underwood High School	69
102	Northwestern High School	69
103	Plankinton High School	69
104	Kimball High School	68
105	Warner High School	68
106	Castlewood High School	67
107	Centerville High School	67
108	Florence High School	67
109	Irene-Wakonda High School	67
110	Scotland High School	67
111	Freeman High School	65
112	Newell High School	64
113	Marty High School	63
114	Waverly/South Shore High School	63
115	Avon High School	62
116	Ethan High School	62
117	Gayville-Volin High School	62
118	Aberdeen Christian High School	61
119	Faulkton High School	61
120	Woonsocket High School	61
121	Andes Central High School	60
122	Lemmon High School	60
123	Menno High School	59
124	Wakpala High School	59
125	Faith High School	58
126	Canistota High School	57
127	Sully Buttes High School	57
128	Iroquois High School	56
129	Oelrichs High School	56
130	Rosholt High School	56
131	Wessington Springs High School Cyber School	56
132	Kadoka Area High School	55
133	Wessington Springs High School	53
134	Wilmot High School	52
135	De Smet High School	51
136	Dell Rapids St. Marys High School	51
137	Colome High School	50
138	Frederick High School	49
139	Gettysburg High School	49
140	Henry High School	49

141	Summit High School	49
142	Corsica-Stickney High School	48
143	Highmore-Harrold High School	48
144	McIntosh High School	46
145	Harding County High School	45
146	Hitchcock-Tulare High School	44
147	Marion High School	43
148	Waubay High School	43
149	Edgemont High School	41
150	Montrose High School	41
151	Willow Lake High School	41
152	Selby High School	40
153	James Valley Chr High School	39
154	Jones County High School	39
155	Langford Area High School	38
156	Tiospaye Topa High School	37
157	Bowdle High School	36
158	Leola High School	36
159	Tripp-Delmont High School	36
160	Armour High School	35
161	Takini High School	34
162	Bison High School	33
163	Lake Preston High School	33
164	Rutland High School	33
165	Eureka High School	32
166	Sanborn Central High School	31
167	White Lake High School	31
168	Herreid High School	29
169	McCrossan High School	28
170	Oldham-Ramona High School	28
171	Freeman Academy High School	27
172	Edmunds Central High School	26
173	Black Hills Christian Academy High School	24
174	Dakota Christian High School	24
175	Sioux Falls Lutheran High School	24
176	Doland High School	23
177	Mitchell Christian High School	22
178	Hoven High School	20
179	Sunshine Bible High School	9
180	South Dakota Shool for the Blind and Visually Impaired	8
181	Elk Mountain High School	2

**SDHSAA Enrollment- Male Only by Count
2022-23 and 2023-24 School Years**



		Total Males 9-11
1	Sioux Falls Washington High School	768
2	Rapid City Central High School	765
3	Sioux Falls Lincoln High School	733
4	Sioux Falls Jefferson High School	712
5	Rapid City Stevens High School	688
6	Sioux Falls Roosevelt High School	670
7	Harrisburg High School	583
8	Brandon Valley High School	527
9	Aberdeen Central High School	513
10	Watertown High School	479
11	Sturgis Brown High School	373
12	Yankton High School	369
13	Brookings High School	360
14	Mitchell High School	345
15	Huron High School	339
16	Douglas High School	332
17	Pierre T F Riggs High School	324
18	Spearfish High School	303
19	O`Gorman High School	273
20	Tea Area High School	246
21	Lakota Tech High School	211
22	Todd County High School	207
23	Belle Fourche High School	180
24	West Central High School	177
25	Dakota Valley High School	167
26	Sioux Falls Christian High School	151
27	Vermillion High School	150
28	Lennox High School	149
29	Madison High School	134
30	Dell Rapids High School	130
31	Little Wound High School	129
32	Canton High School	127
33	Milbank High School	127
34	Cheyenne-Eagle Butte High School	126
35	Chamberlain High School	113
36	Pine Ridge High School	112
37	Beresford High School	111
38	Custer High School	111
39	Tri-Valley High School	107
40	Sisseton High School	105
41	Hamlin High School	103
42	Flandreau High Sch	97
43	Rapid City Christian High School	91

44	Elk Point Jefferson High School	90
45	Lead-Deadwood High School	90
46	Hot Springs High School	88
47	Winner High School	83
48	Mobridge High School	79
49	St. Francis High Sch	76
50	Wagner High School	75
51	Baltic High School	74
52	Redfield High School	72
53	Groton Area High School	71
54	Red Cloud High School	71
55	Sioux Valley High School	70
56	Deuel High School	69
57	Hill City High School	69
58	McLaughlin High School	67
59	St. Thomas More High Sch	65
60	Tiospa Zina High School	65
61	Parker High School	64
62	Webster Area High School	61
63	Crow Creek High School	58
64	Aberdeen Roncalli High School	57
65	Garretson High School	55
66	Bon Homme High School	54
67	Parkston High School	54
68	Dupree High School	52
69	Elkton-Lake Benton High School	52
70	McCook Central High School	52
71	Miller High School	51
72	White River High School	50
73	Bennett County High School	49
74	Howard High School	49
75	Viborg-Hurley High School	48
76	Ipswich High School	47
77	Britton-Hecla High School	46
78	Stanley County High School	46
79	Platte-Geddes High School	45
80	Wall High School	45
81	Great Plains Luth High School	44
82	Bridgewater-Emery High School	43
83	Clark High School	43
84	Hanson High School	43
85	Chester Area High School	42
86	Gregory High School	42
87	Timber Lake High School	42
88	Colman-Egan High School	41
89	Crazy Horse High School	41
90	Wolsey-Wessington High School	41
91	Florence High School	40

92	Northwestern High School	40
93	Waverly/South Shore High School	40
94	Kimball High School	39
95	Lyman High School	39
96	Deubrook High School	38
97	Estelline High School	38
98	Philip High School	38
99	Centerville High School	37
100	Wakpala High School	37
101	Warner High School	37
102	Newell High School	36
103	Oelrichs High School	36
104	Alcester-Hudson High School	35
105	Burke High School	35
106	Canistota High School	35
107	Castlewood High School	35
108	Plankinton High School	35
109	Ethan High School	34
110	Lower Brule High School	34
111	New Underwood High School	34
112	Scotland High School	34
113	Andes Central High School	33
114	Irene-Wakonda High School	33
115	Mount Vernon High School	33
116	Aberdeen Christian High School	32
117	De Smet High School	32
118	Gayville-Volin High School	32
119	Arlington High School	31
120	Faith High School	31
121	Faulkton High School	31
122	Kadoka Area High School	31
123	Rosholt High School	31
124	Lemmon High School	30
125	Menno High School	30
126	Sully Buttes High School	30
127	Wilmot High School	30
128	Marty High School	29
129	Woonsocket High School	29
130	Avon High School	28
131	Highmore-Harold High School	28
132	McCrossan High School	28
133	Waubay High School	28
134	Flandreau Indian High School	26
135	Frederick High School	26
136	Freeman High School	26
137	Hitchcock-Tulare High School	26
138	Wessington Springs High School	26
139	Harding County High School	24

140	Marion High School	24
141	McIntosh High School	24
142	Montrose High School	24
143	Gettysburg High School	23
144	Henry High School	23
145	Summit High School	23
146	Armour High School	22
147	Corsica-Stickney High School	22
148	Iroquois High School	22
149	Leola High School *	22
150	Dell Rapids St. Mary High School	21
151	Jones County High School	21
152	Rutland High School	20
153	Willow Lake High School	20
154	Colome High School	19
155	Sanborn Central High School	19
156	Selby High School	19
157	Wessington Springs High School Cyber School	19
158	Bison High School	18
159	Bowdle High School	18
160	Edgemont High School	18
161	Sioux Falls Lutheran High School	18
162	Freeman Academy High School	17
163	Takini High School	17
164	Tripp-Delmont High School	17
165	White Lake High School	17
166	Eureka High School	16
167	James Valley Chr High School	16
168	Langford Area High School	16
169	Edmunds Central High School	15
170	Herreid High School	15
171	Lake Preston High School	15
172	Oldham-Ramona High School	15
173	Tiospaye Topa High School	14
174	Doland High School	12
175	Mitchell Christian High School	12
176	Black Hills Christian Academy High School	11
177	Hoven High School	9
178	Dakota Christian High School	8
179	Sunshine Bible High School	7
180	South Dakota School for the Blind and Visually Impaired	6
181	Elk Mountain High School	2

**SDHSAA Enrollment- Male Only Alphabetic
2022-23 and 2023-24 School Years**



		Total Males 9-11
1	Aberdeen Central High School	513
2	Aberdeen Christian High School	32
3	Aberdeen Roncalli High School	57
4	Alcester-Hudson High School	35
5	Andes Central High School	33
6	Arlington High School	31
7	Armour High School	22
8	Avon High School	28
9	Baltic High School	74
10	Belle Fourche High School	180
11	Bennett County High School	49
12	Beresford High School	111
13	Bison High School	18
14	Black Hills Christian Academy High School	11
15	Bon Homme High School	54
16	Bowdle High School	18
17	Brandon Valley High School	527
18	Bridgewater-Emery High School	43
19	Britton-Hecla High School	46
20	Brookings High School	360
21	Burke High School	35
22	Canistota High School	35
23	Canton High School	127
24	Castlewood High School	35
25	Centerville High School	37
26	Chamberlain High School	113
27	Chester Area High School	42
28	Cheyenne-Eagle Butte High School	126
29	Clark High School	43
30	Colman-Egan High School	41
31	Colome High School	19
32	Corsica-Stickney High School	22
33	Crazy Horse High School	41
34	Crow Creek High School	58
35	Custer High School	111
36	Dakota Christian High School	8
37	Dakota Valley High School	167
38	De Smet High School	32
39	Dell Rapids High School	130
40	Dell Rapids St. Mary High School	21
41	Deubrook High School	38
42	Deuel High School	69
43	Doland High School	12

44	Douglas High School	332
45	Dupree High School	52
46	Edgemont High School	18
47	Edmunds Central High School	15
48	Elk Mountain High School	2
49	Elk Point Jefferson High School	90
50	Elkton-Lake Benton High School	52
51	Estelline High School	38
52	Ethan High School	34
53	Eureka High School	16
54	Faith High School	31
55	Faulkton High School	31
56	Flandreau High Sch	97
57	Flandreau Indian High School	26
58	Florence High School	40
59	Frederick High School	26
60	Freeman Academy High School	17
61	Freeman High School	26
62	Garretson High School	55
63	Gayville-Volin High School	32
64	Gettysburg High School	23
65	Great Plains Luth High School	44
66	Gregory High School	42
67	Groton Area High School	71
68	Hamlin High School	103
69	Hanson High School	43
70	Harding County High School	24
71	Harrisburg High School	583
72	Henry High School	23
73	Herreid High School	15
74	Highmore-Harold High School	28
75	Hill City High School	69
76	Hitchcock-Tulare High School	26
77	Hot Springs High School	88
78	Hoven High School	9
79	Howard High School	49
80	Huron High School	339
81	Ipswich High School	47
82	Irene-Wakonda High School	33
83	Iroquois High School	22
84	James Valley Chr High School	16
85	Jones County High School	21
86	Kadoka Area High School	31
87	Kimball High School	39
88	Lake Preston High School	15
89	Lakota Tech High School	211
90	Langford Area High School	16
91	Lead-Deadwood High School	90

92	Lemmon High School	30
93	Lennox High School	149
94	Leola High School *	22
95	Little Wound High School	129
96	Lower Brule High School	34
97	Lyman High School	39
98	Madison High School	134
99	Marion High School	24
100	Marty High School	29
101	McCook Central High School	52
102	McCrossan High School	28
103	McIntosh High School	24
104	McLaughlin High School	67
105	Menno High School	30
106	Milbank High School	127
107	Miller High School	51
108	Mitchell Christian High School	12
109	Mitchell High School	345
110	Mobridge High School	79
111	Montrose High School	24
112	Mount Vernon High School	33
113	New Underwood High School	34
114	Newell High School	36
115	Northwestern High School	40
116	O`Gorman High School	273
117	Oelrichs High School	36
118	Oldham-Ramona High School	15
119	Parker High School	64
120	Parkston High School	54
121	Philip High School	38
122	Pierre T F Riggs High School	324
123	Pine Ridge High School	112
124	Plankinton High School	35
125	Platte-Geddes High School	45
126	Rapid City Central High School	765
127	Rapid City Christian High School	91
128	Rapid City Stevens High School	688
129	Red Cloud High School	71
130	Redfield High School	72
131	Rosholt High School	31
132	Rutland High School	20
133	Sanborn Central High School	19
134	Scotland High School	34
135	Selby High School	19
136	Sioux Falls Christian High School	151
137	Sioux Falls Jefferson High School	712
138	Sioux Falls Lincoln High School	733
139	Sioux Falls Lutheran High School	18

140	Sioux Falls Roosevelt High School	670
141	Sioux Falls Washington High School	768
142	Sioux Valley High School	70
143	Sisseton High School	105
144	South Dakota School for the Blind and Visually Impaired	6
145	Spearfish High School	303
147	St. Francis High Sch	76
146	St. Thomas More High Sch	65
148	Stanley County High School	46
149	Sturgis Brown High School	373
150	Sully Buttes High School	30
151	Summit High School	23
152	Sunshine Bible High School	7
153	Takini High School	17
154	Tea Area High School	246
155	Timber Lake High School	42
156	Tiospa Zina High School	65
157	Tiospaye Topa High School	14
158	Todd County High School	207
159	Tri-Valley High School	107
160	Tripp-Delmont High School	17
161	Vermillion High School	150
162	Viborg-Hurley High School	48
163	Wagner High School	75
164	Wakpala High School	37
165	Wall High School	45
166	Warner High School	37
167	Watertown High School	479
168	Waubay High School	28
169	Waverly/South Shore High School	40
170	Webster Area High School	61
171	Wessington Springs High School	26
172	Wessington Springs High School Cyber School	19
173	West Central High School	177
174	White Lake High School	17
175	White River High School	50
176	Willow Lake High School	20
177	Wilmot High School	30
178	Winner High School	83
179	Wolsey-Wessington High School	41
180	Woonsocket High School	29
181	Yankton High School	369



Proposed Constitution and By-Laws Revisions 2021-22

1. Amend Article III, Section 1 of the SDHSAA Constitution as such:

SECTION 1. APPLICATION FOR MEMBERSHIP. Any high school approved and accredited by the secretary of the department of education and cultural affairs, except such schools as have been expelled and have not been reinstated under Art. VIII of this Constitution, may become a member of this Association by (1) submitting a statement signed by a proper school official to show that the governing board has taken action to approve the application for membership and, also, to approve this Constitution and these Bylaws; (2) designating its official representative; and (3) having the ~~principal (or superintendent)~~ Superintendent (or Chief Executive Officer) AS and Board of Education of the high school subscribe in writing to this Constitution and Bylaws; ~~(4) paying the three dollar (\$3.00) initial membership fee, and the dues for the current year.~~ The Association's year shall begin on July 1 and end on June 30.

Rationale: This changes the language to reflect actual practice. We do not require any initial membership fee, and the annual resolution authorizing membership in the SDHSAA is signed by the School District Superintendent and Board of Education.

2. Amend Article III, Section 3 of the SDHSAA Constitution as such:

SECTION 3. DUES. Each member school shall pay dues for each student enrolled in grades 9, 10, 11 and 12. The amount of dues per student and the minimum and maximum dues per school will be recommended by the Board of Directors. Each member school will have an opportunity to vote on the Board of Director's recommendation with the majority prevailing. Entry fees for all events shall be determined by the Board of Directors. ~~(By Board Action in the 2020-21 school year, the SDHSAA has suspended membership dues and fees, beginning in FY2022.)~~

Rationale: Reflects board action, as recommended by SDHSAA staff, beginning in FY2022. If reinstatement of membership dues is financially necessary in the future, the membership and Board of Directors will have an opportunity by policy to decide on the structure of those dues.

3. Amend Article VII, Section 3, Subsection J of the SDHSA Constitution as such:

J. The Board of Directors, or the Executive Director, as hereinafter provided in Section 10, shall have authority to waive the enforcement of the transfer rule when it appears that an individual student would be unjustly penalized because of (1) death of a parent; (2) divorce; (3) court adjudicated separation of the parents; (4) change in economic status of the parents beyond the control of the student's family which forces the transfer. A waiver under this sub-section shall only be granted when the economic change is a foreclosure, bankruptcy, or parents loss of job which would require documentation by the parents; (5) assignment, by any governmental agency of a student to a particular school or school district; (6) assignment, by any governmental agency, of a student to a facility such as McCrossan Boys Ranch; ~~(7) No Child Left Behind—NCLB;~~ and ~~(87)~~ any other circumstance of a similar serious nature.

Rationale: NCLB no longer exists, and there are no feasible reasons by which a student would need a waiver of the transfer rule due to ESSA. This was used in the past when students had completed the entirety of available course offerings within a school. With distance learning and dual credit possibilities due to technological advancements, this is reason for hardship is no longer needed.

SDHSAA- Serving Students Since 1905

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Assistant Director – Ms. Jo Auch

Assistant Director – Mr. Brooks Bowman

Executive Director – Dr. Daniel Swartos

Assistant Director – Mr. Randy Soma

Finance Director – Mr. Ryan Mikkelsen

4. Amend Article VII, Section 10 of the SDHSAA Constitution as Such:

SECTION 10. CONTROL OF ELIGIBILITY OF STUDENTS. Since it is important that eligibility cases be processed as rapidly as possible, the number of days indicated at each level should be considered as maximum, and every effort should be made to expedite the process. The time limits specified may, however, be extended by mutual agreement in writing. The term “days” when used in this policy will mean working days. (Monday-Friday except holidays)

The eligibility of students of member high schools to participate in South Dakota High School Activities Association events will rest with the Board of Directors of the Association under the powers of Section 3 above.

LEVEL ONE: EXECUTIVE DIRECTOR

Initial rulings on request for interpretations regarding eligibility based on the Association Constitution and Bylaws, including rulings on all hardship cases, will be made by the Executive Director. Once the request is received in the SDHSAA office, the Executive Director will render a decision in writing to the aggrieved party within fourteen (14) days.

LEVEL TWO: APPEALS COMMITTEE

The member school aggrieved by a decision of the Executive Director in eligibility cases may appeal such decision to an Appeals Committee of the SDHSAA within seven (7) days after receiving notification of the Executive Director’s decision. Such requests will:

- A. be made in writing
- B. be signed by the ~~Superintendent or Board of Education of the~~ member school requesting the appeal
- C. include a detailed explanation of the factual situation as per the particular question or questions involved and
- D. be directed through the office of the Executive Director of the SDHSAA.

The Appeals Committee will be appointed by the Executive Director and will consist of three (3) members ~~of the SDHSAA Board of Directors, one of whom will be designated as the chairman of the committee. All members of such an Appeals Committee will be superintendents, high school principals, athletic/activities directors, or board of education members of member schools but n~~No representative will be named from a school which is involved in the decision. The Executive Director of the SDHSAA will establish a date and conduct a hearing within seven (7) days and will advise all interested parties and committee members of the time, place and purpose of the hearing.

The hearing conducted by the Appeals Committee will be fair, impartial and in accord with due process of law. The Appeals Committee will have the authority to investigate the factual situation as per each request and require that additional, specific information be submitted. The aggrieved party and the Board of Directors will have the right to be represented by counsel; to examine and cross-examine witnesses; and to present evidence of all relevant nature in the matter before the Committee. The Appeals Committee will render a decision within seven (7) days following the hearing. Any decision made by the Appeals Committee may be appealed to the Board of Directors. Such requests will:

- A. be made in writing
- B. be signed by ~~Board of Education of the~~ member school requesting the appeal
- C. include a detailed explanation of the factual situation as per the particular question or questions involved and
- D. be directed through the office of the Executive Director of the SDHSAA.

LEVEL THREE: BOARD OF DIRECTORS

Appeals ~~from the three member of the decision of the~~ Appeals Committee shall be initiated by the member school and will be to the Board of Directors of the SDHSAA. ~~The three SDHSAA Board of Directors members involved in the Level Two appeal will not participate in the Level Three appeal.~~ The request will be filed within seven (7) days after receiving notification of the decision of the Appeals Committee. The decision of the Board of Directors will be final. The Executive Director and/or the Board of Directors will have the authority to investigate the factual situation as per each request and require that additional specified information be submitted. The Board of Directors will hear appeals during their next regularly scheduled meeting, ~~unless it is agreed upon by the Board of Directors to hear the appeal in a special meeting due to timeliness of the request.~~

Written notification of the decision of the Board of Directors will be rendered through the office of the Executive Director within seven (7) days following the Board of Directors hearing. Nothing herein contained will prohibit the Executive Director or the Board of Directors from initiating investigations of cases of eligibility, including the right to require that information pertinent to such investigations be submitted. The Board of Directors can issue rulings resulting from such investigations in the same manner and with the same force and effect as decisions rendered pursuant to written requests.

All decisions of the Board of Directors rendered pursuant to this section shall be final.

Rationale: The Executive Director processes approximately 80-100 hardship requests per year, and a growing number are being appealed to levels two and three without knowledge of the school's Superintendent or Board of Education. In addition, the current level two process relies on a random sampling of three membership administrators to fully understand the SDHSAA constitution and by-laws and puts those administrators in a difficult position. Involving members of the Board of Directors in the Level Two process allows for participation from individuals with a deeper understanding of SDHSAA processes and involves individuals who have been voted in as a Board Member by the SDHSAA membership to represent their interests.

5. Add Sub-Subsection 6 to Chapter I, Part IV, Section 1, Subsection D of the SDHSAA By-Laws as such:

~~6. **Alternative Instruction Students:** Students receiving alternative instruction satisfy the SDHSAA Scholastic/Academic Eligibility Rule (By-Laws Chapter 1, Part IV, Section 1, Subsection D) through compliance with SDCL 13-27-3 and submission of transcripts per SDCL 13-36-7.~~

Rationale: This brings us into compliance with changes to SDCL 13-36-7 from the 2021 Legislative Session.

6. Amend Chapter I, Part IV, Section 3 of the SDHSAA By-Laws as such:
SECTION 3. SEVENTH AND EIGHTH GRADE CONTESTANTS. Member schools may use seventh and eighth grade students on high school teams for high school contests provided they meet scholastic standards fully equivalent to those required for students in grades 9-12 by the Association. ~~7th and 8th grade students satisfy SDHSAA scholastic standards via compliance with SDCL 13-27-3 and submission of transcripts per SDCL 13-36-7.~~

Rationale: This brings us into compliance with changes to SDCL 13-36-7 from the 2021 Legislative Session.



2021-22 Constitutional Amendment Proposal #7

First Reading- Jan 12, 2022

Submitted By: SDHSAA Native American Advisory Council and SDHSAA Staff

Proposal: Amend Article III, Section 2 of the SDHSAA Constitution as Such-

SECTION 2. BASIS FOR CLASSIFICATION BY ENROLLMENT. ~~When a Member~~ schools are classified according to enrollment for participation in the various athletic or fine arts activities sponsored by the Association; reflective of actual figures collected by the South Dakota Department of Education on the last Friday in September of each reclassification/alignment year ~~will be utilized to establish classifications.~~ **In addition to actual figures collected by the South Dakota Department of education, a Free and Reduced Lunch Multiplier shall be utilized to adjust enrollment counts dependent upon the reported percentage of students in grades 9-12 at each school who qualify for Free and Reduced Lunch according to the South Dakota Department of Education per Federal guidelines. The free and reduced lunch percentage shall be multiplied by 30%, and the resulting percentage will be used to reduce the enrollment count of the school, with a maximum multiplier reduction of 30%. The resulting enrollment count with multiplier shall be used as the official enrollment number of the school when determining classifications.** Reclassification and alignments for all sports and fine arts activities shall be done at the same time so that the two-year periods are concurrent for all activities.

Rationale: We have a number of schools on the line between classifications with large populations of students who qualify for Free and Reduced Lunch. In general, those schools and students have severe discrepancies in access to equipment and school/personal access to outside training opportunities as compared to similar sized schools with low populations of students who qualify for Free and Reduced Lunch. This multiplier is used in several other states, and free and reduced lunch percentage has been widely accepted as a major factor in athletic/activity success. This multiplier would allow those schools to remain in a classification level that most appropriately reflects their opportunities.

Formula (example using FRLP of 85% and enrollment of 400):

- Step 1- multiply 30 by FRLP. (ex- $30 \times 0.85 = 25.5$)
- Step 2- subtract resulting number from 100 and change to a percentage (ex- $100 - 25.5 = 74.5$, change to 74.5% or .745)
- Step 3- Multiply Enrollment number by the Step 2 percentage (ex- $400 \times .745 = 298$)

Examples:

- School 1: 9-11 Enrollment 400, FRLP 100%, multiplier of 30%, adjusted enrollment 280.
- School 2: 9-11 Enrollment 400, FRLP 50%, multiplier of 15%, adjusted enrollment 340
- School 3: 9-11 Enrollment 400, FRLP 70%, multiplier of 21%, adjusted enrollment 356
- School 4: 9-11 Enrollment 400, FRLP 30%, multiplier of 9%, adjusted enrollment 364.
- School 5: 9-11 Enrollment 400, FRLP 85%, multiplier of 25.5%, adj.enrollment 298.

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Finance Director – Mr. Ryan Mikkelsen



**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
REGULAR MEETING OF THE BOARD OF DIRECTORS
Board Room- SDHSAA Office Pierre, South Dakota**

March 2nd, 2022

10:30 AM CT

Pierre, South Dakota

The Board of Directors held a regular meeting on March 2, 2022 at the SDHSAA Board Room in Pierre, South Dakota with members present as follows:

Tom Culver	Eric Denning	Derek Barrios
Marty Weismantel	Kelly Messmer	Terry Rotert

Board member Mark Murphy joined via Zoom. Board Members Michael Talley and Barry Mann were excused.

Staff members present included Dr. Dan Swartos, Jo Auch, Randy Soma, Brooks Bowman, and Ryan Mikkelsen.

The meeting was called to order by Chairman Tom Culver at 10:30 A.M., followed by the pledge of allegiance.

Item #1-Approval of Agenda

Motion by Marty Weismantel, second by Derek Barrios, to approve the agenda with the addition of 13.5, consider changes to state track and field schedule.

Motion carried 7-0.

Item #2- Public Forum

Chairman Culver reviewed the SDHSAA Public Forum protocol and asked for public comment on any agenda items:

- Parker Oleson from Visit Rapid City visited with the Board about programs they have to help schools and fans with hotel rates, along with other initiatives.
- Matt Dykstra of Kimball High School spoke to the board about a classification and alignment study.
- Justin Zajic of Chamberlain spoke regarding Alignments
- Mitch Reed of Florence/Hendry spoke regarding Alignments
- Rick Weber of Flandreau spoke regarding Alignments
- Mike Ricke of Madison spoke regarding Alignments

Item #3- Approval of the minutes from the Regular Meeting held January 12, 2022.

Motion by Derek Barrios, second by Terry Rotert, to approve the minutes as presented.

Motion carried 7-0.

Item #4- Approval of Finance Reports

SDHSAA Executive Director Dr. Dan Swartos and SDHSAA Finance Director Ryan Mikkelsen reported on the income statements and balance sheets for January of 2022 and the cash flow report. Brad Reinke presented the report from Reinke Gray.

Motion by Eric Denning, second by Kelly Messmer, to approve the Finance Reports as presented.

Motion Carried 7-0.

Item #5- Consent Agenda

The consent agenda contained the following items:

- A. Vouchers for January of 2022 in the amount of \$173,863.40.
- B. Approve cooperative dissolution between Marion, Freeman, Freeman Academy, Menno, and Canistota in the sport of Wrestling, beginning with the 2022-23 school year.
- C. Approve cooperative sponsorship of activities between Marion, Freeman, Freeman Academy, and Menno in the sport of wrestling, beginning with the 2022-23 school year.
- D. Approve cooperative dissolution between Bridgewater Emery, Ethan, Marion, and Freeman Academy in the sport of football beginning with the 2022-23 school year.
- E. Approve cooperative sponsorship of activities between Marion, Freeman, and Freeman Academy in the sport of football beginning in 2022-23.
- F. Approve cooperative sponsorship of activities between Bridgewater-Emery and Ethan in the sport of football beginning in 2022-23.
- G. Approve request for cooperative dissolution between Iroquois and Doland in the sport of golf, beginning in 2021-22.
- H. Approve cooperative sponsorship of activities between Hitchcock-Tulare and Doland in the sports of football, volleyball, basketball, cross country, and track and field beginning in 2022-23.
- I. Approve penalty to Crazy Horse High School boys basketball for playing an ineligible player.
- J. Approve request from Dakota Valley to sponsor Boys soccer beginning in 2022-23.
- K. Approve request from O’Gorman to petition up to Class AA in Debate and Individual Events beginning in 2021-22.
- L. Approve requests to petition up from Redfield (Golf A), Groton (Golf A), Parkston (Golf A), Aberdeen Roncalli (Golf A), Tiospa Zina (Golf A), St. Thomas More (Golf A), Chamberlain (Wrestling A), and O’Gorman (Debate AA) beginning in 2022-23.

Motion by Marty Weismantel, second by Terry Rotert, to approve the consent agenda as presented.

Motion carried 7-0.

Item #6- Reports

The board heard reports on the following:

- State One Act Play from Brooks Bowman
- State Gymnastics from Jo Auch
- State Wrestling from Randy Soma

- Wrestling and In and Out of Season Advisories from Randy Soma
- Gymnastics and Basketball Advisories from Jo Auch
- Site Selection Committee from Dan Swartos
- SDHSAA Board of Directors Elections from Dan Swartos
- No report from SDHSAA Foundation
- No report from SDSSA
- SDIAAAA/SDHSCA Report from Joey Struwe
- 2021-22 Goals Update from Dan Swartos

Item #7- Approve Request for retirement from Barb Haberling

Motion by Eric Denning, second by Marty Weismantel, to approve Barb Haberling's request for retirement, with thanks for her years of service to the Association.

Motion Carried 7-0.

Chairman Culver called a recess for lunch at 12:12 and out of recess at 12:38.

Item #8- 2nd Reading of Staff Submitted Constitution and By-Laws Changes

At the request of Dr. Swartos, this item was not acted on.

Item #9- 3rd Reading of Staff Submitted Constitution and By-Laws Changes

Motion by Terry Rotert, second by Kelly Messmer, to approve as a 3rd Reading.

Motion carried 7-0. Amendment Attached as Appendix A to the Minutes.

Item #10- Change date of April 2022 SDHSAA Board Meeting

Motion by Kelly Messmer, second by Eric Denning to change the April 19-20 SDHSAA Board Meeting dates to April 12-13 due to NFHS Meeting Conflicts of Dr. Swartos. *Motion carried 7-0.*

Item #11- 1st Reading of Sports Classifications and Alignments for 2022-23 and 2023-24

Motion by Terry Rotert, second by Derek Barrios, to make changes to the proposed alignments to keep the alignments the same for basketball, volleyball, and track, with the addition of Tri-State to Region 1 Track. *Motion Carried 7-0.*

Motion by Derek Barrios to Change Chamberlain from Region 6 to Region 5 in basketball, volleyball, and track. *Motion Carried 7-0.*

Motion by Marty Weismantel, second by Mark Murphy, to move Florence-Henry from Region 2 to Region 1 in basketball, volleyball, and track. Motion failed 3-4, with Weismantel, Murphy, and Berrios voting Aye and Messmer, Denning, Culver, and Rotert dissenting.

Motion by Kelly Messmer, second by Terry Rotert, to approve the alignments with the approved changes above. *Motion Carried 7-0. Updated classifications/alignments attached as Appendix B*

Item #12-1st Reading of Fine Arts Classifications and Alignments for 2022-23 and 2023-24

Motion by Marty Weismantel, second by Derek Barrios to approve fine arts alignments as a first reading. *Motion Carried 7-0.* Proposed classifications/alignments attached as Appendix C.

Item #13- Consider Venue Changes for 2023 and 2024 State Wrestling

Motion by Eric Denning, second by Kelly Messmer, to approve moving 2023 Wrestling to Rapid City and 2024 Wrestling to Sioux Falls. *Motion Carried 7-0.*

Item #13.5- Consider Changes to 2022 State Track and Field Meet Schedule

Motion by Marty Weismantel, second by Derek Barrios, to start Thursday of State Track and Field meet at 12:30 PM for running and field events, have two heats in the 4x800 relay, eliminate the semi-finals for girls and boys 100m dash, and approve the updated schedule. *Motion Carried 7-0.*

Item #14- Legislative Update

Dr. Swartos provided a session-end legislative update to the Board, to include SB 46 (Transgender Participation), HB 1119 (Funding for Alternative Instruction Participation), and SCR 607 (Urging SDHSAA to sanction Baseball).

Item #15- Board Sharing

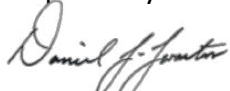
Chairman Culver asked the Board to share items of concern, gratitude, or anything else for the good of the order:

- Mark Murphy- Thanked the SDHSAA staff, enjoyed attending state wrestling.
- Derek Berrios, Terry Rotert, and Eric Denning- Thanked Barb for her years of service and the SDHSAA staff for their work.
- Kelly Messmer- Thanked Barb for her years of service, the staff for their work, and the event workers for their work at state events.
- Marty Weismantel- Thanked Barb for her years of service and the staff for their work. Enjoyed seeing his first show choir concert of the year.
- Tom Culver- Thanked Barb for her years of service and the staff for their work. He wished Derek Barrios well in his new position.

Item #18- Adjournment

Having no further business for the Board to consider, Chairman Culver asked for a motion to adjourn. Motion by Eric Denning, second by Marty Weismantel, to adjourn. *Motion carried 7-0.* Chairman Culver declared the meeting adjourned at 2:30 PM.

Respectfully submitted,



Dr. Daniel Swartos
SDHSAA Executive Director



Proposed Constitution and By-Laws Revisions 2021-22

1. Amend Article III, Section 1 of the SDHSAA Constitution as such:

SECTION 1. APPLICATION FOR MEMBERSHIP. Any high school approved and accredited by the secretary of the department of education and cultural affairs, except such schools as have been expelled and have not been reinstated under Art. VIII of this Constitution, may become a member of this Association by (1) submitting a statement signed by a proper school official to show that the governing board has taken action to approve the application for membership and, also, to approve this Constitution and these Bylaws; (2) designating its official representative; and (3) having the ~~principal (or superintendent)~~ Superintendent (or Chief Executive Officer) and Board of Education of the high school subscribe in writing to this Constitution and Bylaws; ~~(4) paying the three dollar (\$3.00) initial membership fee, and the dues for the current year.~~ The Association's year shall begin on July 1 and end on June 30.

Rationale: This changes the language to reflect actual practice. We do not require any initial membership fee, and the annual resolution authorizing membership in the SDHSAA is signed by the School District Superintendent and Board of Education.

2. Amend Article III, Section 3 of the SDHSAA Constitution as such:

SECTION 3. DUES. Each member school shall pay dues for each student enrolled in grades 9, 10, 11 and 12. The amount of dues per student and the minimum and maximum dues per school will be recommended by the Board of Directors. Each member school will have an opportunity to vote on the Board of Director's recommendation with the majority prevailing. Entry fees for all events shall be determined by the Board of Directors. ~~(By Board Action in the 2020-21 school year, the SDHSAA has suspended membership dues and fees, beginning in FY2022.)~~

Rationale: Reflects board action, as recommended by SDHSAA staff, beginning in FY2022. If reinstatement of membership dues is financially necessary in the future, the membership and Board of Directors will have an opportunity by policy to decide on the structure of those dues.

3. Amend Article VII, Section 3, Subsection J of the SDHSA Constitution as such:

J. The Board of Directors, or the Executive Director, as hereinafter provided in Section 10, shall have authority to waive the enforcement of the transfer rule when it appears that an individual student would be unjustly penalized because of (1) death of a parent; (2) divorce; (3) court adjudicated separation of the parents; (4) change in economic status of the parents beyond the control of the student's family which forces the transfer. A waiver under this sub-section shall only be granted when the economic change is a foreclosure, bankruptcy, or parents loss of job which would require documentation by the parents; (5) assignment, by any governmental agency of a student to a particular school or school district; (6) assignment, by any governmental agency, of a student to a facility such as McCrossan Boys Ranch; ~~(7) No Child Left Behind—NCLB;~~ and ~~(87)~~ any other circumstance of a similar serious nature.

Rationale: NCLB no longer exists, and there are no feasible reasons by which a student would need a waiver of the transfer rule due to ESSA. This was used in the past when students had completed the entirety of available course offerings within a school. With distance learning and dual credit possibilities due to technological advancements, this is reason for hardship is no longer needed.

SDHSAA- Serving Students Since 1905

Board Chairperson – Mr. Tom Culver
Assistant Director – Ms. Jo Auch
Assistant Director – Mr. Brooks Bowman

Executive Director – Dr. Daniel Swartos
Assistant Director – Mr. Randy Soma
Finance Director – Mr. Ryan Mikkelsen

4. Amend Article VII, Section 10 of the SDHSAA Constitution as Such:

SECTION 10. CONTROL OF ELIGIBILITY OF STUDENTS. Since it is important that eligibility cases be processed as rapidly as possible, the number of days indicated at each level should be considered as maximum, and every effort should be made to expedite the process. The time limits specified may, however, be extended by mutual agreement in writing. The term “days” when used in this policy will mean working days. (Monday-Friday except holidays)

The eligibility of students of member high schools to participate in South Dakota High School Activities Association events will rest with the Board of Directors of the Association under the powers of Section 3 above.

LEVEL ONE: EXECUTIVE DIRECTOR

Initial rulings on request for interpretations regarding eligibility based on the Association Constitution and Bylaws, including rulings on all hardship cases, will be made by the Executive Director. Once the request is received in the SDHSAA office, the Executive Director will render a decision in writing to the aggrieved party within fourteen (14) days.

LEVEL TWO: APPEALS COMMITTEE

The member school aggrieved by a decision of the Executive Director in eligibility cases may appeal such decision to an Appeals Committee of the SDHSAA within seven (7) days after receiving notification of the Executive Director’s decision. Such requests will:

- A. be made in writing
- B. be signed by the ~~Superintendent or Board of Education of the~~ member school requesting the appeal
- C. include a detailed explanation of the factual situation as per the particular question or questions involved and
- D. be directed through the office of the Executive Director of the SDHSAA.

The Appeals Committee will be appointed by the Executive Director and will consist of three (3) members ~~of the SDHSAA Board of Directors, one of whom will be designated as the chairman of the committee. All members of such an Appeals Committee will be superintendents, high school principals, athletic/activities directors, or board of education members of member schools but n~~No representative will be named from a school which is involved in the decision. The Executive Director of the SDHSAA will establish a date and conduct a hearing within seven (7) days and will advise all interested parties and committee members of the time, place and purpose of the hearing.

The hearing conducted by the Appeals Committee will be fair, impartial and in accord with due process of law. The Appeals Committee will have the authority to investigate the factual situation as per each request and require that additional, specific information be submitted. The aggrieved party and the Board of Directors will have the right to be represented by counsel; to examine and cross-examine witnesses; and to present evidence of all relevant nature in the matter before the Committee. The Appeals Committee will render a decision within seven (7) days following the hearing. Any decision made by the Appeals Committee may be appealed to the Board of Directors. Such requests will:

- A. be made in writing
- B. be signed by ~~Board of Education~~ **or the Superintendent** of the member school requesting the appeal
- C. include a detailed explanation of the factual situation as per the particular question or questions involved and
- D. be directed through the office of the Executive Director of the SDHSAA.

LEVEL THREE: BOARD OF DIRECTORS

Appeals ~~from the three member of the decision of the~~ Appeals Committee shall be initiated by the member school and will be to the Board of Directors of the SDHSAA. ~~The three SDHSAA Board of Directors members involved in the Level Two appeal shall not participate in the Level Three appeal.~~ The request will be filed within seven (7) days after receiving notification of the decision of the Appeals Committee. The decision of the Board of Directors will be final. The Executive Director and/or the Board of Directors will have the authority to investigate the factual situation as per each request and require that additional specified information be submitted. The Board of Directors will hear appeals during their next regularly scheduled meeting, ~~unless it is agreed upon by the Board of Directors to hear the appeal in a special meeting due to timeliness of the request.~~

Written notification of the decision of the Board of Directors will be rendered through the office of the Executive Director within seven (7) days following the Board of Directors hearing. Nothing herein contained will prohibit the Executive Director or the Board of Directors from initiating investigations of cases of eligibility, including the right to require that information pertinent to such investigations be submitted. The Board of Directors can issue rulings resulting from such investigations in the same manner and with the same force and effect as decisions rendered pursuant to written requests.

All decisions of the Board of Directors rendered pursuant to this section shall be final.

Rationale: The Executive Director processes approximately 80-100 hardship requests per year, and a growing number are being appealed to levels two and three without knowledge of the school's Superintendent or Board of Education. In addition, the current level two process relies on a random sampling of three membership administrators to fully understand the SDHSAA constitution and by-laws and puts those administrators in a difficult position. Involving members of the Board of Directors in the Level Two process allows for participation from individuals with a deeper understanding of SDHSAA processes and involves individuals who have been voted in as a Board Member by the SDHSAA membership to represent their interests.

5. Add Sub-Subsection 6 to Chapter I, Part IV, Section 1, Subsection D of the SDHSAA By-Laws as such:

~~6. **Alternative Instruction Students:** Students receiving alternative instruction satisfy the SDHSAA Scholastic/Academic Eligibility Rule (By-Laws Chapter 1, Part IV, Section 1, Subsection D) through compliance with SDCL 13-27-3 and submission of transcripts per SDCL 13-36-7.~~

Rationale: This brings us into compliance with changes to SDCL 13-36-7 from the 2021 Legislative Session.

6. Amend Chapter I, Part IV, Section 3 of the SDHSAA By-Laws as such:
SECTION 3. SEVENTH AND EIGHTH GRADE CONTESTANTS. Member schools may use seventh and eighth grade students on high school teams for high school contests provided they meet scholastic standards fully equivalent to those required for students in grades 9-12 by the Association. ~~7th and 8th grade students satisfy SDHSAA scholastic standards via compliance with SDCL 13-27-3 and submission of transcripts per SDCL 13-36-7.~~

Rationale: This brings us into compliance with changes to SDCL 13-36-7 from the 2021 Legislative Session.

2022-23 & 2023-24 PROPOSED SPORTS ALIGNMENTS

Last updated – March 2, 2022

** denotes cooperative*

Appendix B

BOYS & GIRLS BASKETBALL

CLASS AA

Aberdeen Central	Huron	RC Stevens	Spearfish
Brandon Valley	Mitchell	SF Jefferson	Sturgis Brown
Brookings	O’Gorman	SF Lincoln	Watertown
Douglas	Pierre T.F. Riggs	SF Roosevelt	Yankton
Harrisburg	RC Central	SF Washington	

CLASS A

Region 1

Aberdeen Roncalli

Groton Area

Milbank

Redfield

Sisseton

Tiropa Zina

***Waubay/Summit**

Webster Area

Region 2

***Clark/Willow Lake**

Deuel

Elkton-Lake Benton

***Estelline/Hendricks**

Flandreau

***Florence/Henry**

Great Plains Lutheran

Hamlin

Sioux Valley

Region 3

Baltic

Dell Rapids

Garretson

Madison

***McCook Central/Montrose**

SF Christian

Tri-Valley

West Central

Region 4

Beresford

Canton

Dakota Valley

Elk Point-Jefferson

Lennox

Parker

Tea Area

Vermillion

Region 5

Bon Homme

Chamberlain

Hanson

***Kimball/White Lake**

***Mt. Vernon/Plankinton**

Parkston

Platte-Geddes

***Sanborn Central/Woonsocket**

Wagner

Region 6

Cheyenne-Eagle Butte

Crow Creek

Dupree

McLaughlin

Miller

Mobridge-Pollock

***North Central**

Stanley County

Region 7

Bennett County

Lakota Tech

Little Wound

Pine Ridge

Red Cloud

St. Francis Indian

Todd County

Winner

Region 8

Belle Fourche

***Custer**

Hill City

Hot Springs

Lead-Deadwood

RC Christian

St. Thomas More

2022-2023 PROPOSED SPORTS ALIGNMENTS

CLASS B

Region 1

Aberdeen Christian
Britton-Hecla
*Hitchcock-Tulare/Doland
Langford Area
*Leola/Frederick Area
Northwestern
Warner
Waverly-South Shore
Wilmot

Region 3

Bridgewater-Emery
Canistota
Chester Area
Colman-Egan
Dell Rapids St. Mary
Ethan
Howard
Mitchell Christian
SF Lutheran

Region 5

*Andes Central/Dakota Christian
Avon
Burke
Colome
Corsica-Stickney
Gregory
Marty
*Tripp-Delmont/Armour
Wessington Springs

Region 7

Crazy Horse
Edgemont
Jones County
Kadoka Area
New Underwood
Oelrichs
Philip
Wall
White River

Region 2

Arlington
Castlewood
De Smet
Deubrook Area
Flandreau Indian
James Valley Christian
*Iroquois/Lake Preston
*Oldham-Ramona/Rutland
Wolsey-Wessington

Region 4

Alcester-Hudson
Centerville
Freeman
*Freeman Academy/Marion
Gayville-Volin
Irene-Wakonda
Menno
Scotland
Viborg-Hurley

Region 6

Faulkton Area
*Herreid/Selby Area
Highmore-Harrod
Ipswich
Lower Brule
Lyman
*Potter County
Sully Buttes
Sunshine Bible Academy

Region 8

Bison
Faith
Harding County
Lemmon
McIntosh
Newell
Takini
Timber Lake
Tiospaye Topa
Wakpala

2022-2023 PROPOSED SPORTS ALIGNMENTS

COMPETITIVE CHEER ALIGNMENTS

CLASS AA

*Aberdeen Central	RC Central
Brandon Valley	RC Stevens
Brookings	SF Jefferson
Douglas	SF Lincoln
Harrisburg	SF Roosevelt
Huron	SF Washington
Mitchell	Sturgis Brown
O'Gorman	Watertown
Pierre T.F. Riggs	Yankton

CLASS A

Belle Fourche	Lakota Tech
Bon Homme	Lyman
*Custer	Northwestern
Dakota Valley	Parkston
Dell Rapids	*Platte-Geddes/AC/DC
Dell Rapids St. Mary	Redfield
Deubrook Area	Sioux Valley
Elkton-Lake Benton	St. Thomas More
Faulkton Area	Tea Area
*Gregory	Wagner
Hot Springs	*Winner Area
*Iroquois/Lake Preston	Wolsey-Wessington

COMPETITIVE DANCE ALIGNMENTS

CLASS AA

*Aberdeen Central	RC Stevens
Brandon Valley	SF Jefferson
Brookings	SF Lincoln
*Douglas/St. Thomas More	SF Roosevelt
Harrisburg	SF Washington
Huron	Spearfish
Mitchell	Sturgis Brown
O'Gorman	Watertown
Pierre T.F. Riggs	Yankton
RC Central	

CLASS A

Belle Fourche	Lakota Tech
Beresford	Lead-Deadwood
*Clark/Willow Lake	Northwestern
Dakota Valley	*Platte-Geddes/AC/DC
*Gregory	Tea Area
Hot Springs	*Winner Area

2022-2023 PROPOSED SPORTS ALIGNMENTS

CROSS COUNTRY ALIGNMENTS

CLASS AA

Aberdeen Central	Harrisburg	Pierre T.F. Riggs	SF Lincoln	Sturgis Brown
Brandon Valley	Huron	RC Central	SF Roosevelt	Watertown
Brookings	Mitchell	RC Stevens	SF Washington	Yankton
Douglas	O'Gorman	SF Jefferson	Spearfish	

CLASS A

Region 1	Region 2	Region 3	Region 4	Region 5
Aberdeen Roncalli	Baltic	Beresford	Chamberlain	Belle Fourche
*Clark/Willow Lake	Dell Rapids	Bon Homme	Cheyenne-Eagle Butte	Bennett County
*Dakota Hills	Elkton-Lake Benton	Canton	Crow Creek	*Custer
Deuel	*Estelline/Hendricks	Dakota Valley	Dupree	Hill City
*Florence/Henry	Flandreau	Elk Point-Jefferson	*Kimball/White Lake	Hot Springs
Great Plains Lutheran	Garretson	*Ethan/Parkston	McLaughlin	Lakota Tech
Groton Area	Madison	Hanson	Miller	Lead-Deadwood
Hamlin	*McCook Cent./Montrose	Lennox	Mobridge-Pollock	Little Wound
Milbank	SF Christian	*Mt. Vernon/Plank.	*North Central	Pine Ridge
Redfield	Sioux Valley	Parker	Platte-Geddes	RC Christian
Sisseton	Tea Area	*Sanborn Cent./Woon	Stanley County	Red Cloud
Tiospa Zina	Tri-Valley	Vermillion	Todd County	St. Francis Indian
*Tri-State	West Central	Wagner	*Winner Area	St. Thomas More
Webster Area				

CLASS B

Region 1	Region 2	Region 3	Region 4	Region 5
Aberdeen Christian	Alcester-Hudson	*Andes Cent./Dak. Chr.	*Herreid/Selby Area	Bison
Britton-Hecla	Arlington	Avon	Highmore-Harold	Black Hills Christian Acad.
Castlewood	Centerville	Bridgewater-Emery	Lower Brule	Crazy Horse
Deubrook Area	Chester Area	Burke	Lyman	Faith
Faulton Area	Colman-Egan	Canistota	McIntosh	Harding County
Frederick Area	De Smet	Corsica-Stickney	*Potter County	Jones County
*Hitch.-Tulare/Doland	Dell Rapids St. Mary	Freeman	Sully Buttes	Kadoka Area
Ipswich	Flandreau Indian	*Freeman Aca./Marion	Sunshine Bible Academy	Lemmon
James Valley Christian	Gayville-Volin	Gregory	Timber Lake	New Underwood
Langford Area	Howard	Marty	Tiospaye Topa	Newell
Leola	Irene-Wakonda	Menno	Wakpala	Oelrichs
Northwestern	*Iroquois/Lake Preston	Mitchell Christian	Wessington Springs	Philip
Warner	McCrossan (Boys)	Scotland	Wolsey-Wessington	Takini
Waverly-South Shore	*Oldham-Ramona/Rutland	*Tripp-Delmont/Armour		Tiospaye Topa
	SF Lutheran			Wall
	Viborg-Hurley			White River

2022-2023 PROPOSED SPORTS ALIGNMENTS

FOOTBALL ALIGNMENTS

CLASS 11AAA

Brandon Valley
Harrisburg
O'Gorman
RC Central
RC Stevens
SF Jefferson
SF Lincoln
SF Roosevelt
SF Washington

CLASS 11AA

Aberdeen Central
Brookings
Douglas
Huron
*Mitchell
Pierre T.F. Riggs
Spearfish
Sturgis Brown
Tea Area
Watertown
Yankton

CLASS 11A

Belle Fourche
Beresford
Canton
Chamberlain
*Custer
Dakota Valley
Dell Rapids
Lakota Tech**
Lennox
Madison
Milbank
SF Christian
Vermillion
West Central

CLASS 11B

*Aberdeen Roncalli
Baltic
Bennett County
*Bridgewater-Emery/Ethan
*Clark/Willow Lake
*Dakota Hills
Deuel
Elk Point-Jefferson
Flandreau
Groton Area
Hill City
Hot Springs
*Jim River
Lead-Deadwood
*McCook Central/Montrose
*Miller/Highmore-Harrold
Mobridge-Pollock
*Mt. Vernon/Plankinton
Parker
RC Christian
Redfield
Sioux Valley
Sisseton
St. Thomas More
*TDA/AC/DC
Tri-Valley
Wagner
Webster Area
Winner
*Woon./Wess. Sp./San. Cen.

2022-2023 PROPOSED SPORTS ALIGNMENTS

FOOTBALL ALIGNMENTS

CLASS 9AA

Bennett County
Bon Homme
Britton-Hecla
Dupree
Elkton-Lake Benton
*Florence/Henry
Garretson
Great Plains Lutheran
Hamlin
Hanson
Howard
Ipswich
*Kimball/White Lake
*Leola/Frederick Area
*North Central
Parkston
Platte-Geddes
Stanley County
Viborg-Hurley
Wall
White River

CLASS 9A

Burke
Canistota
Castlewood
Centerville
Chester Area
Colman-Egan
Deubrook Area
*Estelline/Hendricks
*Freeman/Freeman Academy/Marion
Gregory
*Harding County/Bison
*Iroquois/Lake Preston
Lyman
Newell
Northwestern
*Oldham-Ramona/Rutland
Philip
Timber Lake
Warner
Waverly-South Shore
Wolsey-Wessington

CLASS 9B

Alcester-Hudson
Arlington
Avon
Colome
Corsica-Stickney
De Smet
Dell Rapids St. Mary
Faith
Faulkton Area
Gayville-Volin
*Herreid/Selby Area
*Hitchcock-Tulare/Doland
Irene-Wakonda
Jones County
Kadoka Area
Langford Area
*Lemmon/McIntosh
New Underwood
*Potter County
Sully Buttes
Sunshine Bible Academy

2022-2023 PROPOSED SPORTS ALIGNMENTS

GOLF ALIGNMENTS

CLASS AA

Aberdeen Central
Brandon Valley
Brookings
*Douglas/New Underwood
Harrisburg

Huron
Mitchell
O’Gorman
Pierre T.F. Riggs
RC Central

RC Stevens
SF Jefferson
SF Lincoln
SF Roosevelt
SF Washington

Spearfish
Sturgis Brown
Watertown
Yankton

CLASS A

Region 1

*Aberdeen Roncalli
Dell Rapids
Flandreau
Groton Area
Madison
Milbank
Sioux Valley
Sisseton
Tiospa Zina
Tri-Valley

Region 2

Beresford
Canton
Dakota Valley
Elk Point-Jefferson
Lennox
SF Christian
Tea Area
Vermillion
West Central

Region 3

Chamberlain
Cheyenne-Eagle Butte
Mobridge-Pollock
Parkston
Redfield
St. Francis Indian
Todd County
Wagner
*Winner Area

Region 4

Belle Fourche
*Custer
Hot Springs
Lakota Tech
Lead-Deadwood
Little Wound
Pine Ridge
Rapid City Christian
Red Cloud
St. Thomas More

2022-2023 PROPOSED SPORTS ALIGNMENTS

GOLF ALIGNMENTS

CLASS B

Region 1

Aberdeen Christian (Boys)
Britton-Hecla
Castlewood
*Clark/Willow Lake
Deuel
Doland
*Florence/Henry
Frederick Area
Great Plains Lutheran
Hamlin
Hitchcock-Tulare
Langford Area
Leola
*Waubay/Summit
Webster Area

Region 2

Arlington
Chester Area
Colman-Egan
De Smet
Dell Rapids St. Mary
Deubrook Area
Elkton-Lake Benton
*Estelline/Hendricks
Flandreau Indian
Howard
James Valley Christian
*Iroquois/Lake Preston
*Oldham-Ramona/Rutland
Wessington Springs
Wolsey-Wessington

Region 3

Alcester-Hudson
Baltic
Bridgewater-Emery
Canistota
Centerville
Freeman
*Freeman Academy/Marion
Garretson
Gayville-Volin
Irene-Wakonda
*McCook Central/Montrose
Parker
Viborg-Hurley

Region 4

*Andes Cent./Dakota Christian
Avon
Bon Homme
Burke
Corsica-Stickney
Ethan
Gregory
Hanson
*Kimball/White Lake
Marty
Mitchell Christian
*Mt. Vernon/Plankinton
Platte-Geddes
*Sanborn Central/Woonsocket
*Scotland/Menno
*Tripp-Delmont/Armour

Region 5

Bowdle
Crow Creek
Edmunds Central
Eureka
Faulkton Area
Herreid
Highmore-Harold
Ipswich
Lower Brule
Lyman
Miller
*Potter County
Selby Area
Stanley County
Sully Buttes

Region 6

Bennett County
*Bison/Hettinger/Scranton
Crazy Horse
Harding County
Hill City
Jones County
Kadoka Area
Lemmon
McIntosh
McLaughlin
Newell
Philip
Takini
Timber Lake
Tiospaye Topa
Wall
White River

2022-2023 PROPOSED SPORTS ALIGNMENTS

GYMNASTICS ALIGNMENTS

The numbers following the school indicate the competitor numbers assigned to each team.

CLASS AA

Region 1

O’Gorman	441-480
RC Central	481-520
RC Stevens	521-560
SF Jefferson	561-600
SF Lincoln	281-320/421-440
SF Roosevelt	401-420/641-680
SF Washington	321-360

Region 2

*Aberdeen Central	1-40
Brookings	41-80
Harrisburg	701-740
Huron	81-120
*Mitchell	241-280
Pierre T.F. Riggs	121-160
Watertown	161-200
Yankton	361-400

CLASS A

Region 1

*Britton-Hecla	1-40
*Deuel	41-80
*Estelline/Hendricks	321-360
Madison	441-480
*Milbank Area	121-160
Sisseton	161-200
West Central	521-560

Region 2

Chamberlain	481-520
Hot Springs	761-800
*Parkston/Ethan/Hanson/Mt. Vernon	201-240
Stanley County	281-320
Vermillion	561-600
*Wagner/Bon Homme	601-640
*Wall/Kadoka Area/Philip	801-840

2022-2023 PROPOSED SPORTS ALIGNMENTS

SOCCER ALIGNMENTS

Class AA

*Aberdeen Central
Brandon Valley
Brookings
*Douglas/RC Christian/New Underwood
Harrisburg
Huron
Mitchell
O’Gorman
Pierre T.F. Riggs
RC Central
RC Stevens
SF Jefferson
SF Lincoln
SF Roosevelt
SF Washington
Spearfish
*Sturgis Brown
Watertown
Yankton

Class A

Belle Fourche
Dakota Valley
*Freeman Academy (Boys)
*Garretson (Girls)
Groton Area
Hot Springs
James Valley Christian (Boys)
SF Christian
St. Thomas More
Tea Area
Vermillion
West Central

SOFTBALL ALIGNMENTS

Class AA

Aberdeen Central
Brandon Valley
Brookings
Harrisburg
Mitchell
O’Gorman
Pierre T.F. Riggs
RC Central
RC Stevens
SF Jefferson
SF Lincoln
SF Roosevelt
SF Washington
Sturgis Brown
Watertown
Yankton

Class A

Beresford
Canton
Chamberlain
Dakota Valley
Dell Rapids
Elk Point-Jefferson
Flandreau
Lennox
Madison
Milbank
Mobridge-Pollock
Pine Ridge
SF Christian
Sisseton
Tea Area
Tri-Valley
Vermillion
Wagner
West Central
Winner

Class B

Aberdeen Roncalli (2024)
Alcester-Hudson
Arlington
Avon
Bon Homme
Castlewood
Centerville
*Clark/Willow Lake
Colman-Egan
Crow Creek
Deuel
Freeman
Gayville-Volin
*Jim River
Lower Brule
North Central
*Oldham-Ramona-Rutland
Platte-Geddes
Viborg-Hurley
Warner

2022-23 & 2023-24 PROPOSED SPORTS ALIGNMENTS

Last updated – March 2, 2022

** denotes cooperative*

TENNIS ALIGNMENTS

GIRLS

Class AA

Aberdeen Central
Brandon Valley
Brookings
Harrisburg
Mitchell
O’Gorman
RC Central
RC Stevens
SF Jefferson
SF Lincoln
SF Roosevelt
SF Washington
Watertown
Yankton

Class A

*Aberdeen Roncalli
Huron
Lennox
Madison
Milbank
Pierre T.F. Riggs
RC Christian
SF Christian
Spearfish
St. Thomas More
Vermillion

BOYS

Class AA

Aberdeen Central
Brandon Valley
Brookings
Harrisburg
Mitchell
O’Gorman
RC Central
RC Stevens
SF Jefferson
SF Lincoln
SF Roosevelt
SF Washington
Watertown
Yankton

Class A

Aberdeen Roncalli
Huron
Lennox
Madison
Milbank
Pierre T.F. Riggs
RC Christian
SF Christian
Spearfish
St. Thomas More
Vermillion

2022-2023 PROPOSED SPORTS ALIGNMENTS

TRACK & FIELD ALIGNMENTS

CLASS AA

Aberdeen Central	Huron	RC Stevens	Spearfish
Brandon Valley	Mitchell	SF Jefferson	Sturgis Brown
Brookings	O’Gorman	SF Lincoln	Watertown
Douglas	Pierre T.F. Riggs	SF Roosevelt	Yankton
Harrisburg	RC Central	SF Washington	

CLASS A

Region 1

Aberdeen Roncalli

*Dakota Hills

Groton Area

Milbank

Redfield

Sisseton

Tiospa Zina

*Tri-State

Webster Area

Region 2

*Clark/Willow Lake

Deuel

*Estelline/Hendricks

Elkton-Lake Benton

Flandreau

*Florence/Henry

Great Plains Lutheran

Hamlin

Sioux Valley

Region 3

Baltic

Dell Rapids

Garretson

Madison

*McCook Central/Montrose

SF Christian

Tri-Valley

West Central

Region 4

Beresford

Canton

Dakota Valley

Elk Point-Jefferson

Lennox

Parker

Tea Area

Vermillion

Region 5

Bon Homme

Chamberlain

*Ethan/Parkston

Hanson

*Kimball/White Lake

*Mt. Vernon/Plankinton

Platte-Geddes

*Sanborn Central/Woonsocket

Wagner

Region 6

Cheyenne-Eagle Butte

Crow Creek

Dupree

McLaughlin

Miller

Mobridge-Pollock

*North Central

Stanley County

Region 7

Bennett County

Lakota Tech

Little Wound

Pine Ridge

Red Cloud

St. Francis Indian

Todd County

Winner

Region 8

Belle Fourche

*Custer

Hill City

Hot Springs

Lead-Deadwood

RC Christian

St. Thomas More

2022-2023 PROPOSED SPORTS ALIGNMENTS

CLASS B

Region 1

Aberdeen Christian
Britton-Hecla
*Hitchcock-Tulare/Doland
Frederick Area
Langford Area
Leola
Northwestern
School for the Blind/VI
Warner
Waverly-South Shore

Region 3

Bridgewater-Emery
Canistota
Chester Area
Colman-Egan
Dell Rapids St. Mary
Howard
McCrossan
Mitchell Christian
SF Lutheran

Region 5

*Andes Central/Dakota Christian
Avon
Burke
Colome
Corsica-Stickney
Gregory
Marty
*Tripp-Delmont/Armour
Wessington Springs

Region 7

Crazy Horse
Edgemont
Jones County
Kadoka Area
New Underwood
Oelrichs
Philip
Wall
White River

Region 2

Arlington
Castlewood
De Smet
Deubrook Area
Flandreau Indian
James Valley Christian
*Iroquois/Lake Preston
*Oldham-Ramona-Rutland
Wolsey-Wessington

Region 4

Alcester-Hudson
Centerville
Freeman
*Freeman Academy/Marion
Gayville-Volin
Irene-Wakonda
Menno
Scotland
Viborg-Hurley

Region 6

Faulton Area
*Herreid/Selby Area
Highmore-Harold
Ipswich
Lower Brule
Lyman
*Potter County
Sully Buttes
Sunshine Bible Academy

Region 8

Bison
Faith
Harding County
Lemmon
McIntosh
Newell
Takini
Timber Lake
Tiospaye Topa
Wakpala

2022-2023 PROPOSED SPORTS ALIGNMENTS

VOLLEYBALL

CLASS AA

Aberdeen Central	Huron	RC Stevens	Spearfish
Brandon Valley	Mitchell	SF Jefferson	Sturgis Brown
Brookings	O’Gorman	SF Lincoln	Watertown
Douglas	Pierre T.F. Riggs	SF Roosevelt	Yankton
Harrisburg	RC Central	SF Washington	

CLASS A

Region 1

Aberdeen Roncalli

Groton Area

Milbank

Redfield

Sisseton

Tiospa Zina

***Waubay/Summit**

Webster Area

Region 2

*Clark/Willow Lake

Deuel

Elkton-Lake Benton

***Estelline/Hendricks**

Flandreau

*Florence/Henry

Great Plains Lutheran

Hamlin

Sioux Valley

Region 3

Baltic

Dell Rapids

Garretson

Madison

*McCook Central/Montrose

SF Christian

Tri-Valley

West Central

Region 4

Beresford

Canton

Dakota Valley

Elk Point-Jefferson

Lennox

Parker

Tea Area

Vermillion

Region 5

Bon Homme

Chamberlain

Hanson

***Kimball/White Lake**

*Mt. Vernon/Plankinton

Parkston

Platte-Geddes

*Sanborn Central/Woonsocket

Wagner

Region 6

Cheyenne-Eagle Butte

Crow Creek

Dupree

McLaughlin

Miller

Mobridge-Pollock

***North Central**

Stanley County

Region 7

Bennett County

Lakota Tech

Little Wound

Pine Ridge

Red Cloud

St. Francis Indian

Todd County

Winner

Region 8

Belle Fourche

*Custer

Hill City

Hot Springs

Lead-Deadwood

RC Christian

St. Thomas More

2022-2023 PROPOSED SPORTS ALIGNMENTS

CLASS B

Region 1

Aberdeen Christian
Britton-Hecla
*Hitchcock-Tulare/Doland
Langford Area
*Leola/Frederick Area
Northwestern
Warner
Waverly-South Shore
Wilmot

Region 3

Bridgewater-Emery
Canistota
Chester Area
Colman-Egan
Dell Rapids St. Mary
Ethan
Howard
Mitchell Christian
SF Lutheran

Region 5

***Andes Central/Dakota Christian**
Avon
Burke
Colome
Corsica-Stickney
Gregory
Marty
*Tripp-Delmont/Armour
Wessington Springs

Region 7

Crazy Horse
Edgemont
Jones County
Kadoka Area
New Underwood
Oelrichs
Philip
Wall
White River

Region 2

Arlington
Castlewood
De Smet
Deubrook Area
Flandreau Indian
James Valley Christian
*Iroquois/Lake Preston
*Oldham-Ramona/Rutland
Wolsey-Wessington

Region 4

Alcester-Hudson
Centerville
Freeman
*Freeman Academy/Marion
Gayville-Volin
Irene-Wakonda
Menno
Scotland
Viborg-Hurley

Region 6

Faulkton Area
*Herreid/Selby Area
Highmore-Harrold
Ipswich
Lower Brule
Lyman
*Potter County
Sully Buttes
Sunshine Bible Academy

Region 8

Bison
Faith
Harding County
Lemmon
McIntosh
Newell
Takini
Timber Lake
Tiospaye Topa
Wakpala

2022-2023 PROPOSED SPORTS ALIGNMENTS

WRESTLING ALIGNMENTS

CLASS A

Region 1

Brookings
*Dell Rapids
*Flandreau
*Madison
O’Gorman
SF Jefferson
SF Roosevelt
Tea Area
Watertown
West Central

Region 2

*Beresford/Alcester-Hudson
Brandon Valley
Dakota Valley
Harrisburg
Lennox
SF Lincoln
SF Washington
Vermillion
Yankton

Region 3

*Aberdeen Central
Chamberlain
*Cheyenne-Eagle Butte/Dupree
Huron
Milbank
Mitchell
Pierre T.F. Riggs
Sisseton
Todd County

Region 4

Belle Fourche
*Douglas/RC Chr./New Un.
Lakota Tech
Little Wound
Pine Ridge
RC Central
RC Stevens
Spearfish
Sturgis Brown

CLASS B

Region 1

*Britton-Hecla
*Clark/Willow Lake
*Deuel
Doland
Faulkton Area
Groton Area
*Hamlin/Castlewood
*Ipswich/Bowdle
*Iroquois/Lake Preston
*Kingsbury County
*Potter County
*Redfield
Sioux Valley
Sully Buttes
Tiospa Zina
*Warner/Northwestern
*Webster Area

Region 2

Canistota
Canton
Chester Area
Elk Point-Jefferson
Garretson
Howard
*Marion/Freeman
*McCook Central/Montrose
Parker
Tri-Valley
*Viborg-Hurley/Irene-Wakonda

Region 3

*Andes Cent./Dakota Chr.
*Bon Homme/Avon
*Burke/Gregory
Crow Creek
Hanson
*Kimball/Wh. Lake/Plat-Ged.
Lower Brule
*Miller/Highmore-Harrold
*Mt. Vern./Plank./Cor-Stic.
*Parkston
Scotland
Sunshine Bible Academy
Wagner
*Wess.. Sp./Woon./Wol.-Wess.
*Winner Area

Region 4

Bennett County
Custer
Elk Mountain
Faith
Harding County
Hill City
Hot Springs
Lead-Deadwood
*Lemmon/McIntosh
Lyman
McLaughlin
Mobridge-Pollock
Newell
*Philip Area
Red Cloud
St. Francis Indian
St. Thomas More
Stanley County

PROPOSED ALIGNMENT FOR ALL-STATE BAND AUDITION CENTERS: 2022-2024

All high schools have been assigned to a specific audition center. A school must audition at its assigned center.

(subject to change depending on recommendations that will come from the Music Advisory Committee meeting in April)

ABERDEEN CENTER

Appendix C

Aberdeen Central
Aberdeen Christian
Aberdeen Roncalli
Bowdle
Britton-Hecla
Doland
Edmunds Central
Eureka

Faulkton Area
Frederick Area
Groton Area
Herreid
Hitchcock-Tulare
Ipswich
Langford Area
Leola

Northwestern
Redfield
School for the Blind/VI
Tiospa Zina
Warner
Waubay
Webster Area

BRANDON CENTER

Alcester-Hudson
Armour
Beresford
Bon Homme
Brandon Valley
Bridgewater-Emery
Canton
Centerville
Chester Area
Colman-Egan

Dakota Valley
Dell Rapids
Dell Rapids St. Mary
Elk Point-Jefferson
Freeman
Freeman Academy
Harrisburg
Lennox
Mitchell
Mitchell Christian

Parkston
SF Lutheran
Tea Area
Tri-Valley
Vermillion
Wagner
West Central
Yankton

PIERRE CENTER

Andes Central
Bison
Burke
Chamberlain
Cheyenne-Eagle Butte
Colome
Crazy Horse
Crow Creek
Dakota Christian
Dupree
Faith
Gettysburg
Gregory
Highmore-Harrold
Hoven
Huron

James Valley Christian
Jones County
Kimball
Lemmon
Lower Brule
Lyman
McIntosh
McLaughlin
Miller
Mobridge-Pollock
Philip
Pierre T. F. Riggs
Plankinton
Platte-Geddes
Sanborn Central
Selby Area

St. Francis Indian
Stanley County
Sully Buttes
Sunshine Bible Academy
Takini
Timber Lake
Tiospaye Topa
Todd County
Wakpala
Wessington Springs
Wessington Springs Cyber
White Lake
White River
Winner
Wolsey-Wessington
Woonsocket

RAPID CITY CENTER

Belle Fourche
Bennett County
Black Hills Christian Academy
Custer
Douglas
Edgemont
Elk Mountain
Harding County
Hill City

Hot Springs
Kadoka Area
Lakota Tech
Lead-Deadwood
Little Wound
New Underwood
Newell
Oelrichs
Pine Ridge

RC Central
RC Christian
RC Stevens
Red Cloud
Spearfish
St. Thomas More
Sturgis Brown
Wall

SIOUX FALLS CENTER

Avon
Baltic
Canistota
Corsica-Stickney
Ethan
Garretson
Gayville-Volin
Hanson
Irene-Wakonda

Marion
Marty
McCook Central
McCrossan
Menno
Montrose
Mt. Vernon
O’Gorman
Parker

Scotland
SF Christian
SF Jefferson
SF Lincoln
SF Roosevelt
SF Washington
Tripp-Delmont
Viborg-Hurley

WATERTOWN CENTER

Arlington
Brookings
Castlewood
Clark
De Smet
Deubrook Area
Deuel
Elkton-Lake Benton
Estelline
Flandreau

Flandreau Indian
Florence
Great Plains Lutheran
Hamlin
Henry
Howard
Iroquois
Lake Preston
Madison
Milbank

Oldham-Ramona
Rosholt
Rutland
Sioux Valley
Sisseton
Summit
Watertown
Waverly-South Shore
Willow Lake
Wilmot

ALL-STATE CHORUS DIRECTORY OF SCHOOLS BY QUARTET

2022-2024

The number of quartets which a school may qualify to participate in All-State Chorus is determined by the student enrollment of the school. The enrollment classifications, as stipulated by the *SDHSAA CONSTITUTION*, shall be for a two-year time period. Following is a listing of schools and the number of quartets which each school can send to All-State Chorus based on its alignment year grades 9-11 ADM:

ONE QUARTET

(Enrollment Under 125 students)

Aberdeen Christian	Flandreau Indian	New Underwood
Aberdeen Roncalli	Florence	Newell
Alcester-Hudson	Frederick Area	Northwestern
Andes Central	Freeman	Oelrichs
Arlington	Freeman Academy	Oldham-Ramona
Armour	Garretson	Parker
Avon	Gayville-Volin	Parkston
Bennett County	Gettysburg	Philip
Bison	Great Plains Lutheran	Plankinton
Black Hills Christian Academy	Gregory	Platte-Geddes
Bon Homme	Hanson	Rosholt
Bowdle	Harding County	Rutland
Bridgewater-Emery	Henry	Sanborn Central
Britton-Hecla	Herreid	SD School for the Blind/VI
Burke	Highmore-Harrold	Scotland
Canistota	Hill City – down 1	Selby Area
Castlewood	Hitchcock-Tulare	SF Lutheran
Centerville	Hoven	Stanley County
Chester Area	Howard	Sully Buttes
Clark	Ipswich	Summit
Colman-Egan	Irene-Wakonda	Sunshine Bible Academy
Colome	Iroquois	Takini
Corsica-Stickney	James Valley Christian	Timber Lake
Crazy Horse	Jones County	Tiospaye Topa
Crow Creek	Kadoka Area	Tiospa Zina – down 1
Dakota Christian	Kimball	Tripp-Delmont
De Smet	Lake Preston	Viborg-Hurley
Dell Rapids St. Mary	Langford Area	Wakpala
Deubrook Area	Lemmon	Wall
Doland	Leola	Warner
Dupree	Lower Brule	Waubay
Edgemont	Lyman	Waverly-South Shore
Edmunds Central	Marion	Webster Area
Elk Mountain	Marty	Wessington Springs
Elkton-Lake Benton	McCook Central	Wessington Springs Cyber
Estelline	McCrossan	White Lake
Ethan	McIntosh	White River
Eureka	Menno	Willow Lake
Faith	Miller	Wilmot
Faulkton Area	Mitchell Christian	Wolsey-Wessington
	Montrose	Woonsocket
	Mt. Vernon	

TWO QUARTETS

(Enrollment 125 up to 425 Students)

Baltic
Belle Fourche
Beresford
Canton
Chamberlain
Cheyenne-Eagle Butte
Custer
Dakota Valley
Dell Rapids
Deuel
Elk Point-Jefferson
Flandreau
Groton Area

Hamlin
Hot Springs
Lakota Tech
Lead-Deadwood
Lennox
Little Wound
Madison
McLaughlin
Milbank
Mobridge-Pollock
Pine Ridge
RC Christian – up 1
Red Cloud

Redfield
SF Christian
Sioux Valley
Sisseton
St. Francis Indian
St. Thomas More
Tri-Valley
Vermillion
Wagner
West Central
Winner

THREE QUARTETS

(Enrollment 425 up to 575 students)

Todd County

O’Gorman

Tea Area – up 1

FOUR QUARTETS

(Enrollment 575 up to 725 students)

Douglas
Huron

Pierre T.F. Riggs
Spearfish – up 1

Sturgis Brown
Yankton

FIVE QUARTETS

(Enrollment 725 and Over students)

Aberdeen Central
Brandon Valley
Brookings
Harrisburg

Mitchell – up 1
RC Central
RC Stevens
SF Jefferson

SF Lincoln
SF Roosevelt
SF Washington
Watertown

PROPOSED ALIGNMENT FOR ALL-STATE ORCHESTRA AUDITION CENTERS: 2022-2024

All high schools have been assigned to a specific audition center. A school must audition at its assigned center.

HURON CENTER

Aberdeen Central	Great Plains Lutheran	Pierre T.F. Riggs
Aberdeen Christian	Gregory	Plankinton
Aberdeen Roncalli	Groton Area	Platte-Geddes
Andes Central	Hamlin	Redfield
Arlington	Hanson	Rosholt
Bowdle	Henry	Rutland
Britton-Hecla	Herreid	Sanborn Central
Brookings	Highmore-Harrold	School for the Blind/VI
Burke	Hitchcock-Tulare	Selby Area
Castlewood	Hoven	Sioux Valley
Chamberlain	Howard	Sisseton
Clark	Huron	Stanley County
Colome	Ipswich	Sully Buttes
Corsica-Stickney	Iroquois	Summit
Crow Creek	James Valley Christian	Sunshine Bible Academy
Dakota Christian	Kimball	Tiospa Zina
De Smet	Lake Preston	Wagner
Deubrook Area	Langford Area	Warner
Deuel	Leola	Watertown
Doland	Lower Brule	Waubay
Edmunds Central	Lyman	Waverly-South Shore
Elkton-Lake Benton	Madison	Webster Area
Estelline	Milbank	Wessington Springs
Eureka	Miller	Wessington Springs Cyber
Faulkton Area	Mitchell	White Lake
Flandreau	Mitchell Christian	Willow Lake
Flandreau Indian	Mobridge-Pollock	Wilmot
Florence	Mt. Vernon	Winner
Frederick Area	Northwestern	Wolsey-Wessington
Gettysburg	Oldham-Ramona	Woonsocket

RAPID CITY CENTER

Belle Fourche	Jones County	RC Christian
Bennett County	Kadoka Area	RC Stevens
Bison	Lakota Tech	Red Cloud
Black Hills Christian Academy	Lead-Deadwood	Spearfish
Cheyenne-Eagle Butte	Lemmon	St. Francis Indian
Crazy Horse	Little Wound	St. Thomas More
Custer	McIntosh	Sturgis Brown
Douglas	McLaughlin	Takini
Dupree	New Underwood	Timber Lake
Edgemont	Newell	Tiospaye Topa
Elk Mountain	Oelrichs	Todd County
Faith	Philip	Wakpala
Harding County	Pine Ridge	Wall
Hill City	RC Central	White River
Hot Springs		

SIoux FALLS CENTER

Alcester-Hudson
Armour
Avon
Baltic
Beresford
Bon Homme
Brandon Valley
Bridgewater-Emery
Canistota
Canton
Centerville
Chester Area
Colman-Egan
Dakota Valley
Dell Rapids
Dell Rapids St. Mary
Elk Point-Jefferson

Ethan
Freeman
Freeman Academy
Garretson
Gayville-Volin
Harrisburg
Irene-Wakonda
Lennox
Marion
Marty
McCook Central
McCrossan
Menno
Montrose
O’Gorman
Parker

Parkston
Scotland
SF Christian
SF Jefferson
SF Lincoln
SF Lutheran
SF Roosevelt
SF Washington
Tea Area
Tripp-Delmont
Tri-Valley
Vermillion
Viborg-Hurley
West Central
Yankton

PROPOSED ALIGNMENT OF MUSIC CONTEST REGIONS

2022-2024

REGION 1

Alcester-Hudson	Centerville	Gayville-Volin	Parker
Avon	Dakota Valley	Irene-Wakonda	Scotland
Beresford	Elk Point-Jefferson	Lennox	Vermillion
Bon Homme	Freeman	Marion	Viborg-Hurley
Canton	Freeman Academy	Menno	Yankton

REGION 2

Baltic	Dell Rapids St. Mary	McCrossan	SF Lutheran
Brandon Valley	Flandreau	Montrose	SF Roosevelt
Bridgewater-Emery	Flandreau Indian	O'Gorman	SF Washington
Brookings	Garretson	Oldham-Ramona	Tea Area
Canistota	Harrisburg	Rutland	Tri-Valley
Chester Area	Howard	SF Christian	West Central
Colman-Egan	Madison	SF Jefferson	
Dell Rapids	McCook Central	SF Lincoln	

REGION 3

Arlington	Elkton-Lake Benton	Lake Preston	Watertown
Britton-Hecla	Estelline	Milbank	Waubay
Castlewood	Florence	Rosholt	Waverly-South Shore
Clark	Great Plains Lutheran	Sioux Valley	Webster Area
De Smet	Hamlin	Sisseton	Willow Lake
Deubrook Area	Henry	Summit	Wilmot
Deuel	Iroquois	Tiospa Zina	

REGION 4

Aberdeen Central	Groton Area	James Valley Christian	Redfield
Aberdeen Christian	Highmore-Harold	Langford Area	School for the Blind/VI
Aberdeen Roncalli	Hitchcock-Tulare	Leola	Sunshine Bible Academy
Doland	Huron	Miller	Warner
Faultkon Area	Ipswich	Northwestern	Wolsey-Wessington
Frederick Area			

REGION 5

Andes Central	Ethan	Mitchell Christian	Tripp-Delmont
Armour	Gregory	Mt. Vernon	Wagner
Burke	Hanson	Parkston	Wessington Springs
Chamberlain	Kimball	Pierre T.F. Riggs	Wessington Springs Cyber
Colome	Lower Brule	Plankinton	White Lake
Corsica-Stickney	Marty	Platte-Geddes	Winner
Crow Creek	Mitchell	Sanborn Central	Woonsocket
Dakota Christian			

REGION 6

Bison	Eureka	Lemmon	Sully Buttes
Bowdle	Faith	McIntosh	Timber Lake
Cheyenne-Eagle Butte	Gettysburg	McLaughlin	Tiospaye Topa
Dupree	Herried	Mobridge-Pollock	Wakpala
Edmunds Central	Hoven	Selby Area	

REGION 7

Bennett County	Lakota Tech	Pine Ridge	Todd County
Crazy Horse	Little Wound	Red Cloud	Wall
Jones County	Lyman	St. Francis Indian	White River
Kadoka Area	Philip	Stanley County	

REGION 8

Belle Fourche	Elk Mountain	New Underwood	RC Stevens
Black Hills Christian Academy	Harding County	Newell	Spearfish
Custer	Hill City	Oelrichs	St. Thomas More
Douglas	Hot Springs	RC Central	Sturgis Brown
Edgemont	Lead-Deadwood	RC Christian	Takini

PROPOSED VISUAL ARTS CLASSIFICATIONS

The schools with a grades 9-11 A.D.M. enrollment of 450 and above are classified as Class "AA". Schools with a grades 9-11 A.D.M. enrollment of 90 up to 450 are classified as Class "A". All other member schools (grade 9-11 A.D.M. enrollment below 90) shall be classified as Class "B".

CLASS AA

Aberdeen Central	Huron	RC Stevens	Spearfish
Brandon Valley	Mitchell	SF Jefferson	Sturgis Brown
Brookings	O'Gorman	SF Lincoln	Watertown
Douglas	Pierre T.F. Riggs	SF Roosevelt	Yankton
Harrisburg	RC Central	SF Washington	

CLASS A

Aberdeen Roncalli	Elk Point-Jefferson	McCook Central	St. Francis Indian
Baltic	Elkton-Lake Benton	McLaughlin	St. Thomas More
Belle Fourche	Flandreau	Milbank	Stanley County
Bennett County	Garretson	Miller - up	Tea Area
Beresford	Great Plains Lutheran	Mobridge-Pollock	Tiospa Zina
Bon Homme	Groton Area	Parker	Todd County
Canton	Hamlin	Parkston	Tri-Valley
Chamberlain	Hanson	Pine Ridge	Vermillion
Cheyenne-Eagle Butte	Hill City	Platte-Geddes - up	Wagner
Crow Creek	Hot Springs	RC Christian	Webster Area
Custer	Lakota Tech	Red Cloud	West Central
Dakota Valley	Lead-Deadwood	Redfield	Winner
Dell Rapids	Lennox	SF Christian	
Deuel	Little Wound	Sioux Valley	
Dupree	Madison	Sisseton	

CLASS B

Aberdeen Christian	Edmunds Central	Kadoka Area	Scotland
Alcester-Hudson	Elk Mountain	Kimball	Selby Area
Andes Central	Estelline	Lake Preston	SF Lutheran
Arlington	Ethan	Langford Area	Sully Buttes
Armour	Eureka	Lemmon	Summit
Avon	Faith	Leola	Sunshine Bible Academy
Bison	Faulkton Area	Lower Brule	Takini
Black Hills Christian Academy	Flandreau Indian - down	Lyman	Timber Lake
Bowdle	Florence	Marion	Tiospaye Topa
Bridgewater-Emery	Frederick Area	Marty	Tripp-Delmont
Britton-Hecla	Freeman	McCrossan	Viborg-Hurley
Burke	Freeman Academy	McIntosh	Wakpala
Canistota	Gayville-Volin	Menno	Wall
Castlewood	Gettysburg	Mitchell Christian	Warner
Centerville	Gregory	Montrose	Waubay
Chester Area	Harding County	Mt. Vernon	Waverly-South Shore
Clark	Henry	New Underwood	Wessington Springs
Colman-Egan	Herreid	Newell	Wessington Springs Cyber
Colome	Highmore-Harold	Northwestern	White Lake
Corsica-Stickney	Hitchcock-Tulare	Oelrichs	White River
Crazy Horse	Hoven	Oldham-Ramona	Willow Lake
Dakota Christian	Howard	Philip	Wilmot
De Smet	Ipswich	Plankinton	Wolsey-Wessington
Dell Rapids St. Mary	Irene-Wakonda	Rosholt	Woonsocket
Deubrook - down	Iroquois	Rutland	
Doland	James Valley Christian	Sanborn Central	
Edgemont	Jones County	School for the Blind/VI	

PROPOSED ORAL INTERPRETATION ALIGNMENTS

2022-2024

The schools with a grades 9-11 A.D.M. enrollment of 450 and above are classified as Class “AA”. Class “AA” schools shall begin competition at the State Festival. Schools with a grades 9-11 A.D.M. enrollment of 90 up to 450 are classified as Class “A”. Class “A” schools shall begin competition on the regional level. All other member schools (grade 9-11 A.D.M. enrollment below 90) shall be classified as Class “B” and will begin competition at the district level.

DIRECTORY OF CLASS “AA” SCHOOLS (A.D.M. enrollment of 450 and above)

Class “AA” Schools advance directly to the State Festival and are not assigned to a Region.

Aberdeen Central	Huron	RC Stevens	Spearfish
Brandon Valley	Mitchell	SF Jefferson	Sturgis Brown
Brookings	O’Gorman	SF Lincoln	Watertown
Douglas	Pierre T.F. Riggs	SF Roosevelt	Yankton
Harrisburg	RC Central	SF Washington	

DIRECTORY OF CLASS “A” REGIONS (A.D.M. enrollment of 90 up to 450)

Region I

1. Beresford
2. Canton
3. Dakota Valley
4. Elk Point-Jefferson
5. Lennox
6. Parker
7. SF Christian
8. Tea Area
9. Vermillion
10. West Central

Region II

1. Bennett County
2. Bon Homme
3. Chamberlain
4. Crow Creek
5. Platte-Geddes – up
6. Miller - up
7. St. Francis Indian
8. Stanley County
9. Todd County
10. Wagner
11. Winner

Region III

1. Baltic
2. Dell Rapids
3. Deuel
4. Elkton-Lake Benton
5. Flandreau
6. Garretson
7. Hanson
8. Madison
9. McCook Central
10. Parkston
11. Sioux Valley
12. Tri-Valley

Region IV

1. Aberdeen Roncalli
2. Dupree
3. Great Plains Lutheran
4. Groton Area
5. Hamlin
6. McLaughlin
7. Milbank
8. Mobridge-Pollock
9. Redfield
10. Sisseton
11. Tiospa Zina
12. Webster Area

Region V

1. Belle Fourche
2. Cheyenne-Eagle Butte
3. Custer
4. Hill City
5. Hot Springs
6. Lakota Tech
7. Lead-Deadwood
8. Little Wound
9. Pine Ridge
10. RC Christian
11. Red Cloud
12. St. Thomas More

DIRECTORY OF CLASS “B” DISTRICTS AND REGIONS **(A.D.M. enrollment below 90)**

Region I

District 1

1. Alcester-Hudson
2. Centerville
3. Gayville-Volin
4. Irene-Wakonda
5. Viborg-Hurley

District 2

1. Canistota
2. Chester Area
3. Colman-Egan
4. Dell Rapids St. Mary
5. Deubrook – down
6. Flandreau Indian - down
7. Marion
8. McCrossan
9. Montrose
10. Rutland
11. SF Lutheran

Region II

District 4

1. Corsica-Stickney
2. Dakota Christian
3. Ethan
4. Mitchell Christian
5. Mt. Vernon
6. Plankinton
7. Sanborn Central
8. White Lake

District 3

1. Avon
2. Bridgewater-Emery
3. Freeman
4. Freeman Academy
5. Menno
6. Scotland
7. Tripp-Delmont

Region III

District 5

1. Arlington
2. Castlewood
3. De Smet
4. Estelline
5. Howard
6. Lake Preston
7. Oldham-Ramona
8. Willow Lake

District 6

1. Doland
2. Faulkton Area
3. Highmore-Harrod
4. Hitchcock-Tulare
5. Iroquois
6. James Valley Christian
7. Sunshine Bible Academy
8. Wessington Springs
9. Wessington Springs Cyber
10. Wolsey-Wessington
11. Woonsocket

Region IV

District 8

1. Aberdeen Christian
2. Clark
3. Frederick Area
4. Henry
5. Langford Area
6. Leola
7. Northwestern
8. School for the Blind/VI
9. Warner
10. Waubay

District 7

1. Britton-Hecla
2. Florence
3. Rosholt
4. Summit
5. Waverly-South Shore
6. Wilmot

Region V

District 9

1. Andes Central
2. Armour
3. Black Hills Christian Academy
4. Burke
5. Colome
6. Crazy Horse
7. Edgemont
8. Elk Mountain
9. Gregory
10. Jones County
11. Kadoka Area
12. Kimball
13. Lower Brule
14. Lyman
15. Marty
16. New Underwood
17. Newell
18. Oelrichs
19. Philip
20. Wall
21. White River

District 10

1. Bison
2. Bowdle
3. Edmunds Central
4. Eureka
5. Faith
6. Gettysburg
7. Harding County
8. Herreid
9. Hoven
10. Ipswich
11. Lemmon
12. McIntosh
13. Selby Area
14. Sully Buttes
15. Takini
16. Timber Lake
17. Tiospaye Topa
18. Wakpala

SDSCA Region Alignment of Schools: 2022-2024

(The SDHSAA assigns all high schools to a specific region based on geographic demographics and a philosophy of maintaining a balance of active schools in each region.)

BIG SIOUX REGION (25 schools)

Arlington	Dell Rapids St. Mary	Hamlin	Rutland
Baltic	Deubrook Area	Lake Preston	SF Lutheran
Brookings	Elkton-Lake Benton	Madison	SF Roosevelt
Chester Area	Flandreau	Montrose	Sioux Valley
Colman-Egan	Flandreau Indian	O’Gorman	Tri-Valley
De Smet	Garreton	Oldham-Ramona	West Central
Dell Rapids			

CAPITOL REGION (25 schools)

Andes Central	Jones County	Miller	Todd County
Burke	Kadoka Area	Pierre T.F. Riggs	Wessington Springs
Chamberlain	Kimball	Platte-Geddes	Wessington Springs Cyber
Colome	Lower Brule	St. Francis Indian	White Lake
Crow Creek	Lyman	Stanley County	White River
Gregory	Marty	Sunshine Bible Academy	Winner
Highmore-Harrold			

JAMES RIVER REGION (28 schools)

Armour	Ethan	James Valley Christian	Plankinton
Avon	Freeman	McCook Central	Sanborn Central
Bon Homme	Freeman Academy	Menno	Scotland
Bridgewater-Emery	Hanson	Mitchell	Tripp-Delmont
Canistota	Howard	Mitchell Christian	Wagner
Corsica-Stickney	Huron	Mt. Vernon	Wolsey-Wessington
Dakota Christian	Iroquois	Parkston	Woonsocket

NORTHERN LAKES REGION (31 schools)

Aberdeen Central	Estelline	Milbank	Warner
Aberdeen Christian	Florence	Northwestern	Watertown
Aberdeen Roncalli	Frederick Area	Redfield	Waubay
Britton-Hecla	Great Plains Lutheran	Rosholt	Waverly-South Shore
Castlewood	Groton Area	School for the Blind/VI	Webster Area
Clark	Henry	Sisseton	Willow Lake
Deuel	Hitchcock-Tulare	Summit	Wilmot
Doland	Langford Area	Tiospa Zina	

RUSHMORE REGION (28 schools)

Belle Fourche	Elk Mountain	New Underwood	RC Stevens
Bennett County	Harding County	Newell	Red Cloud
Black Hills Christian	Hill City	Oelrichs	Spearfish
Crazy Horse	Hot Springs	Philip	St. Thomas More
Custer	Lakota Tech	Pine Ridge	Sturgis Brown
Douglas	Lead-Deadwood	RC Central	Takini
Edgemont	Little Wound	RC Christian	Wall

SPIRIT POINT REGION (22 schools)

Alcester-Hudson	Elk Point-Jefferson	McCrossan	SF Washington
Beresford	Gayville-Volin	Parker	Tea Area
Brandon Valley	Harrisburg	SF Christian	Vermillion
Canton	Irene-Wakonda	SF Jefferson	Viborg-Hurley
Centerville	Lennox	SF Lincoln	Yankton
Dakota Valley	Marion		

UPPER MISSOURI REGION (22 schools)

Bison	Faith	Lemmon	Selby Area
Bowdle	Faulkton Area	Leola	Sully Buttes
Cheyenne-Eagle Butte	Gettysburg	McIntosh	Timber Lake
Dupree	Herreid	McLaughlin	Tiospaye Topa
Edmunds Central	Hoven	Mobridge-Pollock	Wakpala
Eureka	Ipswich		

PROPOSED DEBATE ALIGNMENTS 2022-2024

The schools with a grades 9-11 A.D.M. enrollment of 625 and above are classified as Class “AA”. Schools with a grades 9-11 A.D.M. enrollment below 624 are classified as Class “A”.

DIRECTORY OF CLASS “AA” SCHOOLS (A.D.M. enrollment of 625 and above)

Aberdeen Central
Brandon Valley
Brookings
Douglas
Harrisburg

Huron - up
Mitchell
Pierre T.F. Riggs
O’Gorman – petitioning up
RC Central

RC Stevens
SF Jefferson
SF Lincoln
SF Roosevelt

SF Washington
Sturgis Brown
Watertown
Yankton

DIRECTORY OF CLASS “A” REGIONS (A.D.M. enrollment below 625)

All other schools



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
REGULAR MEETING OF THE BOARD OF DIRECTORS
SDHSAA Office Pierre, South Dakota

April 12-13, 2022

Following the Annual Meeting

Pierre, South Dakota

The SDHSAA Board of Directors held a regular meeting on April 12-13, 2021. The meeting was held on April 12th, 2022 at the SDHSAA office with Board and Membership participation allowed via Zoom and completely via Zoom on April 13th, 2022. The following members were present in person:

Tom Culver	Mark Murphy	Barry Mann	Kelly Messmer
Derek Barrios	Terry Rotert	Marty Weismantel	Eric Denning

Board member Mike Talley was excused.

Staff members present included Dr. Dan Swartos, Ms. Jo Auch, Mr. Randy Soma , Mr. Ryan Mikkelsen, and Mr. Aaron Magnuson.

The meeting was called to order by Chairman Tom Culver at 12:12 P.M.

Item #1-Approval of the Agenda

It was moved by Terry Rotert, second by Marty Weismantel, to approve the agenda as presented.

Motion carried 8-0.

Item #2- Open Forum

Tom Culver explained the Open Forum procedure and asked for speakers. Irene-Wakonda Superintendent Dave Hutchison addressed the Board regarding football schedules. Following discussion, the Board directed SDHSAA staff to keep the 2022 football schedule as produced and to seek input from membership on the 2023 football schedules to see if they want a new draft completed for the 2023 season or keep the second half of the published schedules.

Item #3- Conduct a first reading on proposed changes to the SDHSAA Athletics Handbook, proposed changes from the Sports Officials Advisory Council, and the Sports Medicine Advisory Council, as submitted by the various Advisory Committees/Councils. Explanations and rationales for all proposals can be found in the April 12 Board of Directors Agenda on the SDHSAA website.

Basketball-

It was moved by Kelly Messmer, second by Eric Denning to approve the following Basketball proposals as a first reading:

- BB Proposal #1- AA Mercy Rule
- BB Proposal #2- Out of state seed records for all games through cutoff date.
- BB Proposal #3- Establish cutoff date for regular season contests.

Motion carried 8-0.

Sideline Cheer

Motion by Marty Weismantel, second by Mark Murphy, to approve the following Sideline Cheer proposal as a first reading:

- Sideline Cheer Proposal #1- Limit the number of basketball sideline cheer participants to 8 plus mascot

Motion carried 8-0.

Competitive Cheer

Motion by Eric Denning, second by Terry Rotert, to approve the following Competitive Cheer proposals as a first reading:

- Competitive Cheer Proposal #1- Establish a 5-minute warm up time for each team.
- Competitive Cheer Proposal #2- Pyramid category language change (three advanced entries or release transitions instead of two in the five point difficulty category).

Motion carried 8-0.

Competitive Dance

Motion by Derek Barrios, second by Kelly Messmer, to approve the following Competitive Dance proposal as a first reading:

- Competitive Dance Proposal #1- Tumbling language change (legal and illegal skills)

Motion carried 8-0.

Football- There were no Football proposed changes

Chairman Culver called the Board to recess at 1:37 due to live stream issues. The Board was called back from recess at 1:57. It was determined that the technology issues would take more time to address and that the Board would do their executive session and then adjourn until the following morning. The Board moved to Item #15 on the agenda, executive session.

Item #15- Motion by Mark Murphy, second by Marty Weismantel, to enter into executive session per SDCL 1-25-2.1 and 2.4. Motion carried 8-0 and Chairman Culver declared the Board in executive session at 1:57 PM and out of executive session at 2:42 PM.

Item #16- There was no action arising from executive session.

Chairman Culver declared the board adjourned for the day at 2:43 PM.

At 8:32 AM Central Time on April 13, 2022, Chairman Culver called the Board back to order. The Board was all present Via Zoom with the exception of Mike Talley, who was excused.

Chairman Culver directed the Board to return to Item #3 and the sport of Golf.

Golf

It was moved by Kelly Messmer, second by Marty Weismantel, to approve the following Golf proposals as a first reading:

- Golf Proposal #1- Allow "Green to Green" coaching across all classes.
- Golf Proposal #2- Clarification that Bluetooth earbuds/headphones are prohibited during play.
- Golf Proposal #4: Allow for coaches discretion of player placement on day 1 of state tournament in Class AA.

Motion carried 8-0.

Chairman Culver asked if there was any action on Golf Proposal #3a (change Class A qualifying from 50% back to 60%). No motion was made.

It was moved by Kelly Messmer, second by Terry Rotert, to approve Golf Proposal #3B- Redistribution of athletes participating on the State Tournament in Class A.

Motion carried 7-1 with Weismantel voting No.

Gymnastics

It was moved by Terry Rotert, second by Derek Barrios, to approve the following Gymnastics proposals as a first reading:

- Gymnastics Proposal #1- Establish two warm-up formats for meets.
- Gymnastics Proposal #2- Adjust A Vault qualifying score from 8.6 to 8.7, A Floor qualifying score from 8.6 to 8.8, AA Beam qualifying score from 8.8 to 8.9, and AA Floor qualifying score from 9.0 to 9.2.

Motion carried 8-0.

Soccer-

It was moved by Marty Weismantel, second by Kelly Messmer, to approve the following Soccer proposal as a first reading:

- Soccer Proposal #1- State finals schedule rotation- rotate class AA,A,B through the different time slots for finals contests each year.

Motion carried 8-0.

Tennis

It was moved by Terry Rotert, second by Mark Murphy, to approve the following Tennis proposal as a first reading:

- Tennis Proposal #1- Change match format of the state tournament championship round matches.

Motion carried 8-0.

Track and Field/Cross Country-

It was moved by Marty Weismantel, second by Derek Barrios, to approve the following Track and Field/Cross Country proposals as a first reading:

- T/F Proposal #1- Set the date for the final meet of the season as Friday of NFHS Week 46
- T/F Proposal #2- Require all AA qualifying track meets be run using F.A.T. starting in 2022-23.

Motion carried 8-0

Volleyball

It was moved by Derek Barrios, second by Eric Denning, to approve the following Volleyball proposals as a first reading:

- Volleyball Proposal #1- Out of state records include all contests through the SD cutoff date.
- Volleyball Proposal #2- Establish a cutoff date for regular season contests.

Motion carried 8-0.

Wrestling

It was moved by Terry Rotert, second by Mark Murphy, to table Wrestling Proposal #2 until the June meeting and approve the following Wrestling proposals as first readings:

- Wrestling Proposal #1- Establish mandatory TrackWrestling training for head wrestling coaches.
- Wrestling Proposal #4- Establish a \$50 fine for failure to update TrackWrestling by established deadlines in handbook.

Motion carried 8-0.

Wrestling Proposal #2 will be discussed as a first reading at the June Board of Directors meeting.

Chairman Culver asked if anyone wished to take action on Wrestling Proposal #3. No action was taken.

In/Out of Season & AD Advisory Committee-

It was moved by Terry Rotert, second by Marty Weismantel, to approve the following In/Out of Season/AD Advisory proposal as a first reading:

- In/ & Out/AD Proposal #1- Add Softball to the In/Out of Season Handbook and establish 7 as the maximum number of athletes participating at one time on Club Teams, All-Star Events, and Private Lessons.

Motion carried 8-0.

Sports Officials Advisory Committee

It was moved by Eric Denning, second by Derek Barrios, to approve the following proposals as a first reading:

- Sports Officials Proposal #1- Softball umpire uniform requirements
- Sports Officials Proposal #2- Softball umpire requirements
- Sports Officials Proposal #3- Increase officials reciprocity from \$10 to \$20.

Motion carried 8-0.

Sports Medicine Advisory

It was moved by Marty Weismantel, second by Derek Barrios, to approve the following proposal as a first reading:

- SMAC Proposal #1- Require NFHS Course “The Collapsed Athlete” for all head and assistant coaches every two years.

Motion carried 8-0.

Item #4- Conduct a first reading related to Site Selection Committee Recommendations on sites for 2025-26 rotations, rotations for 2023 and beyond Cheer and Dance and Cross Country, rotations for 2023 and beyond Wrestling, and Class A/AA girls basketball in 2024 and 2025

It was moved by Derek Barrios, second by Mark Murphy, to set the Cheer and Dance/Cross Country rotation as Sioux Falls, Rapid City, and Huron(XC)/Watertown(C&D)

Motion carried 8-0.

It was moved by Terry Rotert, second by Kelly Messmer, to approve an every other year rotation of Sioux Falls and Rapid City for Wrestling beginning in the 2022-23 school year, to approve 2024 Girls Basketball in Brookings (Swiftel Center) for Class A and Sioux Falls (Pentagon) for Class AA with Aberdeen (NSU) as a backup, and to approve 2025 Girls Basketball in Spearfish (BHSU) for Class A, and Rapid City (Summit Arena) for Class AA.

Motion carried 8-0.

It was moved by Marty Weismantel, second by Mark Murphy, to approve holding Class A and AA Boys Basketball together in Rapid City in 2026 if we cannot secure the Premier Center for AA Boys Basketball, and to approve the 2025-26 recommendations as a first reading, with Huron for Cross Country as opposed to Sioux Falls.

Motion carried 8-0.

Item #5- Conduct a Second Reading to Adopt Alignments in all Athletic Activities for the 2020-21 School Year

It was moved by Kelly Messmer, second by Marty Weismantel, to approve the alignments as presented on a second reading, including Option #1 for 9-man football (9AA- 22 teams, 9A- 21 teams, 9B- 20 teams, no enrollment splits between classes). **Alignments and 9-Man Option #1 can be found on the April 12-13 Regular Agenda on the SDHSAA website.**

Motion carried 8-0.

Item #6- Conduct a Second Reading to Adopt Alignments in all Fine Arts Activities for the 2020-21 School Year.

It was moved by Marty Weismantel, second by Terry Rotert, to approve the alignments as presented on a second reading. **Alignments can be found on the April 12-13 Regular Agenda on the SDHSAA website.**

Motion carried 8-0.

Derek Barrios stepped out of the meeting at 10:15 AM

Chairman Culver declared the Board in recess at 10:16 AM and out at 10:21 AM.

Item #7- Approval of the Minutes from the March 2, 2022 meeting of the Board of Directors

It was moved by Marty Weismantel, second by Terry Rotert, to approve the minutes as presented.

Motion carried 7-0.

Item #8- Approval of the Finance Reports

SDHSAA Finance Director Ryan Mikkelsen presented the following reports:

- Income statements and balance sheets for February and March of 2022
- Cash Flow Chart
- Financial reports for Region Wrestling, Girls Basketball, and Boys Basketball
- Income from state events held to date in 2021-22

It was moved by Tom Culver, second by Barry Mann, to approve the finance reports as presented.

Motion carried 7-0.

Item #9- Set Travel Allowance for the 2022 NFHS Summer Meeting.

It was moved by Marty Weismantel, second by Terry Rotert, to approve the travel allowance for the 2022 NFHS Summer Meeting.

Motion carried 7-0.

Item #10- Set Board of Directors Times/ Dates for 2022-23

It was moved by Eric Denning second by Mark Murphy, to approve the following dates and times for Board of Directors meetings in 2022-23 (all times Central Time, all meetings at SDHSAA office in Pierre):

- July 27, 2022 Strategic Planning- 10:30 AM (NFHS Week 4)
- July 28, 2022 Regular Meeting- 8:30 AM (NFHS Week 4)
- November 2, 2022 Regular Meeting- 10:30 AM (NFHS Week 18)
- January 11, 2023 Regular Meeting- 9:00 AM (NFHS Week 28)
- March 1, 2023 Regular Meeting- 10:30 AM (NFHS Week 35)
- April 12, 2023 Annual Meeting – 11:00 AM (NFHS Week 41)
- April 12-13, 2023 Regular Meeting- 12:30 PM and 8:30 AM (NFHS Week 41)
- June 8, 2023 Regular Meeting- 8:30 AM (NFHS Week 49)

Motion carried 7-0.

Item #11- Consent Agenda

It was moved by Kelly Messmer, second by Marty Weismantel, to approve the consent agenda as presented.

The consent agenda contained the following items:

- Approval of vouchers paid as follows:
 - February of 2022- \$222,925.46
 - March of 2021- \$205,324.61
- West Central adding Boys Soccer in 22-23
- Lake Preston/Iroquois/Arlington Competitive Cheer
- Wilmot adding Boys and Girls Golf in 21-22
- Request by Sturgis Brown High School to start football practice early due to the Sturgis Rally
- Custer adding Boys Soccer in 22-23

Motion carried 7-0.

Derek Barrios re-entered the meeting at 11:00 AM

Item #12- Change state track officials pay for 2022 State Track Meet

It was moved by Terry Rotert, second by Derek Barrios to approve adjustments to the 2022 state track meet officials pay as presented.

Motion Carried 8-0.

Item #13- Reports

The Board heard the following reports:

- Dr. Swartos confirmed the schedule for the June 2022 Board of Directors meeting
- State Debate, Visual Arts, All-State Band, and Student Council report from Brooks Bowman
- State Basketball Reports from Jo Auch, Dan Swartos, and Randy Soma
- Advisory reports for Student Council, Debate, Speech, Music, Site Selection, SMAC, and Sports Officials
- NFHS Board Meeting/Legal Meeting/ SMAC report by Dr. Swartos
- Finance Committee update by Dr. Swartos
- Board Goals update from Dr. Swartos
- SDIAAA report from Jim Dorman

Item #14- Board Sharing

The Board was asked if they had any items to share or report on.

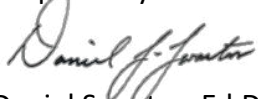
- Eric Denning thanked the Board and Staff and is appreciative that the kids remain the focus of our mission.
- Marty Weismantel thanked the staff and Board for their work.
- Barry Mann thanked everyone for their hard work and is looking forward to graduation and honoring kids for their hard work.
- Kelly Messmer thanked Jared Vasquez and Jordan Bauer, Brooks Bowman, and other staff for their work at various state events.
- Terry Rotert thanked the state event hosts and SDHSAA staff for their work at state events, as well as our Corporate Sponsors for their assistance. He is looking forward to Spring sports.
- Derek Barrios thanked staff and site hosts for their work. Elk-Point Jefferson is beginning an elective class on officiating in their high school.
- Mark Murphy thanked staff and site hosts for their work.
- Tom Culver noted thanks to the Administrative Assistants at the SDHSAA and wished them a happy Administrative Assistants Day.

Item 15 was completed the day prior, and there was no action for Item 16.

Item #17- Adjournment

Seeing no more business at hand, Chairman Culver declared the Board adjourned at 11:56 AM.

Respectfully Submitted,



Daniel Swartos, Ed.D.

SDHSAA Executive Director



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
REGULAR MEETING OF THE BOARD OF DIRECTORS
SDHSAA OFFICE BUILDING

June 9, 2022

8:30 AM CT

Pierre, South Dakota

The Board of Directors held a regular meeting on June 9, 2022, at the SDHSAA Office Building in Pierre, South Dakota with members present as follows:

Tom Culver	Eric Denning	Derek Barrios	Mark Murphy
Terry Rotert	Michael Talley	Marty Weismantel	Kelly Messmer

Board Member Barry Mann was excused.

Staff members present included Dr. Dan Swartos, Jo Auch, Randy Soma, Brooks Bowman, and Ryan Mikkelsen.

The meeting was called to order by Chairman Tom Culver at 8:30 A.M., followed by the pledge of allegiance.

Item #1-Approval of Agenda

Motion by Messmer, second by Murphy, to approve the agenda as amended, with the addition of Item 5H- Dakota Hills Cross Country dissolution.

Motion carried 8-0.

Item #2- Public Forum

Chairman Culver reviewed the SDHSAA Public Forum protocol. No individuals participated in the public forum.

Item #3- Approval of the minutes from the Regular Meeting held April 12-13, 2022.

Motion by Barrios, second by Messmer, to approve the minutes as presented.

Motion carried 8-0.

Item #4- Approval of Finance Reports

SDHSAA Executive Director Dr. Dan Swartos and SDHSAA Finance Director Ryan Mikkelsen reported on the income statements and balance sheets for April and May of 2022 and the cash flow report. Brad Reinke presented the report from Reinke Gray.

Motion by Weismantel, second by Marty Murphy, to approve the Finance Reports as presented.

Motion Carried 8-0.

Item #5- Consent Agenda

The consent agenda contained the following items:

- A. Vouchers for April 2022 in the amount of \$254,489.81 and May of 2022 in the amount of \$143,132.19.
- B. Approval of NFHS rule book publications for 2022-23 as written with the exemptions noted in the agenda.
- C. Approve out of state travel requests for 2022-23.
- D. Appoint Executive Director Dan Swartos as treasurer for FY22 and set the face dollar amount of the surety bond at \$2,000,000.
- E. Approve Distinguished Service awards for 2022-23 to Terry Rotert, Derek Barrios, Robert Brave Heart, Lance Witte, Gary Linn, Brent DeBoer, Don & Kate Barnes, Lema Leader Charge, Jeff VanLeur, Barb Haberling, Dave Stevens, Barb Kleinjan, CJ Kocher, Rick Fink, and Dan Sudbeck.
- F. Approve cooperative agreement between Timber Lake and McLaughlin in Wrestling.
- G. Approve penalties to Oldham-Ramona/Rutland and Chester Volleyball programs for out-of-season rules violations.
- H. Approve cooperative dissolution between Wilmot, Waubay, and Summit (Dakota Hills) in the sport of Cross Country.

Motion by Barrios, second by Messmer, to approve the consent agenda as presented.

Motion carried 8-0.

Item #6- Reports

The board heard reports on the following:

- All-State Jazz Band and Show Choir from Brooks Bowman
- State Tennis from Jo Auch
- State Track from Randy Soma, Jo Auch, and Dan Swartos
- State Golf from Randy Soma, Jo Auch, and Dan Swartos
- Visual Arts advisory from Brooks Bowman
- Media advisory update from Dan Swartos
- 2021-22 Board Goals update from Dan Swartos
- Foundation report from the South Dakota Community Foundation.
- SDIAA/SDHSCA Report from Jordan Bauer
- Brad VanOsdal and Twila Olson from SDPB presented the Board with a year-end report.

Item #7- Receive Finance Advisory Recommendations

Motion by Talley, second by Weismantel, to approve and implement the following SDHSAA Finance Advisory Recommendations:

- **Use FY22 Surplus Funds to:**
 - Purchase 8 sets of body composition scales and refractometers for the OPC wrestling program.
 - Reimburse excess expenses submitted by state tournament site hosts to SDHSAA with supporting documentation
 - Use remaining funds to pay back the reserve account from funds that have been used over the past several years (Approx \$150,000)

Motion Carried 8-0.

Item #8- Conduct First Reading on the FY23 SDHSAA Budget

Motion by Messmer, Second by Barrios, to approve a first reading of the FY23 Budget as presented. **FY23 proposed budget can be found as Appendix A to these minutes.**

Chairman Culver declared the Board in recess at 10:15 AM and out of recess at 10:25 AM.

Motion carried 8 -0.

Item #9- Approve district/region/state awards for the 2022-23 school year.

Motion by Rotert, second by Talley, to approve the 2022-23 district/region/state awards as presented.

Motion carried 8-0.

Item #10- Conduct a 2nd Reading of the sites/venues for the 2025-26 school year, rotations for 2023 Cheer and Dance Cross Country, rotations for 2023 and beyond Wrestling, and Class A and AA Girls BB

Motion by Weismantel, second by Randy Murphy, to approve as presented:

Site/venue listing can be found in Appendix B of these minutes.

Motion carried 8-0.

Item #11- Conduct a 2nd reading on proposed changes to the SDHSAA Athletics Handbook

Motion by Messmer, second by Talley, to approve a second reading and adoption of proposed changes to the SDHSAA Athletics Handbook for 2021-22 for all items that had a first reading in April 2022.

All adopted changes can be found in Appendix C of these minutes.

Motion carried 8-0.

Motion by Talley to approve Wrestling proposal #2 (deviate to use the NCAA out of bounds rule) as a first reading. Motion died for lack of second.

Item #12- Conduct a first reading on proposed changes to the SDHSAA Fine Arts Handbook

Motion by Weismantel, second by Roptert, to approve all proposed changes with the exception of the 2nd Music Proposal (all-state auditions) as a first reading.

Motion carried 8-0. Proposed changes can be found on Item 12 of the June 2022 Board Agenda.

Motion by Messmer, second by Murphy, to approve Option 1 of the 2nd Music Proposal (leave all-state auditions as is with in-person auditions).

Motion carried 5-3 with Messmer, Weismantel, Culver, Murphy, and Talley voting AYE and Barrios, Denning, and Rotert voting NAY.

Item #13- Review/Approve SDHSAA Board Election and Constitutional Amendment Results

Motion by Tom Culver, second by Marty Weismantel, to

- Certify and approve the election of Dr. Jeff Danielsen, Watertown as Division II Representative
- Certify and approve the Constitutional Amendment #1 results as 157 Yes, 0 No; Constitutional Amendment #2 results as 152 Yes, 2 No; Constitutional Amendment #3 results as 157 Yes, 0 No; Constitutional Amendment #4 results as 153 Yes, 4 No; Constitutional Amendment #5 results as 156 Yes, 1 No; Constitutional Amendment #6 results as 154 Yes, 1 No; Constitutional Amendment #7 results as 101 Yes, 54 No; and adopt the changes into the SDHSAA Constitution and By-Laws.

Motion carried 8-0.

Item #14- Approve Contract for Nicki Axtell as Administrative Assistant

Motion by Barrios, second by Weismantel, to approve the contract for Nicki Axtell as SDHSAA Administrative Assistant at the rate of \$21.75/hour, effective July 1, 2021.

Motion carried 8-0.

Item #15- Approval of Resolution Recognizing Services Rendered by Barb Haberling as SDHSAA Administrative Assistant.

Motion by Talley, second by Rotert, to approve the resolution as presented.

Motion carried 8-0.

Item #16- Approval of Resolution Recognizing Services Rendered by Derek Barrios and Terry Rotert, who are completing their terms on the SDHSAA Board of Directors

Motion by Weismantel, second by Messmer, to approve the resolution as presented.

Motion carried 8-0.

Item #17- Election of Board Chair and Vice-Chair for 2021-22

Kelly Messmer nominated Mark Murphy for Chair and moved, with a second by Rotert, that nominations cease and a unanimous ballot be cast for Mark Murphy.

Motion carried 7-0, with Murphy abstaining.

Eric Denning nominated Kelly Messmer for Vice-Chair and moved, with a second by Terry Rotert, that nominations cease and a unanimous ballot be cast for Kelly Messmer.

Motion carried 7-0, with Messmer abstaining.

Item #18- Change of Venues for Girls AA Golf

Motion by Rotert, second by Weismantel, to approve the change of 2023 Girls AA Golf from Yankton to Pierre and 2024 Girls AA Golf from Pierre to Yankton.

Motion carried 8-0.

Item #19- Football Schedule Survey

Motion by Barrios, second by Weismantel, to keep the 2023 football schedules as published.

Motion carried 8-0

Item #20- Sportsmanship Discussion

Board and staff had a lively discussion regarding sportsmanship and the improvements we need to see as a state. This discussion will continue in coming months, with action determined in the future.

Item #21- A&M Contract Addendum

Motion by Denning, second by Weismantel to approve the proposed Contract Addendum with A&M for the 2022-23 school year.

Motion carried 8-0.

Item #22- Board Sharing

Terry Rotert thanked everyone for a great experience during his time on the Board. He enjoyed state events tremendously, especially getting to interact with the kids as they received their awards.

Mark Murphy thanked Barb for her work at the Association and thanked Terry and Derek for their time on the Board.

Eric Denning thanked staff and those moving on. He appreciates everyone's work in staying above the fray.

Derek Barrios thanked everyone for the experience of being on the Board.

Mike Talley thanked Barb for her service and thanked Terry and Derek for their time on the Board. He noted difficult times in education, with resource and budget deficits. He thanked the SDHSAA for their efforts in doing the best possible for everyone.

Kelly Messmer thanked Terry, Derek, and Barb for their work.

Marty Weismantel thanked Terry, Derek and Barb. He enjoyed state events this year, particularly Oral Interp.

Tom Culver thanked Barb, Terry, and Derek for their work and also thanked Aaron for his technology work. His time on the Board has given him a different perspective and he has appreciated that.

Chairman Culver declared the Board in recess at 12:28 PM and out of recess as 12:33 PM.

Item #21- Executive Session pursuant to SDCL 1-25.2.4

Motion by Barrios, second by Rotert, to enter into executive session pursuant to SDCL 1-25-2.1 and 2.4. Motion carried 8-0. Chairman Culver declared the Board in executive session at 12:34 PM.

Chairman Culver declared the Board out of Executive session at 12:53 PM.

Item #22- Appoint Division III Superintendent position for one-year term (July 1, 2022 to June 30, 2023)

Motion by Barrios, second by Talley, to appoint Dani Walking Eagle of St. Francis to the Division III Superintendent position for a one-year term ending June 30, 2023.

Item #22- Approve Staff Contracts for 2021-22

Motion by Marty Weismantel, second by Mark Murphy, to approve staff contracts for 2022-23 as negotiated (6% raise for executive staff, 8.5% raise for administrative assistants), with a year end bonus of \$2,500 for executive staff and \$1,500 for administrative staff.

Motion carried 8-0.

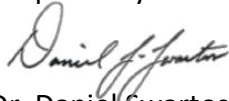
Staff Contracts for 2022-23 are as follows: Executive Director Dr. Dan Swartos- \$178,210.53, Assistant Executive Director Jo Auch- \$116,905.58, Assistant Executive Director Brooks Bowman- \$101,314.25, Assistant Executive Director Randy Soma- \$104,940.00, Technology Director Aaron Magnuson- \$89,210.91, Finance Director Ryan Mikkelsen- \$65,574.25, Administrative Assistants Cindy Bresee and Marsha Karst- \$22.59/hour, Administrative Assistant Nicki Axtell- \$21.75/hour.

Item #16- Adjourn

Motion by Talley, Second by Barrios to adjourn.

Chairman Culver declared the meeting adjourned at 12:55 P.M.

Respectfully submitted,



Dr. Daniel Swartos

SDHSAA Executive Director

SDHSAA
Revenue Budget
Blank 2022-2023

Appendix A

	2021-2022 Budgeted	2021-2022 YTD	2022-2023 Budgeted	2022-2023 Increase (Decrease)
Revenue Budget				
4100.00 State Event Revenue				
4101.00 Boys "B" Basketball- Aberdeen	100,000.00	174,145.00	\$ 135,000.00	35,000.00
4102.00 Basketball "A" Boys- Sioux Falls	150,000.00	141,241.52	\$ 170,000.00	20,000.00
4103.00 Basketball "AA" Boys- Rapid City	150,000.00	171,441.50	\$ 80,000.00	-70,000.00
4104.00 Girls "B" Basketball- Huron	65,000.00	94,160.00	\$ 75,000.00	10,000.00
4105.00 Basketball "A" Girls- Watertown	70,000.00	85,000.00	\$ 75,000.00	5,000.00
4106.00 Basketball "AA" Girls- Pentagon	55,000.00	81,700.00	\$ 75,000.00	20,000.00
4109.00 Football	200,000.00	218,740.00	\$ 215,000.00	15,000.00
4110.00 Gymnastics- Aberdeen	15,000.00	15,192.00	\$ 12,000.00	-3,000.00
4111.00 Track and Field- Sioux Falls	150,000.00	150,000.00	\$ 150,000.00	0.00
4113.00 All-State Chorus & Orchestra- Sioux Falls	65,000.00	51,395.00	\$ 65,000.00	0.00
4114.00 All-State Band- O'Gorman	8,500.00	9,190.00	\$ 8,500.00	0.00
4116.00 Cheer & Dance- Watertown	29,000.00	40,628.00	\$ 25,000.00	-4,000.00
4118.00 Cross Country- Huron	28,000.00	34,890.42	\$ 25,391.10	-2,608.90
4119.00 Soccer- Tea	20,000.00	26,819.00	\$ 25,000.00	5,000.00
4120.00 All-State Jazz Band/SC- Rapid City	5,000.00	4,710.00	\$ 5,000.00	0.00
4122.00 Combined "B" & "A" Wrestling- Rapid City	260,000.00	261,656.50	\$ 230,000.00	-30,000.00
4123.00 Combined Volleyball- Sioux Falls	145,000.00	144,533.14	\$ 185,000.00	40,000.00
4125.00 Student Council- Rapid City	90,000.00	56,460.00	\$ 90,000.00	0.00
4126.00 Softball- TBD	-	-	\$ 75,000.00	75,000.00
Total 4100.00 State Event Revenue \$	1,605,500.00	\$ 1,761,902.08	\$ 1,720,891.10	115,391.10
4200.00 Sponsorship Revenue				
4201.00 Televised State Championships	93,500.00	100,000.00	\$ 100,000.00	6,500.00
4202.00 Ball Bids	50,000.00	50,000.00	\$ 50,000.00	0.00
4203.00 Corporate Program	312,500.00	312,500.00	\$ 312,500.00	0.00
4204.00 Televised Sub-State Events	35,000.00	12,139.00	\$ 35,000.00	0.00
4205.00 E-Ticketing	-	-	\$ 0.00	0.00
4206.00 ALLIANCE HIGHWAY SAFETY	20,000.00	-	\$ 20,000.00	0.00
4207.00 Merchandise Partner	85,000.00	65,000.00	\$ 85,000.00	0.00
Total 4200.00 Sponsorship Revenue \$	511,000.00	\$ 539,639.00	\$ 602,500.00	91,500.00
4300.00 Sub-State Event Revenue				
4301.00 Girls Basketball Sub-State	75,000.00	84,888.00	\$ 75,000.00	0.00
4302.00 Boys Basketball Sub-state	135,000.00	127,841.90	\$ 130,000.00	-5,000.00
4303.00 Football Sub-State	70,000.00	85,362.40	\$ 75,000.00	5,000.00
4304.00 Wrestling Sub-State	9,500.00	10,701.60	\$ 9,500.00	0.00
4305.00 Volleyball Sub-State	70,000.00	73,447.00	\$ 70,000.00	0.00
4306.00 Softball Sub-State	-	-	\$ 20,000.00	20,000.00
Total 4300.00 Sub-State Event Revenue \$	359,500.00	\$ 382,240.90	\$ 379,500.00	20,000.00
4400.00 Fee Revenue				
4401.00 Participation Fees	-	-	\$ -	0.00
4402.00 Postage	-	-	\$ -	0.00
4403.00 NF News/Student Press Pass	-	-	\$ -	0.00
4404.00 Sub-State Broadcast Media Fee	-	-	\$ -	0.00
Total 4400.00 Fee Revenue \$	0.00	\$ 0.00	\$ -	0.00
4500.00 General Revenue				
4501.00 Music Supplies	150.00	1,697.73	\$ 150.00	0.00
4503.00 Coaches Clinic	-	-	\$ 0.00	0.00
4504.00 Membership Dues	-	-	\$ 0.00	0.00
4505.00 Rule Books/Publications	25,000.00	31,853.00	\$ 30,000.00	5,000.00
4506.00 Registration of Officials	66,000.00	33,916.90	\$ 66,000.00	0.00
4507.00 Penalties & Fines	8,000.00	5,585.00	\$ 8,000.00	0.00
4512.00 Sale of Medals	2,300.00	1,060.00	\$ 2,300.00	0.00
4513.00 Miscellaneous	19,836.78	33,869.08	\$ 20,000.00	163.22
4516.00 Speech Ad Revenue	-	-	\$ 0.00	0.00
4517.00 Speech Programs/Shirts	500.00	401.00	\$ 500.00	0.00
4523.00 Fine Arts Judge Reimbursement	-	-	\$ 0.00	0.00
Total 4500.00 General Revenue \$	121,786.78	\$ 108,382.71	\$ 126,950.00	5,163.22
4600.00 Non-Operating Income Revenue				
4602.00 Interest Income	-	-	\$ -	0.00
4607.00 Contributions & Donations	-	-	\$ -	0.00
4611.00 PPP Loan	-	-	\$ -	0.00
4612.00 Business Grant Round 2	-	-	\$ -	0.00
Total 4600.00 Non-Operating Income Revenue \$	0.00	\$ 0.00	\$ -	0.00
Total Income	\$ 2,597,786.78	\$ 2,792,164.69	\$ 2,829,841.10	\$ 232,054.32

SDHSAA
G&A Expense Budget
Blank 2022-2023

	2021-2022 Budgeted	2021-2022 Actual	2022-2023 Budgeted	2022-2023 (Increase) Decrease
G&A Expenses				
5100 Salaries				
5110.00 Regular Salaries	756,899.94	756,899.94	795,188.85	(38,288.91)
5120.00 Temporary Salaries	500.00	500.00	19,309.37	(18,809.37)
Total 5100 Salaries \$	757,399.94 \$	757,399.94 \$	814,498.22 -\$	57,098.28
5200.00 Employee Benefits				
5210.00 Social Security	57,902.85	57,902.85	60,831.95	(2,929.10)
5220.00 South Dakota Retirement Systems	45,414.00	45,414.00	47,711.33	(2,297.33)
5230.00 Hospital Insurance	186,233.00	186,233.00	200,922.60	(14,689.60)
5232.00 Dental Insurance	4,450.00	4,450.00	5,000.00	(550.00)
5233.00 Employer Sponsored Group Life Insurance	378.00	378.00	378.00	-
5240.00 Workmen's Compensation	2,695.00	2,907.00	2,695.00	-
5290.00 Supplemental Medical	4,800.00	4,800.00	4,800.00	-
Total 5200.00 Employee Benefits \$	301,872.84 \$	302,084.85 \$	322,338.88 -\$	20,466.04
5300.00 Purchased Services				
5311.00 Legal Costs and Fees/Lobbyist	18,000.00	1,073.33	18,000.00	-
5312.00 403(b) Retirement Advisor	-	-	-	-
5313.00 Legislative Audit	25,000.00	20,959.50	25,000.00	-
5314.00 Clinicians-Coaches Clinic	5,000.00	-	5,000.00	-
5316.00 Test Supervisor	200.00	-	200.00	-
5317.00 Appeals Committees	200.00	300.00	200.00	-
5319.00 Section V Meeting	3,000.00	4,388.75	3,000.00	-
5320.00 11 States Meeting	1,500.00	-	1,500.00	-
5321.00 Utilities	7,200.00	7,072.81	7,200.00	-
5323.00 Maintenance & Repairs	8,000.00	5,358.33	8,000.00	-
5324.00 Technology	27,500.00	42,375.08	45,000.00	(17,500.00)
5325.00 Staff In-Service	500.00	-	2,000.00	(1,500.00)
5326.00 Snow Removal/Lawn Care	1,600.00	1,400.48	1,600.00	-
5327.00 Midwest Band Clinic	1,500.00	-	1,500.00	-
5329.00 NFHS - Music/Speech Meeting	1,200.00	392.98	1,200.00	-
5331.00 NF Summer Meeting	27,000.00	6,293.20	27,000.00	-
5332.00 NF Winter Meeting	2,500.00	1,102.38	1,500.00	1,000.00
5333.00 NF Legal Meeting	2,000.00	1,000.00	2,000.00	-
5334.00 Staff Travel	32,000.00	36,878.39	40,000.00	(8,000.00)
5335.00 Board of Directors Travel	21,000.00	20,633.77	25,000.00	(4,000.00)
5336.00 Advisory/Ad Hoc Com./Officials	5,000.00	2,583.28	5,000.00	-
5337.00 Dues - Wrestling Association	1,100.00	840.00	1,100.00	-
5338.00 Dues - Basketball Association	5,000.00	4,992.28	5,000.00	-
5339.00 Dues - Volleyball Association	2,300.00	2,340.00	2,300.00	-
5340.00 Telephone	10,400.00	4,592.99	10,400.00	-
5341.00 Postage & Permit Mail	20,000.00	20,705.60	23,000.00	(3,000.00)
5342.00 United Parcel Service	4,000.00	3,777.32	4,000.00	-
5343.00 State Officials Council	13,000.00	13,373.00	13,000.00	-
5344.00 Internet/Cable	2,500.00	1,585.60	2,500.00	-
5345.00 Midwest Official's Summit	1,500.00	114.34	1,500.00	-
5346.00 Dues - Football Association	4,200.00	4,090.00	4,200.00	-
5347.00 Dues - Gymnastics Association	380.00	350.00	380.00	-
5351.00 State Event Directors Reception	1,000.00	-	1,000.00	-
5354.00 NASO Meeting	2,000.00	-	2,000.00	-
5355.00 Media	250.00	-	250.00	-
5356.00 Officials Gifts	1,500.00	998.13	1,500.00	-
5357.00 State Event Directors/Corp Gift	3,500.00	905.52	3,500.00	-
5358.00 FB Rules Meeting	-	-	1,500.00	(1,500.00)
5359.00 SDIAAA	2,000.00	185.40	2,000.00	-
5360.00 Commercial Printing	15,000.00	12,192.50	20,000.00	(5,000.00)
5362.00 Printing - Officials	-	-	-	-
5364.00 NFOA Membership @ \$17.00	20,000.00	20,281.00	20,000.00	-
5365.00 Catastrophic/Liability Ins.	144,595.00	155,284.80	150,000.00	(5,405.00)
5368.00 State Officials Coordinator	13,000.00	7,200.00	13,000.00	-
5369.00 Professional Accounting Services	3,000.00	1,292.25	3,000.00	-
5370.00 Technology Conference	-	-	-	-
5371.00 NSDA National Conference	-	-	-	-
5372.00 Professional Cleaning Services	9,360.00	8,580.00	9,360.00	-
5390.00 Miscellaneous	15,000.00	36,074.47	25,000.00	(10,000.00)
Total 5300.00 Purchased Services \$	484,485.00 \$	451,567.48 \$	539,390.00 -\$	54,905.00

5400.00 Supplies & Materials

5410.00 Office Supplies	6,200.00	4,043.23	6,200.00	-
5411.00 Custodial Supplies	750.00	360.42	750.00	-
5412.00 Subscriptions	2,400.00	893.96	2,400.00	-
5414.00 Rule Books	42,000.00	20,158.33	42,000.00	-
5416.00 Distinguished Service Awards	600.00	628.00	600.00	-
5417.00 Inventory of Medals	1,200.00	1,583.00	1,200.00	-
Total 5400.00 Supplies & Materials \$	53,150.00	\$ 27,666.94	\$ 53,150.00	0.00

5600.00 Other Objects

5640.00 NF Dues/NF Foundation	2,500.00	2,500.00	2,500.00	-
5647.00 Travel Accident Insurance	1,000.00	1,900.00	1,000.00	-
5649.00 D & O Liability Insurance	11,377.00	10,576.00	11,377.00	-
5650.00 Excess Liability Insurance	3,813.00	3,300.00	3,813.00	-
5651.00 GenLib/ParticipantLiab/Auto	15,715.00	11,545.00	15,715.00	-
5652.00 Surety Bond	700.00	736.00	700.00	-
5658.00 Car Liability Insurance	5,756.00	5,756.00	5,756.00	-
5659.00 Ins. Office and Contents	5,531.00	5,531.00	5,531.00	-
5664.00 General Liability Insurance - Member Schools	19,342.00	14,476.00	19,342.00	-
Total 5600.00 Other Objects \$	65,734.00	\$ 56,320.00	\$ 65,734.00	0.00

5900.00 Officials Observations

5910.00 Officials Observation	6,000.00	6,410.00	7,500.00	(1,500.00)
Total 5900.00 Officials Observations \$	6,000.00	\$ 6,410.00	7,500.00	1,500.00

8500.00 Non Operating Expenses

8540.00 Capital Expenditures - Equipment	\$ -	-	-	-
Total 8500.00 Non-Operating Expenses \$	0.00	\$ 0.00	0.00	0.00

Total G&A Expenses \$ 1,668,641.78 \$ 1,601,449.21 \$ 1,802,611.10 \$ (133,969.32)

SDHSAA
Athletics Expense Budget
Blank 2022-2023

	2021-2022 Budgeted	2021-2022 Actual	2022-2023 Budgeted	2022-2023 (Increase) Decrease
Athletic Expenses				
6050.00 Basketball "AA" Boys				
6051.00 Officials - Boys "AA" Basketball	9,000.00	6,995.24	9,000.00	0.00
6052.00 Management Fee - Boys "AA" Basketball	10,000.00	10,000.00	10,000.00	0.00
6053.00 Arena Rent/Facilities Fee/Custodial - Boys "AA" Basketball	70,000.00	78,519.99	22,000.00	48,000.00
6054.00 Team Expenses - Boys "AA" Basketball	-	-	\$	0.00
6055.00 Tournament Bands - Boys "AA" Basketball	300.00	-	300.00	0.00
6057.00 Awards - Boys "AA" Basketball	1,300.00	1,652.00	1,500.00	200.00
6058.00 Tickets/Passes - Boys "AA" Basketball	5,000.00	12,906.55	5,000.00	0.00
Total 6050.00 Combined "AA" Boys \$	95,600.00	\$ 110,073.78	\$ 47,800.00	\$ 47,800.00
6110.00 Basketball "AA" Girls				
6111.00 Officials - Girls "AA" Basketball	10,000.00	8,424.32	10,000.00	0.00
6112.00 Management Fee - Girls "AA" Basketball	10,000.00	10,000.00	10,000.00	0.00
6113.00 Rent/Custodial/Facility Fees - Girls "AA" Basketball	30,000.00	15,156.21	2,233.00	27,767.00
6114.00 Team Expenses - Girls "AA" Basketball	-	-	-	0.00
6115.00 Tournament Bands - Girls "AA" Basketball	300.00	300.00	300.00	0.00
6117.00 Awards - Girls "AA" Basketball	1,300.00	1,652.00	1,500.00	200.00
6118.00 Tickets/Passes - Girls "AA" Basketball	-	3,822.96	5,000.00	5,000.00
Total 5970.00 Girls "AA" Basketball \$	51,600.00	\$ 39,355.49	\$ 29,033.00	\$ 22,567.00
6030.00 Basketball "A" Boys				
6031.00 Officials - Boys "A" Basketball	10,500.00	9,198.24	10,500.00	-
6032.00 Management Fee - Boys "A" Basketball	10,000.00	10,000.00	10,000.00	-
6033.00 Arena Rent, Facilities Fee & Custodial - Boys "A" Basketball	60,000.00	21553.38	75,000.00	(15,000.00)
6034.00 Team Expenses - Boys "A" Basketball	-	-	-	-
6035.00 Tournament Bands - Boys "A" Basketball	300.00	150.00	300.00	-
6037.00 Awards - Boys "A" Basketball	1,600.00	1,652.00	1,800.00	(200.00)
6038.00 Tickets - Boys "A" Basketball	7,200.00	6,490.48	13,000.00	(5,800.00)
Total 5980.00 Boys "A" Basketball \$	89,600.00	\$ 27,490.72	\$ 110,600.00	\$ 21,000.00
6090.00 Basketball "A" Girls				
6091.00 Officials - Girls "A" Basketball	10,500.00	7,160.52	10,500.00	-
6092.00 Management Fee - Girls "A" Basketball	10,000.00	10,000.00	10,000.00	-
6093.00 Arena Rent, Facilities Fee & Custodial - Girls "A" Basketball	14,500.00	14,050.00	3,000.00	11,500.00
6094.00 Team Expenses - Girls "A" Basketball	-	-	-	-
6095.00 Tournament Bands - Girls "A" Basketball	300.00	450.00	450.00	(150.00)
6097.00 Awards - Girls "A" Basketball	1,600.00	1,652.00	1,600.00	-
6098.00 Tickets - Girls "A" Basketball	-	264.00	-	-
Total 5980.00 Girls "A" Basketball \$	36,900.00	\$ 33,576.52	\$ 25,550.00	\$ 11,350.00
5990.00 Combined "A" & "B" Wrestling				
5991.00 Officials - Combined "B" & "A" Wrestling	23,000.00	22,334.08	25,000.00	(2,000.00)
5992.00 Management Fee - Combined "B" & "A" Wrestling	24,500.00	24,500.00	24,500.00	-
5993.00 Floor Removal/5% Gross/Custodial - Combined "B" & "A" Wrestling	60,000.00	78,709.31	25,000.00	35,000.00
5994.00 Team Expenses - Combined "B" & "A" Wrestling	-	-	-	-
5995.00 Awards - Combined "B" & "A" Wrestling	3,000.00	3,905.64	4,000.00	(1,000.00)
5996.00 Tickets/Passes/BoxOffice/Surcharge - Combined "B" & "A" Wrestling	10,000.00	10,066.39	10,000.00	-
5997.00 Track Wrestling - Combined "B" & "A" Wrestling	14,000.00	17,332.44	16,000.00	(2,000.00)
Total 5990.00 Combined "A" & "B" Wrestling \$	134,500.00	\$ 156,847.86	\$ 104,500.00	\$ 30,000.00
6010.00 Boys' "B" Basketball				
6011.00 Officials - Boys B Basketball	9,500.00	6,165.32	9,500.00	-
6012.00 Management Fee - Boys B Basketball	10,000.00	10,000.00	10,000.00	-
6013.00 Arena Rent / Custodial - Boys B Basketball	4,300.00	5,224.35	4,300.00	-
6014.00 Team Expenses - Boys B Basketball	-	-	-	-
6015.00 Tournament Bands - Boys B Basketball	600.00	150.00	600.00	-
6017.00 Awards - Boys B Basketball	1,500.00	1,652.00	1,800.00	(300.00)
6018.00 Tickets/Passes - Boys B Basketball	1,500.00	430.00	500.00	1,000.00
Total 6010.00 Boys' "B" Basketball \$	27,400.00	\$ 23,621.67	\$ 26,700.00	\$ 700.00
6070.00 Girls "B" Basketball				
6071.00 Officials - Girls B Basketball	8,500.00	6,576.48	8,500.00	-
6072.00 Management Fee - Girls B Basketball	10,000.00	10,000.00	10,000.00	-
6073.00 Arena Rental/Custodial - Girls B Basketball	1,500.00	1,500.00	1,500.00	-
6074.00 Team Expenses - Girls B Basketball	-	-	-	-
6075.00 Tournament Bands - Girls B Basketball	300.00	150.00	300.00	-
6077.00 Awards - Girls B Basketball	1,800.00	1,652.00	1,800.00	-
6078.00 Tickets/Passes - Girls B Basketball	-	289.00	-	-
Total 6070.00 Girls "B" Basketball \$	22,100.00	\$ 20,147.48	\$ 22,100.00	\$ 0.00
6170.00 Gymnastics				
6171.00 Officials - Gymnastics	10,500.00	10,714.12	11,000.00	(500.00)
6172.00 Management Fee - Gymnastics	7,750.00	7,750.00	7,750.00	-
6173.00 Arena Rent/Custodial - Gymnastics	1,000.00	1,000.00	1,000.00	-
6174.00 Team Expenses - Gymnastics	-	-	-	-
6177.00 Awards - Gymnastics	1,500.00	1,685.20	1,800.00	(300.00)
6178.00 Tickets - Gymnastics	-	-	-	-
Total 6170.00 Gymnastics \$	20,750.00	\$ 21,149.32	\$ 21,550.00	\$ 800.00

6200.00 Track & Field

6201.00 Officials/Announcers - Track & Field	10,000.00	12,000.00	12,000.00	(2,000.00)
6202.00 Management Fee/Computer Person - Track & Field	21,100.00	21,100.00	21,100.00	-
6204.00 Team Expenses - Track & Field	-	-	-	-
6206.00 Supplies/Film/Ammo/Finish Lynk - Track & Field	1,500.00	1,500.00	1,500.00	-
6207.00 Awards - Track & Field	9,000.00	9,000.00	12,000.00	(3,000.00)
6208.00 Tickets - Track & Field	-	-	-	-
Total 6200.00 Track & Field \$	41,600.00 \$	43,600.00 \$	46,600.00 -\$	5,000.00

6220.00 Golf

6221.00 Officials - Golf	1,200.00	1,200.00	1,200.00	-
6222.00 Management Fee - Golf	4,050.00	4,050.00	4,050.00	-
6223.00 Greens Fees/Cart Rental - Golf	10,800.00	10,800.00	10,800.00	-
6226.00 Supplies - Golf	1,500.00	4,846.48	5,000.00	(3,500.00)
6227.00 Awards - Golf	4,200.00	4,200.00	5,000.00	(800.00)
Total 6220.00 Golf \$	21,750.00 \$	25,096.48 \$	26,050.00 -\$	4,300.00

6240.00 Tennis

6241.00 Officials - Tennis	6,600.00	6,600.00	6,600.00	-
6242.00 Management Fee - Tennis	8,000.00	8,000.00	8,000.00	-
6243.00 Indoor Court Rental - Tennis	4,800.00	4,800.00	4,800.00	-
6247.00 Awards - Tennis	1,600.00	1,181.80	1,600.00	-
Total 6240.00 Tennis \$	21,000.00 \$	20,581.80 \$	21,000.00 \$	0.00

6260.00 Cross Country

6261.00 Officials-XC	500.00	581.92	600.00	(100.00)
6262.00 Management Fee - XC	18,000.00	18,000.00	18,000.00	-
6263.00 Rental of Course - XC	400.00	400.00	400.00	-
6265.00 Computer Scoring - XC	3,000.00	3,200.00	3,500.00	(500.00)
6266.00 Supplies - XC	500.00	480.26	500.00	-
6267.00 Awards - XC	3,800.00	3,417.60	4,200.00	(400.00)
Total 6260.00 Cross Country \$	26,200.00 \$	26,079.78 \$	27,200.00 -\$	1,000.00

6280.00 Football Championships

6281.00 Officials - Football	12,000.00	18,622.68	19,000.00	(7,000.00)
6283.00 Rent of Dome - Football	50,000.00	50,000.00	50,000.00	-
6284.00 Team Expenses - Football	-	-	-	-
6285.00 Tournament Bands - Football	-	-	-	-
6287.00 Awards/Dist Champions - Football	2,800.00	2,843.20	3,000.00	(200.00)
6288.00 Tickets/Passes - Football	1,700.00	382.50	1,000.00	700.00
6290.00 Sub-State Losses	7,000.00	7,000.00	7,000.00	-
Total 6280.00 Football Championships \$	73,500.00 \$	78,848.38 \$	80,000.00 -\$	6,500.00

6340.00 Combined B/A/AA Volleyball

6341.00 Officials - Combined B/A/AA Volleyball	23,500.00	34,145.16	30,000.00	(6,500.00)
6342.00 Management Fee - Combined B/A/AA Volleyball	12,250.00	12,250.00	12,250.00	-
6343.00 Arena Rent/Custodial Fee - Combined B/A/AA Volleyball	45,000.00	31,446.78	45,000.00	-
6344.00 Team Expenses - Combined B/A/AA	-	-	-	-
6345.00 Tournament Bands - Combined B/A/AA	150.00	-	150.00	-
6347.00 Awards - Combined B/A/AA Volleyball	4,800.00	4,929.00	4,800.00	-
6348.00 Tickets/Passes - Combined B/A/AA Volleyball	7,000.00	7,382.05	8,000.00	(2,000.00)
Total 6340.00 Combined B/A/AA Volleyball \$	92,700.00 \$	90,152.99 \$	101,200.00 -\$	8,500.00

6370.00 Cheer & Dance

6371.00 Judges - Cheer & Dance	5,000.00	6,088.95	6,500.00	(1,500.00)
6372.00 Management Fee - Cheer & Dance	4,750.00	4,750.00	4,750.00	-
6373.00 Rent/Custodial - Cheer & Dance	1,000.00	1,000.00	1,000.00	-
6374.00 Team Expenses - Cheer & Dance	-	-	-	-
6377.00 Awards - Cheer & Dance	2,600.00	2,607.00	3,000.00	(400.00)
6378.00 Tickets - Cheer & Dance	300.00	-	300.00	-
Total 6370.00 Cheer & Dance \$	13,650.00 \$	14,445.95 \$	15,550.00 -\$	1,900.00

6380.00 Soccer

6381.00 Officials - Soccer	4,000.00	4,590.36	5,000.00	(1,000.00)
6382.00 Management Fee - Soccer	2,000.00	2,000.00	2,000.00	-
6383.00 Custodial Fee - Soccer	500.00	500.00	500.00	-
6384.00 Team Expenses - Soccer	-	-	-	-
6387.00 Awards - Soccer	1,300.00	1,346.00	1,500.00	(200.00)
6388.00 Tickets - Soccer	250.00	-	250.00	-
Total 6380.00 Soccer \$	8,050.00 \$	8,436.36 \$	9,250.00 -\$	1,200.00

6390.00 Softball

6391.00 Officials - Softball	-	-	25,000.00	(25,000.00)
6392.00 Management Fee - Softball	-	-	10,000.00	(10,000.00)
6393.00 Custodial Fee - Softball	-	-	1,500.00	(1,500.00)
6394.00 Team Expenses - Softball	-	-	-	-
6397.00 Awards - Softball	1,300.00	1,346.00	5,000.00	(3,700.00)
6398.00 Tickets - Softball	250.00	1,309.00	250.00	-
Total 6390.00 Softball \$	1,550.00 \$	2,655.00 \$	41,750.00 -\$	40,200.00

Total Athletics Expenses \$ 776,900.00 \$ 739,504.58 \$ 756,433.00 \$ 22,017.00

SDHSAA
Fine Arts Expense Budget
Blank 2022-2023

	2020-2021 Budgeted	2020-2021 Actual	2021-2022 Budgeted	2021-2022 (Increase) Decrease
6400.00 Student Council				
6401.00 SDSCA Executive Director Stipend	1,500.00	1,500.00	1,500.00	-
6402.00 Convention Meals	38,000.00	10,033.80	35,000.00	3,000.00
6403.00 Convention Room Rental	11,000.00	30,723.00	11,000.00	-
6404.00 Convention Guest Speaker	8,000.00	10,337.50	10,000.00	(2,000.00)
6405.00 Convention Shirts	-	-	-	-
6406.00 Convention DJ (HS)	4,000.00	4,000.00	6,000.00	(2,000.00)
6407.00 Convention DJ (MS)	1,000.00	1,280.00	1,200.00	(200.00)
6409.00 NFHS Transportation (Airfare)	-	-	4,000.00	(4,000.00)
6410.00 NFHS Adult Rooms (3 nights)	-	-	400.00	(400.00)
6411.00 NASC Transportation (Mileage)	550.00	-	550.00	-
6412.00 NASC Lodging	600.00	-	600.00	-
6413.00 NASC Meals	350.00	-	350.00	-
6414.00 NASCSD Transportation (airfare)	500.00	688.40	700.00	(200.00)
6415.00 NASCSD Lodging	1,000.00	404.92	600.00	400.00
6416.00 NASCSD Meals	350.00	49.00	200.00	150.00
6417.00 NDSCC Transportation (airfare)	-	-	-	-
6418.00 NDSCC Lodging	-	-	-	-
6419.00 NDSCC Meals	-	-	-	-
6420.00 SDSCA Board Travel	1,500.00	-	1,500.00	-
6421.00 Awards	400.00	719.05	700.00	(300.00)
6422.00 NASCSD Registration Fee	500.00	245.00	300.00	200.00
Total 6400.00 Student Council \$	69,250.00 \$	59,990.67 \$	74,600.00 -\$	5,350.00
6450.00 Oral Interp				
6451.00 Judges - Oral Interp	10,000.00	11,419.63	11,000.00	(1,000.00)
6452.00 Management Fee - Oral Interp	575.00	575.00	575.00	-
6457.00 Awards - Oral Interp	3,000.00	2,928.80	3,000.00	-
6459.00 Programs - Oral Interp	1,500.00	2,233.00	1,500.00	-
Total 6450.00 Oral Interp \$	15,075.00 \$	17,156.43 \$	16,075.00 -\$	1,000.00
6470.00 One Act Play				
6471.00 Judges - One Act Play	9,000.00	9,874.44	9,000.00	-
6472.00 Management Fee - One Act Play	2,175.00	2,544.00	2,175.00	-
6477.00 Awards - One Act Play	3,200.00	3,282.00	3,200.00	-
6479.00 Programs - One Act Play	1,500.00	-	2,000.00	(500.00)
Total 6470.00 One Act Play \$	15,875.00 \$	15,680.44 \$	16,375.00 -\$	500.00
6500.00 Debate				
6501.00 Judges - Debate	14,000.00	8,090.64	10,000.00	4,000.00
6502.00 Management Fee - Debate	575.00	575.00	575.00	-
6507.00 Debate Awards - Debate	2,300.00	1,981.60	2,100.00	200.00
6508.00 NFHS Speech Award - Debate	80.00	-	80.00	-
6510.00 Computer (Joy of Tournaments) - Debate	200.00	-	200.00	-
6511.00 Computer Operator - Debate	200.00	200.00	200.00	-
6512.00 Extemp Draw Facilitator - Debate	50.00	50.00	50.00	-
Total 6500.00 Debate \$	17,405.00 \$	10,897.24 \$	13,205.00 \$	4,200.00
6540.00 All-State Jazz Band				
6541.00 Guest Conductors - ASJB	8,600.00	10,016.48	11,000.00	(2,400.00)
6542.00 Rent/Custodial - ASJB	300.00	-	-	300.00
6543.00 Chairman/Site Expense - ASJB	400.00	800.00	800.00	(400.00)
6544.00 Audition Expenses - ASJB	1,000.00	2,000.00	2,000.00	(1,000.00)
6546.00 Music - ASJB	800.00	768.60	800.00	-
6547.00 Awards - ASJB	250.00	146.50	250.00	-
6549.00 Faculty Performance Session - ASJB	350.00	1,800.00	350.00	-
6550.00 Programs - ASJB	1,100.00	918.00	1,100.00	-
Total 6540.00 All-State Jazz Band \$	12,800.00 \$	16,449.58 \$	16,300.00 -\$	3,500.00
6610.00 All-State Chorus & Orchestra				
6611.00 Guest Conductors - All-State Chorus & Orchestra	6,000.00	7,367.48	7,000.00	(1,000.00)
6612.00 Arena Rent/Custodial - All-State Chorus & Orchestra	25,000.00	15,631.87	25,000.00	-
6613.00 Chairman/Site Expense - All-State Chorus & Orchestra	1,875.00	1,350.00	1,875.00	-
6614.00 Audition Expense - All-State Chorus & Orchestra	10,000.00	9,274.89	10,000.00	-
6615.00 Piano - All-State Chorus & Orchestra	3,765.00	1,235.00	3,000.00	765.00
6616.00 Music - All-State Chorus & Orchestra	2,500.00	2,890.12	2,500.00	-
6617.00 Awards - All-State Chorus & Orchestra	1,700.00	1,203.00	1,800.00	(100.00)
6618.00 Tickets/Passes/Box Office - All-State Chorus & Orchestra	-	3,632.03	4,000.00	(4,000.00)
6620.00 Programs - All-State Chorus & Orchestra	4,000.00	5,239.75	5,000.00	(1,000.00)
6621.00 Sound System - All-State Chorus & Orchestra	1,000.00	1,800.00	6,000.00	(5,000.00)
Total 6610.00 All-State Chorus & Orchestra \$	55,840.00 \$	49,624.14 \$	66,175.00 -\$	10,335.00

6630.00 All-State Band

6631.00 Guest Conductor - All-State Band	5,100.00	4,228.68	5,000.00	100.00
6632.00 Arena Rent/Custodial - All-State Band	500.00	-	1,000.00	(500.00)
6633.00 Chairman - All-State Band	400.00	700.00	400.00	-
6634.00 Audition Expense - All-State Band	20,000.00	24,210.49	25,000.00	(5,000.00)
6636.00 Music - All-State Band	1,500.00	679.98	1,500.00	-
6637.00 Awards - All-State Band	1,000.00	225.50	300.00	700.00
6640.00 Printing - All-State Band	1,500.00	796.00	1,000.00	500.00
Total 6630.00 All-State Band \$	30,000.00	\$ 30,840.65	\$ 34,200.00	-\$ 4,200.00

6650.00 Music Miscellaneous

6653.00 SDMEA Convention	-	-	-	-
Total 6650.00 Music Miscellaneous \$	0.00	\$ 0.00	\$ 0.00	\$ 0.00

6670.00 Journalism

6673.00 Journalism Convention	3,000.00	2,017.31	3,000.00	-
6674.00 Journalism Adjudicator	1,500.00	1,308.94	1,500.00	-
6675.00 Journalism Postage	200.00	-	200.00	-
6677.00 Journalism Awards	800.00	382.50	600.00	200.00
Total 6670.00 Journalism \$	5,500.00	\$ 3,708.75	\$ 5,300.00	\$ 200.00

6680.00 Visual Arts

6681.00 Judges - Visual Arts	6,000.00	6,753.20	7,000.00	(1,000.00)
6683.00 Rent/Repair - Visual Arts	4,000.00	6,753.00	6,000.00	(2,000.00)
6685.00 Gallery Reception - Visual Arts	1,200.00	416.20	1,200.00	-
6687.00 Awards - Visual Arts	1,500.00	1,333.81	1,600.00	(100.00)
Total 6680.00 Visual Arts \$	12,700.00	\$ 15,256.21	\$ 15,800.00	-\$ 3,100.00

Total Fine Arts Expenses \$ 234,445.00 \$ 219,604.11 \$ 258,030.00 \$ (23,585.00)

FY23	Total Revenue	\$	2,829,841.10	
	G&A Expenses	\$		1,802,611.10
	Athletics Expenses	\$		756,433.00
	Fine Arts Expenses	\$		258,030.00
	Total Expenses	\$	2,817,074.10	
	Defecit/Surplus	\$	12,767.00	
FY22	Total Revenue	\$	2,792,164.69	
	G&A Expenses	\$		1,601,449.21
	Athletics Expenses	\$		739,504.58
	Fine Arts Expenses	\$		219,604.11
	Total Expenses	\$	2,560,557.90	
	Defecit/Surplus	\$	231,606.79	



Appendix B

Site Recommendations

*Establish a Cross Country and Cheer and Dance rotation of Sioux Falls, Rapid City, and Huron(XC)/Watertown (C&D)

*Establish an every other year rotation of Sioux Falls and Rapid City for State Wrestling beginning in the 2022-23 school year.

Girls Basketball:

2024: A- Brookings, AA- SF Pentagon or Aberdeen (NSU)

2025: A- Spearfish (BHSU), AA- Rapid City (Summit Arena)

Softball

- June 1-3, 2023- Sites TBD
- May 30-June 1, 2024- Sites TBD
- June 5-7, 2025- Sites TBD

Activity	Site	Dates
Boys A Golf	Vermillion	Oct. 6-7, 2025
Boys AA Golf	Rapid City	Oct. 6-7, 2025
Girls Tennis	Sioux Falls	Oct. 6-7 and 9-10, 2025
Soccer	Rapid City (Sioux Park)	Oct. 18, 2025
Journalism	Vermillion (USD)	Oct. 20, 2025
Cheer & Dance	Watertown	Oct. 24-25, 2025
Cross Country	Huron	Oct. 25, 2025
Chorus & Orchestra	Sioux Falls	Oct. 31- Nov. 1, 2025
Football	Vermillion (USD)	Nov. 13-15, 2025
Combined Volleyball	Rapid City	Nov. 20-22, 2025
Oral Interp	Watertown	Dec. 5-6, 2025
One-Act Play	Brookings	Feb. 5-7, 2026
Gymnastics	Mitchell (Corn Palace)	Feb. 13-14, 2026
Combined Wrestling	Sioux Falls	Feb. 26-28, 2026
Debate & IE	Aberdeen	Mar. 6-7, 2026
Girls B Basketball	Brookings-Frost Arena	Mar. 12-14, 2026
Girls A Basketball	Aberdeen- NSU	Mar. 12-14, 2026
Girls AA Basketball	Rapid City (Summit Arena)	Mar. 12-14, 2026
Boys B Basketball	Aberdeen	Mar. 19-21, 2026
Boys A Basketball	Rapid City (Summit Arena)	Mar. 19-21, 2026
Boys AA Basketball	Rapid City (Summit Arena)	Mar. 19-21, 2026
Visual Arts	Rapid City	Mar. 19-21, 2026
All-State Band	Rapid City	Mar. 26-28, 2026
SDSCA Student Council	Rapid City	March 29-31, 2026
AS Jazz Band/Show Choir	Mitchell	May 7-9, 2026
Boys Tennis	Rapid City	May 18-19 and 21-22, 2026
Track & Field	Sioux Falls	May 28-30, 2026
Boys/Girls B Golf	Aberdeen	June 1-2, 2026
Girls A Golf	Madison	June 1-2, 2026
Girls AA Golf	Mitchell (Lakeview)	June 1-2, 2026
Softball	TBD	June 4-6, 2026

SDHSAA- Serving Students Since 1905

Board Chairperson – Mr. Tom Culver

Assistant Director – Ms. Jo Auch

Assistant Director – Mr. Brooks Bowman

Executive Director – Dr. Daniel Swartos

Assistant Director – Mr. Randy Soma

Finance Director – Mr. Ryan Mikkelsen

2021- 2022 SPORTS ADVISORY PROPOSALS BASKETBALL

Proposal #1: AA Mercy Rule

Class AA: The mercy rule shall be used for all regular season, region and SoDak 16 contest. When the point differential reaches 30 or more points in the second half, the clock will continue to run. The clock will only be stopped for free throws and time-outs. Regular timing rules will be used if the score differential drops back to less than 20 points.

Rationale: Aligns all classifications using the same rule. Also, many felt not much is being learned when games get so far out of reach and potential sportsmanship issues become more prominent.

Class AA: 19 Yes 0 No

Total Votes: 19 Yes 0 No

Staff Recommendation: Approve

Proposal #2: Out- of-state opponents

Out-of-State Opponents: Seed point averages for out-of-state opponents will be calculated to include all contests (regular or postseason) through the South Dakota cutoff date.

Rationale: Growing concern to seek out of state opponents records as there is not a standard place to get this information at this time for out of state opponents (111 out of state opponents this year). What takes the most time is determining if these states are in post season play or not, so if we count all game up to the cutoff date, that makes it more bearable in the check system we do to ensure that records are correct.

Class AA: 19 Yes 0 No

Class A: 54 Yes 0 No

Class B 56 Yes 0 No

Total Votes: 129 Yes 0 No

Staff Recommendation: Approve

Proposal #3: Final cutoff date for regular season

No regular season contests shall be played after the cutoff date set by the SDHSAA.

Rationale: Contests that are played after the date become exhibition contests or scrimmage contests as they cannot be used for seed point. This committee feels that the cutoff date is cutoff date and no regular season contests should be played after the cutoff date. Region chairs need to have that information so they can get Region pairing and brackets set for the Region play.

Class AA:	<u>19</u>	Yes	<u>0</u>	No
Class A:	<u>57</u>	Yes	<u>0</u>	No
Class B	<u>56</u>	Yes	<u>0</u>	No
Total Votes:	<u>132</u>	Yes	<u>0</u>	No

Staff Recommendation: Approve

SIDELINE CHEER

PROPOSAL #1: Number of sideline cheerleaders

Change the number of sideline cheerleaders for **Basketball** to 8 cheerleaders **PLUS** the mascot. The mascot will not be counted in the 8 cheerleaders for the squad limits.

Rationale: The mascot generally is not involved in the groups and helps with stunting to have the number be 8 instead of 7.

Class AA:	<u>19</u>	Yes	<u>0</u>	No
Class A:	<u>55</u>	Yes	<u>0</u>	No
Class B	<u>54</u>	Yes	<u>5</u>	No

Total Votes:	<u>128</u>	Yes	<u>5</u>	No
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Office and Board need discussion on wrestling cheerleaders.

Staff Recommendation: Approve

COMPETITIVE CHEER

Proposal #1: Warm-up time

To have a five (5) minute maximum time limit for warm-up on the competitive floor for each team, with the option for host schools to schedule the time or not.

Rationale: Teams seem to be taking more than that to warm up and the committee felt we need to specify the time frame in which they can be on the competitive floor. Have someone in the gym to time each team as they enter the floor with a max of 5 minutes.

Class AA:	<u>19</u>	Yes	<u>0</u>	No
Class A:	<u>17</u>	Yes	<u>0</u>	No

Total Votes:	<u>36</u>	Yes	<u>0</u>	No
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Staff Recommendation: Approve

Proposal #2: Tweak Pyramid category language

Tweak in the Pyramid category in the 5 point difficulty to say *three* ~~two~~ advanced entries or release transitions.

Rationale: There needs to be a tweak in the Pyramid category in the 5 point difficulty to say three advanced entries or release transitions instead of two. Two is listed in the 4 point category and was confusing to judges and coaches.

Class AA: 19 Yes 0 No

Class A: 17 Yes 0 No

Total Votes: 36 Yes 0 No

Staff Recommendation: Approve

COMPETITIVE DANCE

Proposal #1: Tumbling language change

SD Rules book changes to say the following tumbling skills will be allowed: cartwheels, round offs, aerials (front and side with bent or straight legs), front and back handsprings as long as the feet or hands land first. Any flipping movement that takes off or lands on two feet are illegal with the exception of round offs, front and back handsprings. Front and back tucks are illegal. Tumbling passes that connect different or same skills remain illegal.

Rationale: Committee felt we needed to address which tumbling skills are legal and which skills are illegal on the rubric. The Webster was removed.

Class AA: 19 Yes 0 No

Class A: 9 Yes 0 No

Total Votes: 28 Yes 0 No

Staff Recommendation: Approve

FOOTBALL

Proposal #1:

No formal proposals for consideration

GOLF

Proposal #1: To Change the wording on the “Coaching on Course” Rule for all classes.

The Coaches would be able to coach their players anywhere, except on the greens. This would include the teeing area, and those areas already allowable, and be allowed to coach players until all players are physically on the putting green.

Rationale: –The coaches feel that this would help with pace of play and the student athlete experience.

Class AA:	<u>19</u>	Yes	<u>0</u>	No
Class A:	<u>45</u>	Yes	<u>2</u>	No
Class B	<u>50</u>	Yes	<u>2</u>	No

Total Votes: 114 Yes 4 No

Staff Recommendation: Approve

Proposal #2: Clarification on what electronic devices are permitted.

Rationale: The coaches believe with the ever-evolving technology, that Bluetooth headphones/earbuds be added to the list of prohibited devices while in competition. These devices are fine while prepping for any event, they should not be allowed during play.

Class AA:	<u>19</u>	Yes	<u>0</u>	No
Class A:	<u>49</u>	Yes	<u>0</u>	No
Class B	<u>55</u>	Yes	<u>0</u>	No

Total Votes: 123 Yes 0 No

Staff Recommendation: Approve

Proposal #3: Redistribution of Athletes Participating in State Tournament.

If the 60% change does not get passed then they would like to go with the 50% and the Redistribution of Athletes to participate at the State Tournament due to schools not filling their original quota for Region Tournament Participation.

Rationale: First, the SDHSAA already welcomes 37 Teams (Boys & Girls), to participate in their regions which if full, their numbers equate to a total of 185 players throughout the state. The current rate for qualifying for state is at 50%, with means the SDHSAA has already agreed to have 93 players at a Class A state meet. For various reasons, many schools are not fielding full teams. Compounding this issue, participation is not as cyclically valued per region. Therefore, the actual qualification totals are grossly unequal in both eligibility and quality. Again, it is not fault, nor alignment, nor value. It just is, what it is. The need is paramount. Currently, year after year, schools are leaving home players who shoot under bogey because our state tournament is not a full field. So, to ensure fairness for those players worthy of participating in any state tournament, and not affecting realignment, not affecting current region

participation, and not taking away any player from qualifying for a state tournament under the current guidelines, we would like to propose a redistribution method, not to exceed an already welcomed field of approximately 93 players at a state tournament.

Class A: 32 Yes 8 No

Total Votes: 32 Yes 8 No

Staff Recommendation: Do not approve at this time as we have not even gone through the spring season with the 50% change.

Proposal #4: AA Only: Allow for coaches' discretion on placement of players in Day 1 only of the State Tournament for Class AA.

Rationale: The AA Coaches believe with only meets with greater than 4 teams used that players averages, there are additional smaller events that move those players in their respective teams. Thus, the coach should have the discretion to align his/her players as they choose as long as they are eligible for the competition.

Class AA: 19 Yes 0 No

Total Votes: 19 Yes 0 No

Staff Recommendation: Approve

GYMNASTICS

Proposal #1: Consistent warm-ups for meets

The committee is proposing warmups for meets be run in one of two way:

1. **Traditional Warmup-** the usual way that things were done prior to covid. Teams come and warmup a couple of hours before the meet starts going through their rotations and then compete based on the rotation assigned by the site host.
2. **Modified Capital Cup format:** This is the warmup that should take place at all region/state qualifying meets. Gyms will open for stretching, and shared warmup on each event. Teams will have to rotate and share equipment for warmup in allotted time. One hour warmup time. Once competition begins, teams will have a 5 minute TEAM warmup on each event regardless of the number of athletes participating. Then each athlete will have a 1 ½ minute touch warmup prior to competing. Vault will use the same time for touch warmup.

Rationale: Coaches felt these was lack of consistency with warm-ups throughout the season and they wanted a similar format for all meets. Basically, these are the two warm-up formats that need to be used throughout the season and the host site will decide. For the Region/State Qualifying meet, everyone will use the Modified Capital Cup format. That way all warm-ups are the same at the Region/State Qualifying meets.

Class AA: 9 Yes 6 No
Class A: 11 Yes 0 No

Total Votes: 20 Yes 6 No

Staff Recommendation: Approve

Proposal #2: Qualifying Scores

Adjust the state qualifying scores as follows:

Class A: Vault - 8.7 and Floor – 8.8 (previously Vault-8.6 and Floor-8.6)

Class AA: Beam – 8.9 and Floor – 9.2 (previously Beam- 8.8 and Floor-9.0)

Rationale: Based on the number of in-season qualifiers we had in these events this past year, the committee looked at the 5 year average of scores and made the following adjustments.

Class AA: 15 Yes 0 No
Class A: 9 Yes 1 No

Total Votes: 24 Yes 1 No

Staff Recommendation: Approve

SOCCER

Proposal #1: State Tournament Schedule Rotation

The committee proposed rotating the schedule each year so each class and gender will play their State Championship game at a different time depending on the year.

State Tournament Schedule Rotation

2022

Boys Class AA (11:00am)
Girls Class AA (1:00pm)
Boys Class A (5:00pm)
Girls Class A (7:00pm)

2023

Girls Class A (11:00am)
Boys Class A (1:00pm)
Girls Class AA (5:00pm)
Boys Class AA (7:00pm)

2024

Girls Class AA (11:00am)
Boys Class AA (1:00pm)
Girls Class A (5:00pm)
Boys Class A (7:00pm)

Rationale: Based on what we do in other sports and not knowing the weather situation that can come up the committee felt it was appropriate to rotate the championship times and schedule every year.

Class AA: 19 Yes 0 No

Class A: 9 Yes 0 No

Total Votes: 28 Yes 0 No

Staff Recommendation: Approve

TENNIS

Proposal #1: Change match format

Change the match format of the State Tournament to play 2/3 sets with a match tie break in lieu of the final set for all championship round matches.

Rationale: This creates consistency with what most do all year long. The committee agreed that since we do not play 2/3 full sets all year long, it is hard to justify 2/3 full sets at the biggest event of the year and playing semi's and finals in both singles and doubles, is hard for the kids to endure.

Class AA: 16 Yes 0 No

Class A: 7 Yes 0 No

Total Votes: 23 Yes 0 No

Staff Recommendation: Approve

TRACK & FIELD/CROSS COUNTRY

Proposal #1: Final Meet of the season

The final meet of the season shall be no later than Friday of week 46 with state entries due to SDHSAA by noon on Saturday.

Rationale: Entries need to be to the SDHSAA by Saturday to help with seeding of state track meet.

Class AA: 19 Yes 0 No

Class A: 55 Yes 0 No

Class B: 53 Yes 0 No

Total Votes: 127 Yes 0 No

Staff Recommendation: Approve

Proposal #2: AA only – All state qualifying track meets must be run with F.A.T timing starting with the 22- 23 school year.

Rationale: help to ensure top 24 qualifiers are qualifying all the same way. No longer want hand held times at qualifying meets.

Class AA: 16 Yes 3 No

Total Votes: 16 Yes 3 No

Staff Recommendation: Approve

VOLLEYBALL (same as Basketball)

Proposal #1: Out-of-state opponents cut date.

Out-of-State Opponents: Seed point averages for out-of-state opponents will be calculated to include all contests (regular or postseason) through the South Dakota cutoff date.

Rationale: Growing concern to seek out of state opponents records as there is not a standard place to get this information at this time for out of state opponents (111 out of state opponents this year). What takes the most time is determining if these states are in post season play or not, so if we count all game up to the cutoff date, that makes it more bearable in the check system we do to ensure that records are correct.

Class AA: 19 Yes 0 No

Class A: 54 Yes 0 No

Class B 56 Yes 0 No

Total Votes: 129 Yes 0 No

Staff Recommendation: Approve

Proposal #2: Cut date final date to play

No regular season contests may be played after the cutoff date set by the SDHSAA.

Rationale: Contests that are played after the date become exhibition contests or scrimmage contests as they cannot be used for seed point. PLUS it falls into the All State Chorus and Orchestra time frame as to when ASCO groups are traveling to their State event. **This committee feels that the cutoff date is cutoff date and no regular season contests should be played after the cutoff date.** Region chairs need to have that information so they can get Region pairing and brackets set for the Region play.

Class AA: 19 Yes 0 No

Class A: 57 Yes 0 No

Class B 56 Yes 0 No

Total Votes: 132 Yes 0 No

Staff Recommendation: Approve

WRESTLING

Proposal #1: TrackWrestling Training

To make it mandatory to have TrackWrestling training for head wrestling coaches. This will be similar to the online rules meeting that needs to be completed. If this is not completed by the deadline set by the SDHSAA a fine will be assessed of \$50 to the school.

Rationale: Coaches are not properly entering or updating results, which creates issues at Region seeding time. The lack of understanding is creating a negative perception of the process that should not be an issue. School will be required to keep their TrackWrestling up to date throughout the season.

Class A: 36 Yes 0 No
Class B 57 Yes 3 No

Total Votes: 93 Yes 3 No

Staff Recommendation: Approve

Proposal #2: Deviation from NFHS rule on out of bounds ruling for high school.

This is to deviate with the NFHS on the out of bounds rules. We would follow the college rule as it pertains to what constitutes the wrestlers being out of bounds. Simply put if any point of the wrestler is in the circle they are still in bounds.

Rationale: Officials rule differently on each out of bounds situation. This would make it easier for officials and coaches to be more consistent with the call. The SDHSAA also has to deal with liability and insurance companies to make sure that our catastrophic insurance will still be covered if we deviate to this procedure.

Class A: 35 Yes 3 No
Class B 57 Yes 2 No

Total Votes: 92 Yes 5 No

Staff Recommendation: Board action as deemed appropriate. First Reading.

Note- Wrestling Proposal 2 Did not pass, died for lack of 2nd.

Proposal #4: Amend “Tournament Administration and Regulations” Section A (p. 6 in Wrestling Handbook)

Handbook to read as follows: “Each team must use TrackWrestling as live management software for all tournaments and dual competition, to include multi-dual events" In addition, add a section following the TrackWrestling deadlines on page 6 of the Wrestling Handbook that reads as such “Failure to update TrackWrestling via the deadlines above will result in a \$50 fine to the school”

Rationale: Schools and coaches need to make it a priority to use TrackWrestling for all events in order to properly update records, weigh-ins and seeding. This will allow schools better record keeping and more accurate records that will help with regular, and post season seeding and scoring. School will be required to keep their TrackWrestling up to date throughout the season.

Class A: 38 Yes 0 No

Class B 58 Yes 0 No

Total Votes: 96 Yes 0 No

Staff Recommendation: Approve

IN/OUT OF SEASON & AD ADVISORY

Proposal #1 – Add Softball to In/Out of Season Handbook

Add Softball to In/Out of Season Handbook with the number of 7 as the maximum number of participating athletes that can attend at any one time for Club Teams, All-Star Events and Private Lessons

Rationale: We have added softball to the sanctioned SDHSAA Sports starting in the Spring of 2023. We needed to setup out of season requirements and are comparing them to football and soccer.

Class AA: 16 Yes 0 No

Class A: 16 Yes 0 No

Class B 7 Yes 0 No

Total Votes: 39 Yes 0 No

Staff Recommendation: Approve

SPORTS OFFICIALS COUNCIL PROPOSALS

Proposal #1: Softball Uniform Requirement

The official softball uniform shall consist of a powder blue shirt, heather gray or navy blue slacks, navy blue jacket/pullover knit sweater, cap, ball bag (plate umpire only). Shoes, socks and belt shall be black. If undershirt is worn under the powder blue shirt, it shall be white and short sleeved.

Equipment: Plate umpire needs throat protector that is part of or attached to the mask and extends far enough to adequately protect the throat. An attached throat protector must be commercially manufactured, properly attached, unaltered and won properly. A chest protector is recommended.

Commented [A1]:

Staff Recommendation: Approve

Proposal #2: Softball Official Requirements

Officials will be required to complete and online rules meeting, and online open book test and complete a jamboree/clinic within the first two years of registering to be a softball official.

Staff Recommendation: Approve

Proposal #3: Increase our reciprocity official's fee to \$20 per sport.

Any out of state officials who is seeking reciprocity in South Dakota will be assessed a fee of \$20 per sport. (Was \$10 and has been raised since 1996-97)

Staff Recommendation: Approve

SPORTS MEDICINE ADVISORY COUNCIL PROPOSALS

Proposal #1: Require NFHS Course "The Collapsed Athlete" for all head and assistant coaches every two years.

Staff Recommendation: Approve

**SOUTH DAKOTA
HIGH SCHOOL ACTIVITIES ASSOCIATION**

AUDIT REPORT

June 30, 2021



**State of South Dakota
Department of Legislative Audit**
427 South Chapelle
% 500 East Capitol
Pierre, SD 57501-5070

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
ASSOCIATION OFFICIALS
June 30, 2021

Board of Directors:

Craig Cassens – Chairperson
Randy Soma – Vice Chairperson
Dan Aaker
Tom Culver
Barry Mann
Mark Murphy
Dr. Jerry Rasmussen
Michael Talley
Marty Weismantel

Executive Director:

Dr. Daniel Swartos

Finance Director:

Ryan Mikkelsen

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
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PIERRE, SD 57501-5070
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RUSSELL A. OLSON
AUDITOR GENERAL

**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***

Board of Directors
South Dakota High School Activities Association

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 South Dakota High School Activities Association (Association), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements, and have issued our report thereon dated May 31, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Association's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the *Schedule of Current Audit Findings* as item 2021-001 that we consider to be a material weakness.

Compliance and Other Matters

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

Association's Response to Finding

The Association's response to the finding identified in our audit is described in the accompanying *Schedule of Current Audit Findings*. The Association's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 result 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.



Russell A. Olson
Auditor General

May 31, 2022

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF CURRENT AUDIT FINDINGS

Finding No. 2021-001: Financial Statement Reporting Errors

Type of Finding: Material Weakness

Criteria:

The objective of our audit of the South Dakota High School Activities Association includes the expression of an opinion on whether the Association's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). The accrual basis of accounting is required by GAAP and requires expenses to be recognized in the period incurred, if measurable.

Condition:

During our audit we identified the annual "Expense Allowance" payments to schools competing in Fiscal Year 2021 (FY2021) state tournament events occurred later than in prior years, resulting in the FY2021 payments being made in July 2021 (FY2022). The total of all payments was determined to be \$250,761.19. As the payments relate to expenses incurred in FY2021, GAAP requires the payments be recognized in FY2021. An accrual entry of \$250,761.19 was necessary to properly recognize the payments in FY2021.

Cause:

The delay in sending the FY2021 payments to schools resulted in an additional entry needed for proper financial statement reporting. Internal controls over financial statement reporting were not sufficient to identify the necessity of the entry needed for proper reporting.

Effect:

The effect of the uncorrected error would have been the material overstatement of Net Position, the material understatement of liabilities, and the understatement of expenses for FY2021. The error was corrected by the posting of an audit adjustment to properly recognize the transactions.

Repeat Finding from Prior Year:

No.

Recommendation:

1. We recommend the Association review significant transactions posted after June 30 to identify those which must be accrued to the proper period.
2. We recommend the Association strengthen internal controls over financial reporting.

Views of Responsible Officials:

SDHSAA concurs with the finding. This will not occur again because FY2021 was the last year we paid out state tournament expenses to schools. In consultation with our member school's business managers and the SDHSAA finance committee, it was determined in FY2021 to discontinue both the charging of dues and fees to schools as a revenue source to the SDHSAA and the payment of state tournament expenses as an expense to the SDHSAA, as it ended up being a net wash - the Association would collect dues and fees from schools at the beginning of the year and reimburse schools at the end of the year for approximately the same amount of money. For school budgeting purposes, eliminating both made the most sense. Therefore, this specific issue will not occur in the future because we are no longer making large scale school reimbursement payments at the end of the year.



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RUSSELL A. OLSON
AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT

Board of Directors
South Dakota High School Activities Association

Report on the Financial Statements

We have audited the accompanying financial statements of the South Dakota High School Activities Association (Association), as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association, as of June 30, 2021, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis*, *Schedule of the Association's Contributions*, and the *Schedule of the Association's Proportionate Share of the Net Pension Liability (Asset)* on pages 6 - 7 and 24 - 26 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Association's basic financial statements. The *Schedule of Budgeted and Actual Revenue – Cash Basis*, *Schedule of Budgeted and Actual Expenditures – Cash Basis*, and *Notes to the Schedules of Budget and Actual Revenues and Expenditures* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *Schedule of Budgeted and Actual Revenue – Cash Basis*, *Schedule of Budgeted and Actual Expenditures – Cash Basis*, and *Notes to the Schedules of Budget and Actual Revenues and Expenditures* 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 to 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 Budgeted and Actual Revenue – Cash Basis*, *Schedule of Budgeted and Actual Expenditures – Cash Basis*, and *Notes to the Schedules of Budget and Actual Revenues and Expenditures* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2022 on our consideration of the Association'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 Association'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 Association's internal control over financial reporting and compliance.



Russell A. Olson
Auditor General

May 31, 2022

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
MANAGEMENT'S DISCUSSION & ANALYSIS

This section of the South Dakota High School Activities Association (SDHSAA) annual financial report presents management's discussion and analysis of the SDHSAA's financial performance during the fiscal year ended June 30, 2021. This analysis should be read in conjunction with the Independent Auditor's Report, Financial Statements, and notes to the financial statements.

Financial Analysis

- Throughout the year, SDHSAA saw decreased attendance and ticket sales at state and sub-state events. Sub-state events in particular decreased by \$274,715 (or 31.66%) due to facility limitations and general public uneasiness during the COVID-19 pandemic. State events as a whole saw a slight increase from FY20, though most of the increase can be attributed to the cancellation of the state track and basketball tournaments in FY20 skewing revenues and expenses.
- Non-operating revenue saw a dramatic increase from FY20 to FY21. In FY21 SDHSAA received both a SD Business Grant and had the Paycheck Protection Program (PPP) Loan forgiven, moving it from a liability to a revenue. These accounted for \$366,446 of the non-operating revenue with another \$203,038 coming from Unrealized Gains on Investments. These gains can be attributed to market fluctuations throughout FY21.

Financial Highlights as of June 30, 2021

- Deferred Outflows of Resources increased by \$50,864 (or 24.63%) and Deferred Inflow of Resources increased by \$124,432 (138.62%) due to GASB 68 annual adjustments.
- Current Liabilities increased to \$512,288 (up 121.59%) due to team expenses for the FY21 school year being remitted in FY22.

Economic Conditions and Outlook

- SDHSAA Board of Directors voted to suspend both the participation fee revenues and state event team expenses for FY22 and the foreseeable future.

Change in Assets and Liabilities

	FY 2020	FY 2021	Increase (Decrease)	% Increase (Decrease)
Assets:				
Cash and Cash Equivalents	\$ 504,358	\$ 739,867	\$235,509	46.69
Investments	1,029,229	1,119,690	90,461	8.79
Accounts Receivable	166,837	286,937	120,100	71.99
Capital Assets (Net of Depreciation)	737,699	720,305	(17,394)	(2.36)
Deferred Outflows of Resources	206,552	257,416	50,864	24.63
Net Pension Asset	3,922	1,589	(2,333)	(59.48)
Total Assets and Deferred Outflows	2,648,597	3,125,804	477,207	18.02
Liabilities				
Current Liabilities	231,189	512,288	281,099	121.59
Non-Current Liabilities	49,923	65,782	15,859	31.77
Deferred Inflow of Resources (GASB 68)	89,765	214,197	124,432	138.62
Total Liabilities and Deferred Inflows	370,877	792,267	421,390	113.62
Net Investment in Capital Assets	737,699	720,305	(17,394)	(2.36)
Restricted for SDRS Pension Purposes (GASB 68)	120,709	44,807	(75,902)	(62.88)
Unrestricted Net Position	1,419,312	1,568,424	149,112	10.51
Total Net Position	\$ 2,277,720	\$ 2,333,536	\$ 55,816	2.45

Change in Net Position

	FY 2020	FY 2021	Increase (Decrease)	% Increase (Decrease)
Revenues:				
State Events	\$ 721,342	1,056,139	\$ 334,797	46.41
Sub-State Events	867,612	592,897	(274,715)	(31.66)
Corporate Partner	517,081	578,377	61,296	11.85
Fees	145,674	159,055	13,381	9.19
Miscellaneous	135,709	151,018	15,309	11.28
Non-Operating Revenue	5,528	643,914	638,386	11,548.23
Total Revenue	<u>2,392,946</u>	<u>3,181,400</u>	<u>788,453</u>	<u>32.95</u>
Expenses:				
General and Administrative	1,718,372	1,706,486	(11,886)	(0.69)
Activities	1,011,778	1,401,704	389,926	38.54
Depreciation Expense	17,276	17,394	118	0.68
Total Expenses	<u>2,747,426</u>	<u>3,125,584</u>	<u>378,158</u>	<u>13.76</u>
Changes in Net Position	<u>\$ (354,480)</u>	<u>\$ 55,816</u>	<u>\$ 410,296</u>	<u>115.75</u>

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
STATEMENT OF NET POSITION
JUNE 30, 2021

Assets:

Current Assets:

Cash and Cash Equivalents	\$ 739,867.20
Investments	1,119,689.64
Accounts Receivable	286,936.99
Total Current Assets	<u>2,146,493.83</u>

Non-Current Assets:

Land	163,870.75
Land Improvements	48,027.26
Less: Accumulated Depreciation-Land Improvements	(47,626.84)
Building	787,943.97
Less: Accumulated Depreciation-Building	(259,891.68)
Equipment, Furniture and Fixtures	165,799.87
Less: Accumulated Depreciation-Equipment, Furniture and Fixtures	(137,818.37)
Net Pension Asset	1,588.85
Total Non-Current Assets	<u>721,893.81</u>

Total Assets	<u>2,868,387.64</u>
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Deferred Outflows of Resources:

Pension Related Deferred Outflows	257,416.01
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Liabilities:

Current Liabilities:

PPP Forgivable Loan	176,047.00
Wages Payable	19,769.95
Vouchers Payable	277,030.11
Accrued Vacation	30,524.58
Accrued Sick Pay	3,716.63
Post Employment Benefit	5,200.00
Total Current Liabilities	<u>512,288.27</u>

Non-Current Liabilities:

Accrued Vacation	57,917.77
Accrued Sick Leave	1,591.36
Post Employment Benefit	6,272.77
Total Non-Current Liabilities	<u>65,781.90</u>

Total Liabilities	<u>578,070.17</u>
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Deferred Inflows of Resources:

Pension Related Deferred Inflows	214,197.44
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Net Position:

Investment in Capital Assets	720,304.96
Restricted for SDRS Pension Purposes	44,807.42
Unrestricted	1,568,423.66
Total Net Position	<u>\$ 2,333,536.04</u>

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

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Operating Revenue:

Basketball:

State Tournament - Boys	\$ 249,327.00	
State Tournament - Girls	131,129.66	
Sub-State Events		
Elimination Tournaments	<u>327,681.00</u>	
Total Basketball Receipts		\$ 708,137.66

Wrestling:

State Tournament	213,260.00	
Sub-State Events	<u>19,332.00</u>	
Total Wrestling Receipts		232,592.00

Volleyball:

State Tournament	81,326.00	
Sub-State Events	<u>88,171.00</u>	
Total Volleyball Receipts		169,497.00

Football:

State Tournament	151,620.00	
Sub-State Events	<u>157,713.00</u>	
Total Football Receipts		309,333.00

Cross Country	20,781.00
State Track and Field Meet	154,155.00
State Gymnastics Meet	9,186.00
Cheer and Dance	17,841.50
Soccer	10,288.00
All State Chorus & Orchestra	7,250.00
All State Band	7,640.00
All-State Jazz Band	2,335.00
Television Contract	127,030.00
Ball Bids	50,000.00
Corporate Partner	312,500.00
Merchandise Partner	88,846.70
NF News/Student Press Fee	27,955.00
Participation Fees	131,100.00
Sale of Medals	1,139.75
Rule Books/Publications	30,274.00
Registration of Officials	71,538.18
Officials/Coaches Penalties	4,860.00
Membership Dues	9,787.80
Fine Arts Judge Reimbursement	14,700.43
Miscellaneous	<u>18,718.11</u>

Total Operating Revenue	<u>2,537,486.13</u>
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SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
(continued) FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Operating Expenses:	
General and Administrative	1,706,485.56
Activities	1,401,704.42
Depreciation Expense	17,394.14
Total Operating Expenses	<u>3,125,584.12</u>
Operating Income (Loss)	<u>(588,097.99)</u>
Non-operating Revenue (Expense):	
Earnings on Deposits and Investments	47,587.12
Unrealized Gain (Loss) on Investments	203,037.67
Grant Revenue	366,446.00
Contributions and Donations	37,005.18
Investment Expense	(10,162.48)
Total Non-operating Revenue (Expense)	<u>643,913.49</u>
Change in Net Position	55,815.50
Net Position, July 1, 2020	<u>2,277,720.54</u>
Net Position, June 30, 2021	<u>\$ 2,333,536.04</u>

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

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Cash Flows from Operating Activities:		
Cash Received from Customers	\$ 1,960,985.15	
Cash Payments to Suppliers for Goods and Services	(1,253,912.65)	
Cash Payments to Employees for Services	(984,558.28)	
Net Cash Provided (Used) by Operating Activities		<u>(277,485.78)</u>
Cash Flows from Investing Activities:		
Sale of Investments	150,000.00	
Interest Received on Investments	1.90	
Net Cash Provided by Investing Activities		<u>150,001.90</u>
Cash Flows from Noncapital Financing Activities:		
Receipt of Grant Revenue	362,993.00	
Net Cash Provided by Noncapital Financing Activities		<u>362,993.00</u>
Net Increase in Cash and Cash Equivalents During the Fiscal Year		235,509.12
Cash and Cash Equivalents at Beginning of Year		<u>504,358.08</u>
Cash and Cash Equivalents at End of Year		<u><u>\$ 739,867.20</u></u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)		\$ (588,097.99)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Activities Expense - Value of Donated Automobiles	37,005.18	
Depreciation Expense	17,394.14	
Change in Assets and Liabilities:		
Decrease in Net Pension Asset	2,333.63	
Increase in Pension Related Deferred Outflows	(50,864.51)	
Increase in Pension Related Deferred Inflows	124,432.55	
Increase in Accounts Receivable	(120,099.78)	
Increase in Vouchers Payable	277,030.11	
Increase in Wages Payable	19,769.95	
Increase in Accrued Vacation Liability	9,003.57	
Decrease in Accrued Sick Leave Liability	(992.63)	
Decrease in Post Employment Benefit	(4,400.00)	
Total Adjustments		<u>310,612.21</u>
Net Cash Provided by Operating Activities		<u><u>\$ (277,485.78)</u></u>
Non-cash Investing, Capital and Financing Activities:		
Value of Donated Automobiles		\$ 37,005.18
Decrease in Fair Value of Investments		203,037.67

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

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:

a. Nature of Activities:

The Associations of the State of South Dakota, acting by and through their duly elected school board members, associated together in the creation and development of a voluntary, nonprofit association, the South Dakota High School Activities Association (Association), to direct and coordinate interscholastic activities carried on by member high schools of South Dakota.

b. Significant Accounting Policies:

Date of Management's Review:

Management has evaluated subsequent events through May 31, 2022, the date the financial statements were available to be issued.

Estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

c. Basis of Presentation:

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Proprietary Funds:

Enterprise Funds – Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the constituency on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The Association has one enterprise fund.

d. 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 expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

Measurement Focus:

The “economic resources” measurement focus and the accrual basis of accounting are applied to proprietary fund types.

Basis of Accounting:

The financial statements are presented on the accrual basis of accounting; revenues are recorded when earned and expenses are recorded when the obligation is incurred.

e. Capital Assets:

On July 1, 2004, the Association and Delta Dental Plan of South Dakota entered into an agreement of joint venture for the construction of an office building together with related improvements. The Association's undivided interest is 63% and Delta Dental Plan of South Dakota's is 37%. Each entity was liable for their share of the construction costs of the building and related improvements, in proportion to their undivided interest. Buildings and land improvements are valued at historical cost. The value reported by the Association reflects their undivided interest of 63% in the building and land improvements. All non-structural and routine repairs are at the expense of the applicable owner.

Land was valued at estimated fair value at the time the joint venture agreement was executed. This value was arrived at by Delta Dental Plan of South Dakota, who prior to entering into an agreement of joint venture with the Association was the sole owner of the property. The value assigned to the property was arrived at by analyzing similar commercial property values. The property is currently held jointly between the Association and Delta Dental Plan of South Dakota as tenants in common. The value reported by the Association represents their undivided interest of 63% in the property.

Equipment, furniture, and fixtures are valued at historical cost. Construction period interest is capitalized in accordance with US GAAP.

Capital assets acquired after July 1, 2007 are capitalized, based on the criteria of a useful life of one year or more, tangible in nature, and a unit cost of \$2,500 or more. Capital assets acquired prior to July 1, 2007 were capitalized at a cost of \$300 or more.

Buildings, equipment and furniture, and land improvements are depreciated over their estimated useful life using the straight-line method of depreciation. The estimated useful life for buildings is 45 years. The estimated useful life for land improvements is 10 years. The estimated useful life for equipment and furniture varies from 3 to 50 years.

f. Budget:

The Association follows these procedures in establishing the budget:

1. At the meeting just prior to the fiscal year end, the Executive Director submits to the Board of Directors a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
2. The Board of Directors approves the first reading of the budget at this meeting.
3. The Board of Directors approves the second reading of the budget and formally adopts the budget at the August meeting.
4. The Board of Directors must approve any revisions to the budget.
5. The budget is developed and approved using the cash basis of accounting. Therefore, the schedule of budgeted and actual revenues and expenditures in the supplementary information is presented on the cash basis of accounting.

g. Employee Fringe Benefits:

The Association pays the cost of single health insurance coverage for those administrative assistant employees and family health insurance coverage for those executive employees who enroll in the Association's group health plan with Avera Health Plans.

The Association also pays the cost of a maximum single health saving account for administrative assistant employees and maximum family health savings account for executive employees.

Payments made during fiscal year 2021 amounted to \$159,490.09.

The Association pays dental insurance for all employees. Family coverage is optional at the employee's expense. Payments made during fiscal year 2021 amounted to \$4,614.40.

h. Accumulated Unpaid Vacation and Sick Leave:

Sick Leave:

Executive staff, the technology director, the finance director, and administrative assistants earn sick leave at the rate of 12 days per fiscal year and this can be accumulated without limit.

Board action on April 15-16, 2008 changed the reimbursement of unused sick leave. Only employees employed before June 30, 2008 will be eligible for reimbursement of unused sick leave upon termination. The amount is determined by multiplying current base pay times a maximum of 50 days of unused sick leave. Base pay is computed by dividing the current annual salary by 260 days.

Vacation Leave:

Vacation leave is earned by the executive staff, the technology director, and the finance director at a rate of 12 working days after 1 year of service, 15 working days after 2 years, and 20 working days after 7 years. The full-time administrative assistants are eligible for 12 working days of paid vacation after 1 year of service, 15 working days after 2 years, and 18 working days after 7 years. Administrative assistants having 7 years of continuous service are granted 18 working days. Vacation leave is accrued monthly, with a maximum amount of accrual equal to twice the annual rate.

Executive staff, the technology director, and the finance director are eligible for reimbursement of unused vacation leave up to a maximum of 40 days. The administrative assistants are eligible up to a maximum of 36 days. The amount is determined by multiplying current base pay times the number of unused vacation days up to the limits set forth in the policy. Base pay is computed by dividing the current annual salary by 260 days.

The financial statements give effect to these liabilities.

i. Investments:

Investments of the Association are reported at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than a forced or liquidation sale. Unrealized gains and losses due to fluctuations in market value are included in investment income.

j. Cash Flows:

For purposes of the Statement of Cash Flows, the Association considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

k. Revenue and Expense Classifications:

In the 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.

l. Net Position:

Net Position is classified in the following three components:

1. Investment in capital assets – Consists of capital assets, net of accumulated depreciation.
2. 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; or (c) contractual constraints.
3. Unrestricted – Consists of net position that does not meet the definition of restricted or net investment in capital assets.

m. Application of Net Position:

It is the Association's policy to first use restricted resources, prior to the use of unrestricted resources, when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

n. Long-Term Liabilities:

The accounting for proprietary fund long-term debt is on the accrual basis. The long-term liabilities consist of compensated absences, accrued payroll taxes for the compensated absences, and a post-employment benefit.

o. Available Credit

The Association holds six corporate credit cards through their corporate partner, Dacotah Bank. The combined credit limit for all six cards is \$75,000.00. At fiscal year end, the Association had no outstanding credit card debt.

2. **DEPOSITS AND INVESTMENTS AND CREDIT RISK, CONCENTRATIONS OF CREDIT RISK, AND INTEREST RATE RISK:**

State law does not limit the Association's deposit and investment choices.

Custodial Credit Risk - The Association does not have a formal custodial credit risk deposit policy. The Association maintains deposits with two banks: Dacotah Bank and BankWest. Each deposit is insured by the FDIC up to \$250,000. The amount held in deposit over this limit, and therefore uninsured and subject to custodial credit risk, was \$443,256.96.

Credit Risk – The risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Association's mutual fund investments are susceptible to credit risk because mutual funds are not rated nor does the U.S. Government guarantee them. The Association does not have a formal credit risk investment policy.

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

Interest Rate Risk – The Association does 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.

As of June 30, 2021, the Association had investments maturing as follows:

Investment Type	Fair Value	2021 Investment Maturities (in Years)			
		Less Than 1	1 to 5	6 to 10	Greater than 10
Mutual Funds	\$ 327,471	\$ -	\$ 276,711	\$ 50,760	\$ -
Exchange-Traded Funds	71,804	-	-	71,804	-
	<u>\$ 399,275</u>	<u>\$ -</u>	<u>\$ 276,711</u>	<u>\$ 122,564</u>	<u>\$ -</u>

3. FAIR VALUE MEASUREMENTS:

Accounting standards define fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The three-level fair value hierarchy is defined as follows:

Level One: observable inputs such as quoted market prices for identical assets or liabilities in active markets. The types of assets and liabilities included in Level One are highly liquid and actively traded instruments with quoted market prices.

Level Two: inputs include quoted prices in markets that are not active or model inputs that are observable either directly or indirectly for substantially the full term of the asset or liability. The types of assets and liabilities included in Level Two are typically either comparable to actively traded securities or priced with models using observable inputs.

Level Three: inputs are based on prices or valuation techniques that are unobservable. These types of assets and liabilities require significant management judgment or estimation.

The following table presents the assets measured at fair value on a recurring basis as of June 30, 2021, on the accompanying statement of net position by the three-level fair value hierarchy. No liabilities are measured at fair value. The Association has no assets or liabilities measured on a non-recurring basis.

	Total	Level 1	Level 2	Level 3
Exchange-Traded Funds	<u>\$ 254,766</u>	<u>\$ 254,766</u>	<u>\$ -</u>	<u>\$ -</u>
Total Investments by fair value level	<u>254,766</u>	<u>\$ 254,766</u>	<u>\$ -</u>	<u>\$ -</u>

Investment measure at Net Asset Value (NAV)

Mutual Funds	<u>854,215</u>
Total investments measure at NAV	<u>854,215</u>
Total investments measured at Fair Value	<u>\$1,108,981</u>

At each measurement date, the Association estimates the fair value of the financial instruments using various valuation techniques. The Association utilizes, to the extent available, quoted market prices in active markets or observable market inputs in estimating the fair value of investments. When quoted market prices or observable market inputs are not available, the Association utilizes valuation techniques that rely on unobservable inputs to estimate the fair value of investments. The following describes the valuation techniques used to determine the fair value of investments held as of June 30, 2021. Exchange-traded funds classified in Level 1 of the fair value hierarchy are valued using quoted prices in active markets. Mutual funds are valued at the net asset value per share based on valuations of the underlying companies or securities as determined and reported by the fund manager. Alternative investments are valued at the net asset value per share as determined by independent valuation firms.

4. RECEIVABLES:

Receivables are not aggregated in the financial statements.

The Association expects all accounts receivable to be collected within one year. Appropriate allowances for estimated uncollectibles have not been established due to the fact that prior receivables have been collected.

5. CHANGES IN CAPITAL ASSETS:

	Balance 7/01/20	Increases	Decreases	Balance 6/30/21
Capital Assets, not being depreciated:				
Land	\$ 163,870.75	\$ -	\$ -	\$ 163,870.75
Capital Assets, being depreciated:				
Land Improvements	48,027.26			48,027.26
Building	787,943.97	-		787,943.97
Equipment, Furniture and Fixtures	165,799.87	-	-	165,799.87
Totals	1,001,771.10	-	-	1,001,771.10
Less Accumulated Depreciation for:				
Land Improvements	47,626.84	-	-	47,626.84
Building	244,604.04	15,287.64	-	259,891.68
Equipment, Furniture and Fixtures	135,711.87	2,106.50	-	137,818.37
Total Accumulated Depreciation	427,942.75	17,394.14	-	445,336.89
Total Capital Assets, being Depreciated, Net	573,828.36	(17,394.14)	-	556,434.21
Capital Assets, Net	\$ 737,699.10	\$ (17,394.14)	\$ -	\$ 720,304.96

6. LIABILITIES:

On March 26, 2021 the South Dakota High School Activities Association was awarded a Paycheck Protection Program loan in the amount of \$176,047.00, which is fully forgivable if the terms of the program are fulfilled. Payments on the loan are deferred pending a determination of forgiveness by the Small Business Administration.

Long-term obligations at June 30, 2021 and changes to long-term liabilities during the fiscal year ended are as follows:

	Balance 7/01/20	Increases	Decreases	Balance 6/30/21	Due Within One Year
Accrued Vacation	\$79,438.78	\$ 58,645.32	\$49,641.76	\$ 88,442.35	\$ 26,858.41
Accrued Sick Pay	6,300.62	2,723.99	3,716.62	5,307.99	3,716.63

7. INCOME TAXES:

The Association is exempt from federal income taxes pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code and is not classified as a private foundation. Contributions to the organization are deductible for income tax purposes.

Accounting standards prescribe a recognition threshold of more likely than not, and a measurement attribute for all tax positions taken or expected to be taken on a tax return, in order for those tax positions to be recognized in the financial statements. At June 30, 2021, the Association believes that there are no uncertain tax positions or liabilities, or interest and penalties associated with uncertain tax positions. If the Association had interest and penalties related to uncertain tax positions, it would be accounted for as a component of income tax expense. In accordance with the applicable statute of limitations, the Association's tax returns could be audited by the Internal Revenue Service for the years ended June 30, 2015 to 2021.

8. POST EMPLOYMENT BENEFIT:

The Association adopted a policy to provide past Executive Director Marlyn Goldhammer \$400.00 a month, for the rest of his life, to purchase supplemental medical insurance. This benefit went into effect July 1, 2001. Marlyn Goldhammer is the only retiree eligible to receive this benefit.

During fiscal year 2021, a budgeted expense of \$4,800.00 was incurred for this benefit. Future payments have been estimated to total approximately \$11,472.77. No monies have been set-aside for future payments.

9. SEVERANCE PAY BENEFIT:

The Association has a policy where a retirement/severance benefit is available to any qualifying employee. The employee must be at least 55 years of age and has not yet reached their 69th birthday. An employee who has been employed by the Association for at least fifteen (15) years will be eligible for 60% of their final salary payable over a three (3) year period. The first payment shall be made prior to June 30 of the retirement year with payments two and three being made the following January 1 and prior to February 28 the following two years. An employee who has been employed by the Association for at least twenty (20) years will be eligible for 80% of their final salary payable over a three (3) year period. Payment will be made during the month of June each fiscal year. An employee who has been employed by the Association for at least twenty-five (25) years will be eligible for 100% of their final salary payable over a three (3) year period. Payment will be made during the month of June each fiscal year. A maximum of one new recipient may become eligible per budget year. Notice of retirement must be submitted in writing a minimum of 180 days prior to the actual retirement date. During fiscal year 2020, no expense was incurred for this benefit. No future payments have been scheduled over the next year. No monies have been set aside for future payments.

In the event the employee entitled to the separation pay policy benefit hereunder shall die while all or part of such benefit remains unpaid, such unpaid benefit or part thereof shall be paid to the beneficiary designated in writing by the employee prescribed by the comptroller. In the event no beneficiary has been designated, such unpaid benefit shall be paid to the estate of the deceased.

10. RISK MANAGEMENT:

The Association 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 fiscal year ended June 30, 2021, the Association managed its risks as follows:

Employee Health & Dental Insurance:

See note 1 g.

Liability Insurance:

The Association purchases liability insurance for risks related to torts; theft or damage to property; and errors and omissions of staff members from a commercial insurance carrier. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Board of Directors coverage includes:

- a) Bodily injury liability, including participant and spectator bodily injury at events under the Association's jurisdiction, sponsorship or control;
- b) Property damage liability at events under the Association's jurisdiction, sponsorship, and control;
- c) Auto liability insurance of secondary coverage in the amount of \$1,000,000 when driving personal car for Association business; and
- d) Accidental Death/Trip Insurance \$250,000.

Staff member coverage includes any suit brought by a third party for:

- a) Bodily injury liability, including participant and spectator bodily injury at events under the Association's jurisdiction, sponsorship of Directors;
- b) Property damage liability at events under the Association's jurisdiction, sponsorship and control;
- c) Advertising injury liability; and
- d) Libel or slander.

Coverage for errors and omissions of staff members is \$1,000,000.

Automobile:

Automobile liability insurance, which covers all staff members, is secondary coverage in the amount of \$1,000,000 when driving personal car for Association business. The insurance coverage is through a commercial carrier. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Property and Building:

Coverage is through a commercial carrier. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Worker's Compensation:

The Association purchases liability insurance for worker's compensation from a commercial carrier. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

Unemployment Benefits:

The Association has elected to be self-insured and retain all risk for liabilities resulting from claims for unemployment benefits. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

During the fiscal year ended June 30, 2021, no claims for unemployment benefits were paid. At June 30, 2021, no claims had been filed for unemployment benefits and none are anticipated in the next fiscal year.

11. SIGNIFICANT CONTINGENCIES—LITIGATION:

At June 30, 2021, the Association was not involved in any litigation.

12. PENSION NOTE:

Plan Information:

All employees, working more than 20 hours per week during the 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 provide retirement, disability, and survivor benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering and amending plan provisions are found in 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://sdrs.sd.gov/publications.aspx> or by writing to the SDRS, P.O. Box 1098, Pierre, SD 57501-1098 or by calling (605) 773-3731.

Benefits Provided:

SDRS has three different classes of employees, Class A general members, Class B public safety and judicial members, and Class C Cement Plant Retirement Fund members.

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

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

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

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

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 Association's share of contributions to the SDRS for the fiscal years ended June 30, 2021, 2020 and 2019, equal to required contributions each year, were as follows:

<u>Year</u>	<u>Amount</u>
2021	\$ 48,040.75
2020	48,174.64
2019	47,219.67

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

At June 30, 2020, SDRS is 100.04% funded and accordingly has a net pension asset. The proportionate share of the components of the net pension asset of the South Dakota Retirement System, for the Association as of the measurement period ending June 30, 2020 and reported by the Association as of June 30, 2021 are as follows:

Proportionate share of pension liability	\$ 4,497,281.67
Less proportionate share of net pension restricted for pension benefits	<u>4,498,870.52</u>
Proportionate share of net pension liability (asset)	\$ (1,588.85)

At June 30, 2021, the Association reported an asset of \$1,588.85 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2020 and the total pension asset used to calculate the net pension asset was based on a projection of the Association's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2020 the Association's proportion was 0.0365841% which is a decrease of 0.0004299% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Association recognized a pension expense of \$75,901.67. At June 30, 2021 the Association reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Difference between expected and actual experience.	\$ 6,078.17	\$ 1,244.65
Changes in assumption.	51,177.80	206,402.95
Net difference between projected and actual earnings on pension plan investments.	147,674.93	
Changes in proportion and difference between Association contributions and proportionate share of contributions.	4,444.36	6,549.84
Association contributions subsequent to the measurement date.	48,040.75	
TOTAL	\$ 257,416.01	\$ 214,197.44

The \$48,040.75 reported as deferred outflow of resources related to pensions resulting from Association contribution subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year Ended June 30:	
2022	\$(17,797.26)
2023	(15,876.45)
2024	1,252.81
2025	27,598.72
TOTAL	\$ (4,822.18)

Actuarial Assumptions:

The total pension liability (asset) in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary Increases	6.50% at entry to 3.00% after 25 years of service
Discount Rate	6.50% net of plan investment expense
Future COLAs	1.41%

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period of July 1, 2011 to June 30, 2016.

Investment portfolio management is the statutory responsibility of the South Dakota Investment Council (SDIC), which may utilize the services of external money managers for management of portions of the portfolio. SDIC is governed by the Prudent Man Rule (i.e., the council should use the same degree of care as a prudent man). Current SDIC investment policies dictate limits on the percentage of assets invested in various types of vehicles (equities, fixed income securities, real estate, cash, private equity, etc.). The long-term expected rate of return on pension plan investments was determined using a method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 (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%	5.1%
Fixed Income	30.0%	1.5%
Real Estate	10.0%	6.2%
Cash	2.0%	1.0%
Total	100%	

Discount Rate:

The discount rate used to measure the total pension liability (asset) was 6.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that matching employer contributions will be made at rates equal to the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

Sensitivity of liability (asset) to change in the discount rate:

The following presents the Association's proportionate share of net pension liability (asset) calculated using the discount rate of 6.50% as well as what the Association's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.50%) or 1-percentage point higher (7.50%) than the current rate:

	<u>1 % Decrease</u>	<u>Current Discount Rate</u>	<u>1 % Increase</u>
Associations proportionate share of the net pension liability (asset)	\$ 616,364.73	\$ (1,588.85)	\$ (507,062.69)

Pension Plan Fiduciary Net Position:

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

13. SUBSEQUENT EVENTS

On January 24, 2022 the Association received notice from the Small Business Administration of the full forgiveness for the second Paycheck Protection Program loan received on March 26, 2021.

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE ASSOCIATION CONTRIBUTIONS
South Dakota Retirement System
Last 10 Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 48,041	\$ 48,175	\$ 47,220	\$ 42,779	\$ 42,076	\$ 43,167	\$ 39,813
Contributions in relation to the Contractually required contribution	48,041	48,175	47,220	42,779	42,076	43,167	39,813
Contribution deficiency (excess)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Association's covered-employee payroll	\$ 799,552	\$ 801,678	\$ 785,742	\$ 712,980	\$ 701,265	\$ 719,450	\$ 663,550
Contributions as a percentage of Covered-employee payroll	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%

* Until a full 10-year trend is compiled, the Association will present information for those years for which information is available.

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE ASSOCIATION'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
South Dakota Retirement System
Last 10 Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015
Association's proportion of the net pension liability/asset	0.0365841%	0.0370140%	0.0346601%	0.0361807%	0.0378359%	0.0363446%	0.0392004%
Association's proportionate share of net pension liability (asset)	\$ (1,589)	\$ (3,922)	\$ (808)	\$ (3,283)	\$ 127,806	\$ (154,148)	\$ (282,423)
Association's covered-employee payroll	\$ 801,678	\$ 748,224	\$ 712,980	\$ 701,265	\$ 719,450	\$ 663,550	\$ 685,507
Association's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.20%	0.52%	0.11%	0.47%	17.76%	23.23%	41.20%
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.04%	100.09%	100.02%	100.10%	96.89%	104.1%	107.3%

* The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30 of previous fiscal year. Until a full 10-year trend is compiled, the Association will present information for those years for which information is available.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2021
SCHEDULE OF THE ASSOCIATION'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
(ASSET) AND SCHEDULE OF PENSION CONTRIBUTIONS

CHANGES FROM PRIOR VALUATION

The June 30, 2020 Actuarial Valuation reflects no changes in actuarial methods from the June 30, 2019 Actuarial Valuation. One change in actuarial assumptions and two plan provision changes are reflected and described below.

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

a. Benefit Provision Changes:

Legislation enacted in 2020 established a Qualified Benefit Preservation Arrangement (QBPA) under Section 415(m) of the Internal Revenue Code (IRC). The QBPA is effective July 1, 2020 and pays a portion of SDRS benefits that are restricted by IRC Section 415(b). The total benefits paid from SDRS and the QBPA will be limited to the applicable 415(b) annual limit, unreduced for early commencement if Members retire prior to age 62 and actuarially increased for late retirement up to age 70 if Members retire after age 65. The Actuarial Valuation considers benefits payable from both SDRS and the QBPA.

Legislation enacted in 2020 also brought the assets and the liabilities of the South Dakota Department of Labor and Regulation Plan into SDRS effective July 1, 2020. With the exception of the accounting results presented in Section 6 of this report, all exhibits include the assets, liabilities, and member counts of the former Department of Labor and Regulation Plan Members.

b. Actuarial Assumption Changes:

The SDRS COLA equals the percentage increase in the most recent third calendar quarter CPI-W over the prior year, no less than 0.5% and no greater than 3.5%. However, if the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (currently 2.25%) is less than 100%, the maximum COLA payable will be limited to the increase that if assumed on a long-term basis, results in a FVFR equal to or exceeding 100%. That condition existed as of June 30, 2019 and exists again this year as of June 30, 2020. Future COLAs are assumed to equal the current restricted maximum COLA which was 1.88% as of June 30, 2019 and is 1.41% as of June 30, 2020.

The changes in actuarial assumptions due to the 1.41% restricted maximum COLA decreased the Actuarial Accrued Liability by \$595 million, or 4.6% of the Actuarial Accrued Liability based on the 1.88% restricted maximum COLA.

Actuarial assumptions are reviewed in depth periodically, with the next experience analysis anticipated before the June 30, 2022 Actuarial Valuation and any recommended changes anticipated to be first implemented in the June 30, 2022 Actuarial Valuation.

c. Actuarial Method Changes:

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

SUPPLEMENTARY DATA
SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF BUDGETED AND ACTUAL REVENUES - CASH BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Revenue	Actual Revenue	Variance Favorable/ (Unfavorable)
Activities			
Boys' "B" Basketball	\$ 115,000.00	\$ 76,300.00	\$ (38,700.00)
Boys' "A" Basketball	180,000.00	29,784.92	(150,215.08)
Boys' "AA" Basketball	120,000.00	85,888.00	(34,112.00)
Girls' "B" Basketball	61,000.00	59,688.00	(1,312.00)
Girls' "A" Basketball	64,000.00	51,207.00	(12,793.00)
Girls' "AA" Basketball	55,000.00	-	(55,000.00)
Football	225,000.00	151,620.00	(73,380.00)
Gymnastics	14,500.00	9,186.00	(5,314.00)
Track & Field	100,000.00	114,984.00	14,984.00
Volleyball "B"	38,000.00	32,162.00	(5,838.00)
Chorus & Orchestra	75,000.00	-	(75,000.00)
All-State Band	8,500.00	-	(8,500.00)
Volleyball "AA"	28,000.00	22,364.00	(5,636.00)
Cheer & Dance	25,000.00	17,841.50	(7,158.50)
Volleyball "A"	34,000.00	26,800.00	(7,200.00)
Cross Country	21,500.00	20,781.00	(719.00)
Soccer	15,000.00	10,288.00	(4,712.00)
All-State Jazz Band	2,000.00	-	(2,000.00)
Combined A & B Wrestling	200,000.00	161,624.00	(38,376.00)
Student Council	90,000.00	-	(90,000.00)
Total Activities	1,471,500.00	870,518.42	(600,981.58)
TV Contract - FB/BB/VB/WR	126,500.00	126,780.00	280.00
Ball Bids	50,000.00	25,000.00	(25,000.00)
Corporate Partner	332,500.00	340,417.00	7,917.00
Merchandise Partner	75,000.00	37,848.77	(37,151.23)
Total	584,000.00	530,045.77	(53,954.23)
Sub-State Events			
Girls' Basketball	95,000.00	73,871.33	(21,128.67)
Boys' Basketball	135,000.00	93,478.34	(41,521.66)
Football Playoffs	80,000.00	53,073.60	(26,926.40)
Wrestling	10,500.00	8,956.40	(1,543.60)
Volleyball	70,000.00	45,759.25	(24,240.75)
Total Sub-State Events	390,500.00	275,138.92	(115,361.08)
Fees			
Participation Fees	157,000.00	75,300.00	(81,700.00)
Subscription/Postage Fee	22,250.00	-	(22,250.00)
NFHS News/Student Press Pass	5,580.00	13,291.00	7,711.00
Sub-State Broadcast Media Fee	1,000.00	900.00	(100.00)
Total Fees	185,830.00	89,491.00	(96,339.00)
General			
Music Supplies	150.00	-	(150.00)
Coaches Clinic	-	80.00	80.00
Membership Dues	10,000.00	4,338.00	(5,662.00)
Rule Books/Publications	25,000.00	28,644.00	3,644.00
Registration of Officials	66,000.00	124,805.87	58,805.87
Penalties and Fines	8,000.00	4,035.00	(3,965.00)
Sale of Medals	2,300.00	761.00	(1,539.00)
Miscellaneous	20,000.00	21,715.32	1,715.32
Speech Programs/Shirts	500.00	-	(500.00)
Fine Arts Judge Reimbursement	14,700.00	14,458.88	(241.12)
Interest	40.00	1.90	(38.10)
Business Grant Round 2	-	186,946.00	186,946.00
Total General	146,690.00	385,785.97	239,095.97
GRAND TOTAL	\$ 2,778,520.00	\$ 2,150,980.08	\$ (627,539.92)

SUPPLEMENTARY DATA
SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES - CASH BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted Expenditures	Actual Expenditures	Variance Favorable/ (Unfavorable)
Regular Salaries	\$ 765,629.58	\$ 783,906.50	\$ (18,276.92)
Temporary Salaries	500.00	-	500.00
Total Salaries	<u>766,129.58</u>	<u>783,906.50</u>	<u>(17,776.92)</u>
Social Security	58,570.66	57,259.04	1,311.62
Retirement	45,937.77	47,714.52	(1,776.75)
Health Insurance	145,706.48	159,490.09	(13,783.61)
Dental Insurance	4,944.00	4,614.40	329.60
Worker's Compensation	2,695.00	2,695.00	-
Life Insurance	378.00	380.40	(2.40)
Supplemental Medical	4,800.00	-	4,800.00
Total Employee Benefits	<u>263,031.91</u>	<u>272,153.45</u>	<u>(9,121.54)</u>
Legal Costs and Fees/Lobbyist	18,000.00	15,485.83	2,514.17
Audit	25,000.00	24,560.25	439.75
Clinicians-Coaches Clinic	5,000.00	2,500.00	2,500.00
Test Supervisor	200.00	-	200.00
Appeals Committee	200.00	-	200.00
Section V Meeting	2,000.00	917.25	1,082.75
11 States Meeting	1,500.00	437.20	1,062.80
Utilities	7,200.00	6,640.53	559.47
Maintenance and Repairs	8,000.00	5,471.36	2,528.64
Technology	12,500.00	10,034.16	2,465.84
Staff In-Service	500.00	-	500.00
Snow Removal/Lawn	1,600.00	962.31	637.69
NFHS-Music/Speech Meeting	1,200.00	-	1,200.00
NF Summer Meeting	27,000.00	11,313.66	15,686.34
NF Winter Meeting	2,500.00	-	2,500.00
NF Legal Meeting	2,000.00	1,379.57	620.43
Staff Travel	32,000.00	23,728.66	8,271.34
Board of Control Travel	21,000.00	22,194.87	(1,194.87)
Advisory/Ad Hoc Com/Officials	15,000.00	3,551.44	11,448.56
Dues-Regional Wrestling Assoc.	1,100.00	760.00	340.00
Dues-Regional Basketball Assoc.	5,000.00	4,710.00	290.00
Dues-Regional Volleyball Assoc.	2,300.00	2,350.00	(50.00)
Telephone	10,400.00	9,028.45	1,371.55
Postage and Permit	19,000.00	25,187.25	(6,187.25)
United Parcel Service	4,000.00	2,788.31	1,211.69
State Officials Council	13,000.00	12,797.00	203.00
Internet/Cable	2,500.00	1,773.60	726.40
Midwest Officials Summit	1,500.00	-	1,500.00
Dues-Football Assoc.	4,200.00	3,900.00	300.00
Dues-Gymnastics Assoc.	340.00	380.00	(40.00)
State Event Directors Reception	1,000.00	583.94	416.06
NASO Travel	2,000.00	-	2,000.00
Media	250.00	-	250.00
Officials Gifts	1,500.00	-	1,500.00
State Event Directors/Corp Gifts	3,500.00	-	3,500.00
SDIAAA	2,000.00	4,000.00	(2,000.00)
Commercial Printing	15,000.00	13,350.32	1,649.68
NFOA Membership	20,000.00	19,584.00	416.00
Catastrophic/Liability Insurance	138,712.00	131,642.00	7,070.00
State Officials Coordinator	11,000.00	5,398.12	5,601.88
Professional Accounting Services	3,000.00	4,454.80	(1,454.80)
Janitorial Services	9,360.00	8,490.00	870.00
Miscellaneous	12,000.00	28,437.95	(16,437.95)
Total Purchased Services	<u>465,062.00</u>	<u>408,792.83</u>	<u>56,269.17</u>

SUPPLEMENTARY DATA
SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES - CASH BASIS (continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budgeted	Actual	Variance
	Expenditures	Expenditures	Favorable/ (Unfavorable)
Office Supplies	6,200.00	5,780.59	419.41
Custodial Supplies	750.00	360.42	389.58
Subscriptions	2,400.00	913.96	1,486.04
Rule Books and Exams	43,000.00	23,761.70	19,238.30
Distinguished Service Awards	550.00	628.00	(78.00)
Inventory of Medals	1,200.00	1,636.00	(436.00)
Total Supplies and Materials	<u>54,100.00</u>	<u>33,080.67</u>	<u>21,019.33</u>
NF Dues/Foundation	2,500.00	2,500.00	-
Travel Accident Insurance	1,000.00	1,900.00	(900.00)
D&O Liability Insurance	10,756.00	10,576.00	180.00
Excess Liability Insurance	3,300.00	3,300.00	-
General Liability Insurance	12,840.00	11,545.00	1,295.00
Surety Bond	700.00	736.00	(36.00)
Car Liability Insurance	5,756.00	5,756.00	-
Insurance Office and Contents	5,531.00	6,163.00	(632.00)
General Liability Insurance - Member Schools	16,105.00	14,476.00	1,629.00
Total Other Objects	<u>58,488.00</u>	<u>56,952.00</u>	<u>1,536.00</u>
Officials Observation	<u>6,000.00</u>	<u>6,410.00</u>	<u>(410.00)</u>
Boys' "AA" Basketball	59,100.00	44,679.28	14,420.72
Girls' "AA" Basketball	64,200.00	28,007.94	36,192.06
Boys' "A" Basketball	138,100.00	16,951.62	121,148.38
Girls' "A" Basketball	38,400.00	20,097.48	18,302.52
Combined "A" and "B" Wrestling	125,550.00	108,984.59	16,565.41
Boys' "B" Basketball	43,900.00	24,236.21	19,663.79
Girls' "B" Basketball	32,600.00	23,023.79	9,576.21
Gymnastics	19,300.00	18,064.14	1,235.86
Track and Field	70,100.00	55,994.39	14,105.61
Golf	19,500.00	23,461.80	(3,961.80)
Tennis	12,700.00	16,354.96	(3,654.96)
Cross Country	11,200.00	26,892.52	(15,692.52)
Football Play-Offs	77,700.00	70,364.36	7,335.64
"B" Volleyball	31,900.00	16,367.08	15,532.92
"A" Volleyball	32,900.00	16,968.09	15,931.91
"AA" Volleyball	35,420.00	14,588.52	20,831.48
Cheer and Dance	22,600.00	23,492.52	(892.52)
Soccer	12,700.00	9,457.84	3,242.16
Student Council	68,400.00	11,393.00	57,007.00
Oral Interp	24,700.00	21,730.00	2,970.00
One Act Play	15,500.00	16,436.96	(936.96)
Debate	17,030.00	6,788.05	10,241.95
All-State Jazz Band	12,650.00	10,039.31	2,610.69
All-State Chorus and Orchestra	63,465.00	18,432.29	45,032.71
All-State Band	29,700.00	22,793.83	6,906.17
Journalism	5,500.00	4,096.93	1,403.07
Visual Arts	12,700.00	11,114.93	1,585.07
Total Events	<u>1,097,515.00</u>	<u>680,812.43</u>	<u>416,702.57</u>
GRAND TOTAL	<u>\$ 2,710,326.49</u>	<u>\$ 2,242,107.88</u>	<u>\$ 468,218.61</u>

SUPPLEMENTARY DATA
SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
NOTES TO THE SCHEDULES OF BUDGET AND ACTUAL REVENUES AND EXPENDITURES
June 30, 2021

Note 1: Purpose of the Schedule

Article IV of the South Dakota High School Activities Association's (Association) Constitution requires the Board of Directors to adopt a budget for each fiscal year.

Note 2: Significant Accounting Policies

- A. Reporting Entity – The accompanying schedules include primary activities, events, fees, and general areas administered by the Association for the fiscal year ended June 30, 2021
- B. Basis of Accounting – The information presented in the Schedules of Budgeted and Actual Revenues and Expenditures are presented on the cash basis of accounting. The Association's basic financial statements are reported on the accrual basis of accounting and, therefore, the schedule's data may not be directly traceable to the basic financial statements.
- C. Sub-State Events – Associations throughout the State host sub-state events. The School Districts collect the revenue and subtract from that revenue the expenditures applicable to hosting the sub-state events. The School Districts then remit payment to the Association for the Association's share of the sub-state proceeds. The payment received by the Association is reflected in the Schedule of Budgeted and Actual Revenues. Generally accepted accounting principles require the total revenue earned and the total expenditures incurred be reported on the accrual basis of accounting in the basic financial statements, therefore, the schedule's data may not be directly traceable to the basic financial statements.