



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
Wednesday, April 23, 2025 – 11:00 AM CT**

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Published by the Board of Directors
April 2025

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
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Pierre, South Dakota 57501
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Board of Directors

Division I Representative – Ryan Rollinger, Harrisburg High School
Division II Representative – Dr. Jeff Danielsen, Watertown High School
Division III Representative – Adam Shaw, Madison High School
Division IV Representative – Eric Denning, Mount Vernon High School
East River At-Large Representative – Trent Osborne, Ipswich High School
West River At-Large Representative – Kelly Messmer, Harding County High School (Chairperson)
Native American At-Large Representative – Dani Walking Eagle, St. Francis Indian School
Large School Board of Education Representative – Randy Hartmann, Pierre School District
Small School Board of Education Representative – Marty Weismantel, Groton Area School District (Vice Chairperson)

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
Nicki Axtell, Administrative Assistant
Marsha Karst, Administrative Assistant

SDHSAA Membership List as of July 1, 2023

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



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

APRIL 23, 2025

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 17, 2024 Annual Meeting. **See Appendix B**

ITEM #5- Finance report from Mr. Brad Reinke, Reinke-Gray Wealth Management. **See Appendix C**

ITEM #6 – Accept nominations from the floor for the following Board Positions, beginning July 1, 2024:

- **Small School Board of Education Representative-** To be filled by a **school board member** within the Small School Group. This position is currently held by Marty Weismantel of the Groton Area School District. The Small School Board of Education Representative may be a School board member from any SDHSAA member school with a 23-24 ADM from Douglas (565.18) to Elk Mountain (0.0). This position must be filled by a school board member. Schools within the Small School group include: Douglas, Huron, Tea Area, O’Gorman, Dakota Valley, Sioux Falls Christian, Vermillion, Madison, West Central, Belle Fourche, Lennox, Lakota Tech, Milbank, Dell Rapids, Tri-Valley, Cheyenne-Eagle Butte, Sisseton, Custer, Canton, Rapid City Christian, Little Wound, Chamberlain, Hamlin, Pine Ridge, Hot Springs, Elk Point-Jefferson, Sioux Valley, Lead-Deadwood, Beresford, Winner, Flandreau, Mobridge-Pollock, St. Thomas More, Deuel, Groton Area, Mahpiya Luta, Webster Area, Miller, Baltic, Great Plains Lutheran, Hill City, Garretson, Wagner, Parker, Bon Homme, St. Francis Indian, Redfield, Stanley County, Hanson, Elkton-Lake Benton, Aberdeen Roncalli, Platte-Geddes, Britton-Hecla, Viborg-Hurley, Parkston, McCook Central, Plankinton, Gregory, McLaughlin, Chester, Deubrook Area, Timber Lake, Castlewood, Crow Creek, Clark, Bennett County, Alcester-Hudson, Ipswich, Bridgewater-Emery, Wall, Philip, Howard, Gayville-Volin, DeSmet, Wessington Springs, Northwestern, New Underwood, Freeman, Wolsey-Wessington, Florence, Ethan, Waverly-South Shore, White River, Lemmon, Centerville, Burke, Warner, Tiospa Zina, Aberdeen Christian, Lower Brule, Colman-Egan, St. Mary’s, Mount Vernon, Canistota, Estelline, Oldham-Ramona-Rutland, Kimball, Dupree, Woonsocket, Sully Buttes, Avon, Arlington, Rosholt, Marty, Irene-Wakonda, Faith, Gettysburg, Waubay, James Valley Christian, Faulkton Area, Crazy Horse, Wilmot, Menno, Kadoka Area, Corsica-Stickney, Highmore-Harrold, Flandreau Indian, Sioux Falls Lutheran, Scotland, Harding County, Montrose, Sunshine Bible Academy, Hitchcock-Tulare, Willow Lake, Marion, Henry, Armour, Jones County, Newell, Bison, Wakpala, Selby Area, Langford Area, Iroquois, Andes Central, Summit, Lake Preston, Edmunds Central, Leola, Herreid, Eureka, White Lake, Tiospaye Topa, Takini, McCrossan’s Boys Ranch, Colome, Mitchell Christian, Tripp-Delmont, Sanborn Central, McIntosh, Dakota Christian, Freeman Academy, Edgemont, Bowdle, Oelrichs, Hoven, Doland, SDSBVI, and Elk Mountain. **Any member school may nominate a person for this position and all member**

schools have the opportunity to vote. Lyman, Todd County, and Frederick are ineligible as they already have members on the Board of Directors. 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 Small School Board of Education slot.

- **East River At-Large Principal-** To be filled by a **Secondary Principal or Assistant Principal**. This position is currently held by Trent Osborne of Ipswich High School. The representative position switches from a Superintendent position to a Principal Position. The East River At-Large representative may be an Principal or Assistant Principal from any SDHSAA member school physically located east of the Missouri River. This position must be filled by a Principal or Assistant 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. Frederick Area, Watertown, and Pierre are ineligible as they already have members on the Board of Directors. Ryan Rollinger of Harrisburg High School is eligible to run for this even though he is completing a term as a Division I representative as he filled a vacant spot of less than two years on the SDHSAA Board of Directors and qualifies for this spot.
- **Division I Athletic/Activities Director-** To be filled by an **Athletic Director or Activities Director**. This position is currently held by Ryan Rollinger of Harrisburg High School. The representative position in Division I switches from Principal to Athletic/Activities Director. The Division I Athletic/Activities Director may be an Athletic/Activities Director from any school with a 23-24 ADM from Rapid City Central (1488.08) to Sioux Falls Roosevelt (1236.69). Eligible schools in Division I include: Rapid City Central, Sioux Falls Lincoln, Rapid City Stevens, Harrisburg, Sioux Falls Jefferson, Sioux Falls Washington, and Sioux Falls Roosevelt. This position must be filled by an Athletic or Activities Director. **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.
- **Division III Principal-** To be filled by a **Secondary Principal or Assistant Principal**. This position is currently held by Adam Shaw of Madison High School, and is a partial term as he is moving to a different position that does not qualify for this spot. The representative position in Division III continues through the term as a Secondary Principal/Assistant Principal. The Division III Principal may be a Secondary Principal/Assistant Principal from any school with a 23-24 ADM from O’Gorman (474.36) to Wagner (103.60). Eligible schools in Division III include: O’Gorman, Dakota Valley, Sioux Falls Christian, Vermillion, Madison, West Central, Belle Fourche, Lennox, Lakota Tech, Milbank, Dell Rapids, Tri-Valley, Cheyenne-Eagle Butte, Sisseton, Custer, Canton, Rapid City Christian, Little Wound, Chamberlain, Hamlin, Pine Ridge, Hot Springs, Elk Point-Jefferson, Sioux Valley, Lead-Deadwood, Beresford, Winner, Flandreau, Mobridge-Pollock, St. Thomas More, Deuel, Groton Area, Mahpiya Luta, Webster Area, Miller, Baltic, Great Plains Lutheran, Hill City, Garretson, and Wagner. Todd County is not eligible as they already have someone on the Board. This position must be filled by a Secondary Principal or Assistant 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 **three-year term** on the SDHSAA Board of Directors and is unable to run for re-election.

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 proposed constitutional amendments as submitted by the SDHSAA Staff. **SEE APPENDIX A**

- 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 2025 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 e-mailed to the Superintendent of each member school within ten (10) days following the annual meeting, May 3, 2025.
- B. Deadline for return of all ballots is Saturday, May 31, 2025.
- 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, 2025 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, May 3, 2025.
- E. Deadline for return of all ballots is Saturday, May 31, 2025.
- 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



APPENDIX A

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2025 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2025**. 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

To Amend Chapter I, Part IV, Section 1, Subsection E (Scholastic/Academic Rule) of the SDHSAA By-Laws

☐ 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, 2025

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
PROPOSED AMENDMENT TO CONSTITUTION AND BYLAWS
AMENDMENT #1**

Amend Chapter 1, Part IV, Section 1, Subsection D of the SDHSAA By-Laws as follows:

E. Scholastic/Academic Eligibility Rule.

1. **Preceding Semester/Trimester.** The student, unless they are entering high school for the first time, shall have successfully earned a minimum of two (2) units of **semester credit/ one and a half (1.5) units of trimester credit** which are used in the issuance of a diploma, for the preceding or for the most recent semester/trimester of attendance in any accredited high school. For the purposes of this subsection, enrollment and attendance in school or participation in one or more contests shall constitute a semester/trimester in determining eligibility. However, the Board of Directors or the Executive Director shall have the authority to waive the attendance rule when and if a student withdraws from school as a result of an injury or illness and does not return to any school for the remainder of the semester/trimester and the student does not receive any high school course credits.

NOTE: Failure to earn two (2) units of credit the previous semester/one and half (1.5) units of credit the previous trimester causes the student to become ineligible the entire following semester/trimester.

NOTE: Only credits accepted by the school for graduation may be used in determining whether a student successfully earned two (2) units of semester/one and half (1.5) units of trimester credit.

Source: Minutes of the January 10-11, 2001 Board of Directors Meeting.

2. **Current Semester/Trimester.** The student shall (a) be enrolled in an accredited high school and attend courses for which a minimum of two (2) units of **semester credit/ one and a half (1.5) units of trimester credit** may be earned towards the issuance of a diploma, (b) be receiving alternative instruction as set forth in **SDCL § 13-27-3** or (c) any student in grades ten, eleven, or twelve may apply to an institution of higher education or a postsecondary vocational education institution as a special student in a course or courses offered at the institution of higher education or postsecondary vocational education institution. Correspondence/college courses approved in advance by the high school principal for which credits earned are used in the issuance of a high school diploma may count towards the two (2) units of **semester/ one and a half (1.5) units of trimester** credit eligibility requirement. **(Refer to SDCL § 13-28-37)**

Rationale: Reflects the differences between Semester and Trimester scheduling.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2025 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2025**. 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

To ADD Chapter I, Part IV, Section 1, Subsection D (Scholastic/Academic Rule) of the SDHSAA By-Laws. (Current subsection D becomes subsection E) and Amend Chapter I, Part IV, Section 3 of the SDHSAA By-Laws

☐ 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, 2025

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
PROPOSED AMENDMENT TO CONSTITUTION AND BYLAWS
AMENDMENT #2**

ADD Chapter 1, Part IV, Section 1, Subsection D and Amend Chapter I, Part IV Section 3 of the SDHSAA By-Laws as follows:

Chapter I, Part IV, Section I, Subsection D addition:

D. Four Semester/Six Trimester Middle School Participation Rule. Middle school students shall be eligible for four consecutive semesters OR six consecutive trimesters of high school interscholastic competition while enrolled in grades 7-8. The four semesters/six trimesters begin when the student enrolls as a 7th grader or is a student enrolled in alternative instruction as set forth in SDCL 13-27-3, must be consecutive, and are not dependent upon actual participation in high school level interscholastic competition (the four semesters/six trimesters start at enrollment/recognition as a 7th grader, not upon participation in high school competition).

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 **alternative instruction** students satisfy SDHSAA scholastic standards via compliance with SDCL 13-27-3 and submission of transcripts per SDCL 13-36-7. **NOTE-Semester/trimester limitations on middle school students are found in Chapter I, Part IV, Section 1, Subsection D of the SDHSAA By-Laws.**

Rationale: The addition of Section D uses the same standards that we use for high school participation in the eight semester/twelve trimester rule and applies them to middle school. Students get four semesters/six trimesters of participation in high school athletics while in grades 7 and 8, beginning with the fall of their 7th grade year, followed by eight semesters/twelve trimesters of eligibility in high school athletics while in grades 9-12, beginning with the fall of their freshman year. This prevents potential “redshirting” of 8th grade students prior to them entering the 9th grade.

The language in Section 3 was an omission from the past and notes that 7th and 8th grade alternative instruction participants satisfy scholastic standards the same way 9-12th grade alternative instruction students satisfy scholastic standards, via compliance with SDCL.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2025 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2025**. 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

To Amend Chapter II, Part I, Section 1, Subsections B and C of the SDHSAA By-Laws

☐ 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, 2025

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
PROPOSED AMENDMENT TO CONSTITUTION AND BYLAWS
AMENDMENT #3**

Amend Chapter II, Part I, Section 1, Subsections B and C of the SDHSAA By-Laws as follows:

- B. ~~If the parents of a student move to the district of a different high school, a student's eligibility is not affected by a transfer to that high school. When two or more public high schools are operated within the same district, the attendance boundaries set up by the board of education of the district shall be considered the boundaries of the public schools within the district for the application of this rule. Students shall be eligible at the first school they choose to enroll in following a bona-fide move~~ **once the sit out period listed in Chapter II, Part 1, Section 1, Subsection A of the By-Laws is completed if they are not enrolled at the beginning of the semester. However, if a student participates in one or more SDHSAA tournaments or play-off games at the sub-state level at the school previously attended, said student would be ineligible at the new school in that sport even though the parents complete a move.** All eligibility rules, age, enrollment, eight semester rule, and scholastic/academic eligibility rules shall apply.
NOTE: In order to be determined "bona-fide", the following minimum conditions must be met:
1. The original residence must be abandoned as a residence; that is sold, rented or disposed of as a residence, and must not be used as a residence by any member of the family.
 2. The entire family, including minor siblings, must make the change and take with them the household goods and furniture appropriate to the circumstances.
 3. The change must be made with the intent that it be permanent.
 4. The entire family must physically reside at the residence for the duration of the student's enrollment.
 5. In school districts with multiple high schools; if the parents/legal guardians and the student move back, within one year, to the residence in the school district from whence they moved, the student will be eligible only at the high school which the student attended prior to any change of residence.
- Revised 2008**
6. **The move must be out of the boundaries of the school district of the original residence or attendance center area (if you live in School District A, you must move outside of the boundaries of School District A for it to be considered a bona fide move). Districts without boundary areas (private/federal schools) use the boundaries of the district the parent/guardian resides in.**
- C. The eligibility of a student remaining in a school district is not affected when his/her parents move to another district **and the student continues participation in the initial school district. (Example- student attends school in school district A, parents move to school district B and student remains enrolled at the school in school district A. Student remains eligible at school A).**

Rationale: The language change in Section B stipulates that a move must be out of the district/attendance center area the parent/guardian lives in and eliminates the situation of a move across the street or a move to a different apartment within the same complex as being a bona fide move. The hardship process to waive the transfer rule exists for extenuating circumstances where warranted.

The language change in Section D is clarifying language to note that if a family moves and the student remains enrolled in the current school, eligibility is not affected.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2025 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2025**. 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

To Amend Chapter II, Part I, Section 1, Subsections A and N of the SDHSAA By-Laws

☐ 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, 2025

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
PROPOSED AMENDMENT TO CONSTITUTION AND BYLAWS
AMENDMENT #4**

Amend Chapter II, Part I, Section 1, Subsections A and N of the SDHSAA By-Laws as follows:

- A. To be eligible at the beginning of a semester for participating in interscholastic athletics of the SDHSAA, a transfer student must be enrolled at the beginning of the semester. ~~For~~ **Students not enrolled at the beginning of the semester shall become eligible on the 15th calendar day following enrollment provided all other SDHSAA regulations are met, with the first day of attendance as the first day included in determining the fifteenth day.:**

- ~~Transfer students enrolled in a SDHSAA member school which operates a five (5) day week shall become eligible on the eleventh scheduled day of school provided all other SDHSAA regulations are met.~~

- ~~Transfer students enrolled in a SDHSAA member school which operates a four (4) day week shall become eligible on the ninth scheduled day of school provided all other SDHSAA regulations are met. The first day of attendance is the first day included in the count to determine the ninth and eleventh day. However, if a student participates in one or more SDHSAA tournaments or play-off games at the sub-state level at the school previously attended, said student would be ineligible at the new school in that sport even though the parents move.~~

NOTE- The term “Transfer students ” this section refers only to changes of schools under Chapter II, Part I, Section 1, Subsections B, H, J, and L (Bona-fide move, Guardianship to include termination of parental rights, school closure, and divorce) of the By-Laws. Change of schools completed under Chapter II, Part I, Section 1, Subsection N (open enrollment) would be subject to the sit-out time periods listed in that section (immediate if over the summer, 63 calendar day sit-out period once school starts or team membership is established in a fall sport prior to school starting).

- N. TRANSFER OF ATHLETIC ELIGIBILITY FOR SDHSAA OPEN ENROLLMENT STUDENTS. Any student who transfers from a member high school to another member high school shall be eligible to participate in interscholastic athletics provided such student has met the standards for SDHSAA athletic open enrollment as defined in the following paragraph: **(Amended 6-8-17)**

1. SDHSAA athletic open enrollment students transferring from one high school to another must have the school (s)he leaves file a transcript of credits with the principal of the school to which (s)he is transferring. Until such transcript is filed the student is ineligible.

In order for SDHSAA athletic open enrollment students to be eligible immediately for participation in interscholastic athletics of the SDHSAA, the student must both: (1) be enrolled on the first day of the school year at the school they are open enrolling to, and, (2) have not competed in any SDHSAA sanctioned athletic contest at the school they are open enrolling from during that school year's athletic season, **and (3) have not established team membership on any athletic team during that school year's athletic season.** Member schools must have the necessary athletic open enrollment papers filed with the SDHSAA office prior to allowing athletic open enrollment students the opportunity to play. Until such athletic open enrollment paperwork is filed, the student is ineligible.

2. ~~For s~~**Students who do not meet these criteria in Section N, Subsection 1 would become eligible on the 64th calendar day following enrollment at the school, provided all other SDHSAA regulations are met. The students may practice but not compete during the 63 calendar day sit-out period. Member schools must have the necessary athletic open enrollment papers filed with the SDHSAA office prior to allowing athletic open enrollment students the opportunity to play. Until such athletic open paperwork is filed, the student is ineligible.:**

- a. ~~SDHSAA athletic open enrollment students enrolled in a SDHSAA member school which operates a five (5) day week shall become eligible on the forty-sixth (46th) scheduled day of school provided all other SDHSAA regulations are met. Member schools must have the necessary athletic open enrollment papers filed with the SDHSAA office prior to allowing athletic open enrollment students the opportunity to play. Until such athletic open enrollment paperwork is filed, the student is ineligible.~~

~~b. SDHSAA athletic open enrollment students enrolled in an SDHSAA member school which operates a four (4) day week shall become eligible on the thirty seventh (37th) scheduled day of school provided all other SDHSAA regulations are met. Revised 2005 Member schools must have the necessary athletic open enrollment papers filed with the SDHSAA office prior to allowing athletic open enrollment students the opportunity to play. Until such athletic open enrollment paperwork is filed, the student is ineligible.~~

3. In addition, all such students must meet all other eligibility requirements.
4. For purposes of this Bylaw “standards for open enrollment” shall mean such standards authorized by a public school board as required by SDCL §13-28-40 through and including SDCL §13-28-47. In the case of a non-public school, such comparable standards and time-lines, as set forth in SDCL §13-28-40 through and including SDCL §13-28-47 would be applicable to such school.
5. In such cases, eligibility is applicable to the initial SDHSAA athletic open enrollment transfer only. Any subsequent SDHSAA athletic open enrollment transfer to another high school shall render the student ineligible for one year with one exception.

The exception: In the event a student returns to: (1) his/her former school; or (2) where his/her parents reside, the student will not be eligible until the beginning of the following school year.

Rationale: The changes in both sections change the wording of scheduled days of school, which is different for schools with 4 day weeks and 5 day weeks, to calendar days. The initial intent was a 9-week sit out period (45 school days in a 5 day week school, 36 school days in a 4 day week school). However, some 4-day week schools have weeks where they go to school 5 days, which means a student in a 4-day school could potentially become eligible faster than a student in a 5-day school week. This change levels that out and changes it to calendar days. It also accounts for days over holidays, which aren’t currently counted.

The other change in Section N is stipulating that establishment of team membership for fall sports counts as establishing team membership even though school has not started, and a student who transfers after establishing team membership would be subject to the sit-out period listen in Section N Subsection 2 the same as a student who established team membership on a winter or spring sports team would be subject to the sit-out period. This prevents students from testing out teams in the fall and switching schools before a game has been played or school has started without a sit-out period.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2025 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2025**. 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

To Amend Chapter II, Part I, Section 1, Subsections F and H of the SDHSAA By-Laws

☐ 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, 2025

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
PROPOSED AMENDMENT TO CONSTITUTION AND BYLAWS
AMENDMENT #5**

Amend Chapter II, Part I, Section 1, Subsections F and H of the SDHSAA By-Laws as follows:

- F. A student transferring from one high school to another must have the school (s)he leaves file a transcript of credits with the principal of the school to which (s)he is transferring. This transcript must contain his/her complete high school attendance and scholastic record and must be certified by the principal of the school (s)he is leaving. Until such a transcript is filed the student is ineligible. **The sending school must also notify the receiving school of any ongoing or pending suspensions for SDHSAA rules or conduct violations.**
- H. GUARDIANSHIP. A student who transfers under guardianship from a school out-of-state or from one **member** high school to another **member high school** within the state, shall become eligible for interscholastic athletics provided **all of** the following criteria is **are** met:
1. There is a legal transfer of guardianship.
 2. The named guardian resides in the school district.
 3. The court has ruled that the parents are not competent to care for the student.
 4. There has been a judicial termination of parental rights.

Rationale: The change in Section F notes that sending schools must notify the receiving school of any ongoing or pending suspensions regarding the transferring student (controlled substances, training rules violations, game suspensions due to ejection from a contest).

The change in Section H is clarifying language noting that all of the criteria must be met for a transfer due to guardianship change to be legitimate.



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

APPENDIX B

April 17, 2024

11:00 a.m.

Pierre, South Dakota

The SDHSAA membership held its annual meeting on April 17, 2024 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 11:00 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 23 schools represented:

Mt. Vernon	Harding County	Groton Area	Watertown	Madison
Pierre TF Riggs	Harrisburg	Ipswich	Lead-Deadwood	McCook Central
Sioux Valley	Huron	West Central	Beresford	Dakota Valley
Elk Point-Jefferson	Tea Area	Lakota Tech	Lemmon	Rapid City Central
Douglas	Lower Brule	St. Francis		

Item #2-Approval of the Agenda

It was moved by Adam Shaw, Madison High School seconded by Marty Weismantel, Groton Area High School to approve the agenda as presented.

The motion carried 23-0.

Item #3-Designate a parliamentarian for the meeting

Dr. Swartos designated Randy Soma of SDHSAA as the meeting parliamentarian.

Item #4-Approval of the minutes of the April 12, 2023 Annual Meeting

It was moved by Kelly Messmer, Harding County High School, seconded by Eric Denning, Mt. Vernon High School, to approve the minutes of the April 12, 2023 minutes of the SDHSAA Annual Meeting as presented.

Motion Carried 23-0.

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 Dr. Jeff Danielsen, Watertown High School, seconded by Dani Walking Eagle, St. Francis High School, to approve the financial report as presented.

Motion carried 23-0.

Item #6- Accept Nominations from the floor for Board of Directors positions, beginning July 1, 20204

Dr. Swartos announced that he was ready to receive nominations for the **West River At-Large Representative**- to be filled by a Superintendent. This position is currently held Kelly Messmer of Harding County High School. The West River At-Large representative may be nominated from any SDHSAA member school with a high school physically located West of the Missouri River. 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 Marty Weismantel, Groton Area High School, who placed the name of Chris Long, Lyman School District, in nomination.

Dr. Swartos recognized Kelly Messmer, Harding County High School, who placed the name of Kelly Daughters, Faith School District, in nomination.

Dr. Swartos recognized Paul Nepodal, Lead-Deadwood High School, who placed the name of Dr. Erik Person, Lead-Deadwood School District, in nomination.

Dr. Swartos recognized Dr. Jeff Danielsen, Watertown High School, who placed the name of Mark Naugle, Custer School District, in nomination.

Dr. Swartos recognized Jordan Bauer, Rapid City Central High School, who placed the name of Cory Strasser, Rapid City School District, in nomination.

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

Dr. Swartos announced that he was ready to receive nominations for the **Native American At-Large Representative**- to be filled by an Athletic/Activity Director. This position is currently held by Dani Walking Eagle of St. Francis High School. The Native American At-Large Representative may be nominated from any SDHSAA member school with a student population made up of at least 50% students who are Native American. **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 Lance Witte, Lower Brule High School, who placed the name of Chuck Wilson, Todd County High School, in nomination.

Dr. Swartos recognized Marty Weismantel, Groton Area High School, who placed the name of Rich Crow Eagle, Tiospa Zina High School, in nomination.

Dr. Swartos recognized Trent Osborne, Ipswich High School, who placed the name of Francis Big Crow, Lakota Tech High School, in nomination.

Dr. Swartos recognized Kelly Messmer, Harding County High School, who placed the name of Tre’voun Buffalo, Wakpala High School, in nomination.

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

Sample ballots are found in Appendix A

Item #7- Introduction of one (1) proposed constitutional amendment as submitted by SDHSAA staff

Executive Director Dr. Daniel Swartos spoke in favor of the proposed amendment as published in the 2024 Annual Meeting agenda and bulletin.

It was moved by Adam Shaw, Madison High School, seconded by Randy Hartmann, Pierre TF Riggs High School, to send constitutional amendment #1 to the membership for vote.

Motion carried 23-0

Sample ballot can be found in Appendix B

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 27, 2024.
- Deadline for return of all ballots is May 31, 2024.
- 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 27, 2024.
- Deadline for return of all ballots is May 31, 2024.
- 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 further comments from the membership were offered.

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 Marty Weismantel, Groton Area High School, second by Eric Denning, Mt. Vernon High School, to adjourn. *Motion carried 23-0.*

There being no further business, Dr. Swartos declared the Annual Meeting adjourned at 11:35 A.M..

Respectfully submitted,

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

Daniel Swartos, Ed.D.
SDHSAA Executive Director



APPENDIX A

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
2024 OFFICIAL ELECTION BALLOT
West River At-Large Representative
TERM: JULY 1, 2024 TO JUNE 30, 2029**

West River At-Large Representative- To be filled by a **Superintendent**.

This position is currently held by Kelly Messmer of Harding County High School. The West River At-Large Representative may be a Superintendent from any SDHSAA member school whose high school is physically located west of the Missouri River. 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 West River At-Large Representative slot.

You may vote for **one** candidate.

The deadline for the return of this ballot is **May 31, 2024**.

- ☐ **Kelly Daughters, Faith School District**
- ☐ **Chris Long, Lyman School District**
- ☐ **Mark Naugle, Custer School District**
- ☐ **Erik Person, Lead-Deadwood School District**
- ☐ **Cory Strasser, Rapid City School District**

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 2024 OFFICIAL ELECTION BALLOT

**Native American At-Large Representative
TERM: JULY 1, 2024 TO JUNE 30, 2029**

Native American At-Large Representative- To be filled by an **Activities Director**.

This position is currently held by Dani Walking Eagle of St. Francis High School. The Native American School representative may be an Athletic/Activity Director from any SDHSAA member school with a student population made up up at least 50% Native American student population. This position must be filled by an Athletic/Activities Director. **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 Native American At-Large Representative slot.

You may vote for **one** candidate.

The deadline for the return of this ballot is **May 31, 2024**.

- ☐ **Francis Big Crow, Lakota Tech High School**
- ☐ **Tre'voun Buffalo, Wakpala High School**
- ☐ **Rich Crow Eagle, Tiospa Zina High School**
- ☐ **Chuck Wilson, Todd County High School.**

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.



APPENDIX B

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2024 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2024**. 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

To Amend Chapter II, Part I, Section 6 (Amateur Standing) of the SDHSAA By-Laws

☐ 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, 2024

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

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 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 any activity where the student receives remuneration for the use of name, picture and/or personal appearance, 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.



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

July 25, 2023

8:30 AM CT

Pierre, South Dakota

The Board of Directors held a regular meeting on July 25, 2023, at the SDHSAA Office Building in Pierre, South Dakota with members present as follows:

Kelly Messmer	Tom Culver	Dani Walking Eagle	Randy Hartmann
Marty Weismantel	Eric Denning	Dr. Jeff Danielsen	

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

The meeting was called to order by President Kelly Messmer at 8:30 A.M., followed by the pledge of allegiance.

Item #1-Approval of Agenda

Motion by Dani Walking Eagle, second by Marty Weismantel, to approve the agenda as presented
Motion carried 7-0.

Item #2- Public Forum

President Messmer reviewed the SDHSAA Public Forum protocol. No individuals participated in the public forum.

Item #3- Approval of the minutes from the Regular Meeting held June 15, 2023.

Motion by Tom Culver, second by Jeff Danielsen, 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 June 2023 and the cash flow report. Brad Reinke presented the report from Reinke Gray.

Motion by Jeff Danielsen, second by Marty Weismantel, 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 June of 2023 in the amount of \$171,543.68.
- B. Approval of Athletic Advisory Committee/Council Appointments

- C. Request for cooperative sponsorship of activities between Cheyenne-Eagle Butte, Dupree, and Tiospaye Topa in the sport of wrestling, beginning in 23-24.
- D. Request from Redfield High School to sponsor softball, beginning in 23-24.

Motion by Dani Walking Eagle, second by Marty Weismantel, to approve the consent agenda as presented.

Motion carried 7-0.

Item #6- Reports

The board heard reports on the following:

- Media Advisory by Dr. Swartos
- State Tournament Directors Meeting by SDHSAA Staff
- New AD's meeting by SDHSAA Staff
- NFHS Summer Meeting by SDHSAA Staff and Board
- SDPB Report
- SDHSAA Foundation Report
- SDSSA Report
- SDIAAA/SDHSCA Report

Item #7- Consider Contract with Teall Properties Group for Corporate Partnership Management

Motion by Eric Denning, second by Tom Culver, to approve the contract with Teall Properties Group for Corporate Partnership Management. *Motion carried 7-0.*

Item #8- Consider contract with Bound for Bound Pro and Bound Ticketing

Motion by Eric Denning, Second by Jeff Danielsen, to approve the contract with Bound for Bound Pro and Bound Ticketing. *Motion carried 7 -0.*

Item #9- Consider changes to official's fees for 2023-24

Motion by Tom Culver, second by Marty Weismantel, to approve changes to the 2023-24 official's fees as presented. *Motion carried 7-0.*

President Messmer declared the board at recess at 10:07 AM and out of recess at 10:15 AM.

Item #10- Conduct 2nd reading on proposed changes to the SDHSAA Fine Arts Handbook

Motion by Eric Denning, second by Marty Weismantel to approve the changes as presented. *Motion carried 7-0.*

Item #11- Consider Corporate Sponsorship Renewal with Billion Automotive

Motion by Dani Walking Eagle, second by Randy Hartmann, to approve the renewal as presented. *Motion carried 7-0.*

Motion carried 7-0.

Item #12- Approve Ticket Prices for State Tournament Programs

Motion by Jeff Danielsen, second by Tom Culver, to keep the price of State Tournament Programs as “up to \$5”. *Motion carried 7-0.*

Item #13- Approve Ticket Prices for State and Sub-State Events for 2023-24

Motion by Eric Denning, second by Randy Hartmann, to approve changes to State and Sub-State tickets as presented:

- Keep all sub-state prices the same
- Change day/session price for State Cheer and Dance and State Gymnastics from \$12/\$7 to \$15/\$10.
- Change day/session price for State Soccer from \$10/\$6 to \$15/\$10
- Establish entry price for State Dual Wrestling Tournament as \$15/\$10.

Motion carried 7-0.

Item #14- Receive Recommendation from Finance Committee

No action. There were no recommendations from the SDHSAA Finance Committee. Whatever end of year money remains should flow into reserves.

Item #15- Conduct 2nd Reading on the FY 24 SDHSAA Budget

Motion by Marty Wesmantel, second by Dani Walking Eagle to approve the FY24 Budget as presented, with the following clerical changes as recommended by Dr. Swartos:

- Change Revenue Line Item 4123 from \$160,000 to \$156,400
- Change Expense Line Item 6263 from \$4,000 to \$400
- Total Revenue and Expenses change from \$3,049,448.53 to \$3,045,848.53

Motion carried 7-0.

The SDHSAA FY24 Budget can be found in Appendix A of the minutes.

Item #16- Consider a penalty for failing to complete required coaches education coursework

Motion by Marty Weismantel, second by Tom Culver, to approve a \$500 penalty as presented for failing to complete required coaches education coursework. *Motion carried 7-0.*

Item #17- Consider SDHSAA Fan Ejection Policy

Motion by Eric Denning, second by Dani Walking Eagle, to approve the policy as presented. **Updated policy can be found in the Ejections section of the SDHSAA Athletic Handbook (on the SDHSAA website www.sdhsaa.com, click on Athletics, Athletic Handbook, Section 15- Ejections).** *Motion carried 8-0.*

Item #18- Receive FY22 Financial Audit

No action, financial audit is not yet ready. It will be presented at the November 2023 Board Meeting.

Item #19- Appoint SDHSAA Board Members and Athletic/Activity Directors to the Site Selection Committee

President Messmer appointed the following members to the 2023-24 Site Selection Committee:

- Kelly Messmer, Harding County (Chair, SDHSAA)
- Dani Walking Eagle, St. Francis (SDHSAA)
- Dr. Jeff Danielsen, Watertown (SDHSAA)
- Casey Meile, Sioux Falls Public Schools
- Jordan Bauer, Rapid City Public Schools
- Terry Rotert, Huron
- Bill Freking, Brandon Valley
- Dawn Seiler, Aberdeen Central

Item #20- Appoint SDHSAA Finance Committee Members for 2023-24

President Messmer appointed the following members to the 2023-24 Finance Committee:

- Kelly Messmer, Harding County (Chair, SDHSAA)
- Marty Weismantel, Groton Area (SDHSAA)
- Mark Naugle, Custer
- Dr. Summer Schultz, Brookings
- Chuck Wilson, Todd County
- Darla Mayer, Pierre
- Paul Nepodal, Lead-Deadwood
- Principal Representative TBD

Item #21- Approve 2023-24 Board and Staff Handbook.

Motion by Tom Culver, second by Eric Denning, to approve the 2023-24 Board and Staff handbook as presented. *Motion carried 7-0.*

Item #22- Receive SDHSAA Board of Directors Election Results

Motion by Jeff Danielsen, second by Marty Weismantel, to approve the SDHSAA Board of Directors Election results as follows:

- Division III Runoff Election:
 - **Adam Shaw, Madison- 80**
 - Jeff Sheehan, Hamlin- 45
- Division I Election:
 - **Ryan Rollinger, Harrisburg- 77**
 - Kristan Inman, RC Stevens- 32
 - Dan Conrad, SF Jefferson- 15

Motion Carried 7-0

Item #23- Review Strategic Planning and Goal Setting Meeting

No action. Dr. Swartos reviewed the previous day's strategic planning and goal setting meeting. The Board Established the following goals for 2023-24:

1. Conduct an economic impact study and study the potential of a bid process for items within state events that can save member schools money (hotels, meals, etc).
2. Develop officials/adjudicators recruiting partnerships with high schools, post-secondary organizations, and professional associations across South Dakota.
3. Develop a sportsmanship initiative concerning fan, coach, and participant behavior in SDHSAA sanctioned sports and activities.
4. Convene a calendar committee to study SDHSAA state event dates.
5. Convene a classification committee to study enrollment cutoffs for classification across all sanctioned sports and activities.
6. Convene a committee to study the SDHSAA transfer of eligibility rules.
7. Develop initiatives concerning coach's recruitment.

Item #24- Board Sharing

Tom Culver welcomed Randy, Ryan and Adam to the Board of Directors.

Marty Weismantel welcomed the new Board members, noted wishes for a great year, thanked the staff for their work to get ready for a new year.

Dani Walking Eagle thanked the Board. She appreciates the expertise of the Board and Staff, noted the need to continue focus on sportsmanship and recruitment of officials and coaches.

Dr. Jeff Danielsen thanked everyone, welcomed new Board members, and welcomed everyone to the new school year.

Eric Denning shared his thanks and welcome and noted his excitement for the new year. He appreciates the transparency of the SDHSAA and how it takes on issues realistically.

Randy Hartmann shared a note of thanks for the welcome, he looks forward to working on the Board.

Kelly Messmer noted "the same" as he thanked the Board and Staff and welcomed new members. He appreciates getting to know new people and hear new perspectives. He appreciates that while we disagree at times, we always seek to understand.

Item #25- Executive Session per SDCL 1-25-2.1

Motion by Tom Culver, second by Marty Weismantel to enter into executive session per SDCL 1-25-2.1.

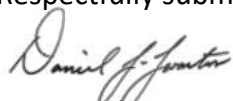
Motion carried 7-0. President Messmer declared the Board in Executive session at 11:18 AM and out at 11:23 AM.

Item #21- Adjourn

Motion by Randy Hartmann, second by Dani Walking Eagle to Adjourn. Motion carried 7-0.

President Messmer Declared the meeting adjourned at 11:24AM.

Respectfully submitted,



Dr. Daniel Swartos

SDHSAA Executive Director

SDHSAA
Revenue Budget
Blank 2023-2024

APPENDIX A

	2022-2023 Budgeted	2022-2023 YTD	2023-2024 Budgeted	2023-2024 Increase (Decrease)
Revenue Budget				
4100.00 State Event Revenue				
4101.00 Boys "B" Basketball- Aberdeen	148,750.36	152,550.00	160,000.00	11,249.64
4102.00 Basketball "A" Boys- Rapid City	170,000.00	129,175.00	150,000.00	-20,000.00
4103.00 Basketball "AA" Boys- Sioux Falls	100,000.00	128,175.00	170,000.00	70,000.00
4104.00 Girls "B" Basketball- Rapid City	80,000.00	95,060.00	100,000.00	20,000.00
4105.00 Basketball "A" Girls- Brookings	75,000.00	93,800.00	90,000.00	15,000.00
4106.00 Basketball "AA" Girls- Pentagon	75,000.00	64,145.00	75,000.00	0.00
4109.00 Football	205,000.00	253,175.00	245,000.00	40,000.00
4110.00 Gymnastics- Pierre	12,000.00	12,645.00	13,000.00	1,000.00
4111.00 Track and Field- Sioux Falls	176,000.00	202,662.10	200,000.00	24,000.00
4113.00 All-State Chorus & Orchestra- Rapid City	65,000.00	66,735.00	53,000.00	-12,000.00
4114.00 All-State Band- Pierre	8,500.00	9,270.00	9,000.00	500.00
4116.00 Cheer & Dance- Sioux Falls	25,000.00	31,439.00	40,000.00	15,000.00
4118.00 Cross Country- Sioux Falls	25,124.17	36,200.00	40,000.00	14,875.83
4119.00 Soccer- Brandon Valley	25,000.00	24,328.00	30,000.00	5,000.00
4120.00 All-State Jazz Band- Aberdeen	5,000.00	3,290.00	5,000.00	0.00
4122.00 Combined "B" & "A" Wrestling- Sioux Falls	225,000.00	188,755.00	260,000.00	35,000.00
4123.00 Combined Volleyball- Rapid City	185,000.00	249,715.00	156,400.00	-28,600.00
4125.00 Student Council- Rapid City	90,000.00	51,020.00	70,000.00	-20,000.00
4126.00 Softball- Aberdeen	75,000.00	44,055.00	60,000.00	-15,000.00
Total 4100.00 State Event Revenue \$	1,770,374.53	\$ 1,836,194.10	\$ 1,926,400.00	156,025.47
4200.00 Sponsorship Revenue				
4201.00 Televised State Championships	106,000.00	106,000.00	108,000.00	2,000.00
4202.00 Ball Birds	50,000.00	50,000.00	50,000.00	0.00
4203.00 Corporate Program	312,500.00	313,148.65	312,500.00	0.00
4204.00 Televised Sub-State Events	35,000.00	36,622.00	35,000.00	0.00
4205.00 E-Ticketing	-	384.00	-	0.00
4206.00 ALLIANCE HIGHWAY SAFETY	-	-	-	0.00
4207.00 Merchandise Partner	90,000.00	110,642.15	105,000.00	15,000.00
Total 4200.00 Sponsorship Revenue \$	593,500.00	\$ 616,796.80	\$ 610,500.00	17,000.00
4300.00 Sub-State Event Revenue				
4301.00 Girls Basketball Sub-State	75,000.00	99,807.00	82,500.00	7,500.00
4302.00 Boys Basketball Sub-state	130,000.00	125,807.00	130,000.00	0.00
4303.00 Football Sub-State	75,000.00	80,429.80	75,000.00	0.00
4304.00 Wrestling Sub-State	9,500.00	10,776.00	10,000.00	500.00
4305.00 Volleyball Sub-State	70,000.00	74,250.50	70,000.00	0.00
4306.00 Softball Sub-State	20,000.00	2,352.00	2,500.00	-17,500.00
Total 4300.00 Sub-State Event Revenue \$	379,500.00	\$ 393,422.30	\$ 370,000.00	-9,500.00
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	0.00

4500.00 General Revenue

4501.00 Music Supplies	150.00	521.00	\$	350.00	200.00
4503.00 Coaches Clinic	-	-			0.00
4504.00 Membership Dues	-	-			0.00
4505.00 Rule Books/Publications	30,000.00	33,558.00		30,000.00	0.00
4506.00 Registration of Officials	66,000.00	79,350.56		71,000.00	5,000.00
4507.00 Penalties & Fines	8,000.00	5,565.00		8,000.00	0.00
4512.00 Sale of Medals	2,300.00	2,315.55		2,000.00	-300.00
4513.00 Miscellaneous	20,867.00	62,298.35		26,598.53	5,731.53
4516.00 Speech Ad Revenue	-	-		-	0.00
4517.00 Speech Programs/Shirts	500.00	-		-	-500.00
4518.00 Music Program Ad Sales	-	1,000.00		1,000.00	1,000.00
Total 4500.00 General Revenue \$	127,817.00	\$ 184,608.46	\$	138,948.53	11,131.53

4600.00 Non-Operating Income Revenue

4602.00 Interest Income	-			-	0.00
4607.00 Contributions & Donations	-			-	
4611.00 PPP Loan	-			-	
4612.00 Business Grant Round 2	-			-	0.00
Total 4600.00 Non-Operating Income Revenue \$	0.00	\$ 0.00	\$	0.00	0.00

Total Income \$2,871,191.53 \$3,031,021.66 \$ 3,045,848.53 \$ 174,657.00

SDHSAA
G&A Expense Budget
Blank 2023-2024

	2022-2023 Budgeted	2022-2023 Actual	2023-2024 Budgeted	2023-2024 (Increase) Decrease
G&A Expenses				
5100 Salaries				
5110.00 Regular Salaries	795,188.85	819,408.21	850,196.32	(55,007.47)
5120.00 Temporary Salaries	19,309.37	-	19,309.37	-
Total 5100 Salaries \$	814,498.22 \$	819,408.21 \$	869,505.69 -\$	55,007.47
5200.00 Employee Benefits				
5210.00 Social Security	60,831.95	61,104.74	65,040.02	(4,208.07)
5220.00 South Dakota Retirement Systems	47,711.33	51,054.26	52,170.34	(4,459.01)
<u>5230.00 Hospital Insurance</u>	200,922.60	193,199.10	220,374.68	(19,452.08)
5232.00 Dental Insurance	5,000.00	5,529.60	5,500.00	(500.00)
5233.00 Employer Sponsored Group Life Insurance	378.00	205.12	378.00	-
5240.00 Workmen's Compensation	2,695.00	2,653.00	2,695.00	-
5290.00 Supplemental Medical	4,800.00	-	4,800.00	-
Total 5200.00 Employee Benefits \$	322,338.88 \$	313,745.82 \$	350,958.04 -\$	28,619.16
5300.00 Purchased Services				
5311.00 Legal Costs and Fees/Lobbyist	18,000.00	701.00	18,000.00	-
5312.00 403(b) Retirement Advisor	-	-	-	-
5313.00 Legislative Audit	25,000.00	27,217.50	25,000.00	-
5314.00 Clinicians-Coaches Clinic	5,000.00	5,000.00	5,000.00	-
5316.00 Test Supervisor	200.00	-	200.00	-
5317.00 Appeals Committees	200.00	-	200.00	-
5319.00 Section V Meeting	3,000.00	1,287.35	3,000.00	-
5320.00 11 States Meeting	1,500.00	528.19	1,500.00	-
5321.00 Utilities	7,200.00	7,087.14	7,200.00	-
5323.00 Maintenance & Repairs	8,000.00	19,177.69	8,000.00	-
5324.00 Technology	45,000.00	21,231.19	60,000.00	(15,000.00)
5325.00 Staff In-Service	2,000.00	114.74	2,000.00	-
5326.00 Snow Removal/Lawn Care	1,600.00	3,130.41	2,000.00	(400.00)
5327.00 Midwest Band Clinic	1,500.00	817.99	1,500.00	-
5329.00 NFHS - Music/Speech Meeting	1,200.00	516.08	1,500.00	(300.00)
5330.00 NIAAA Meeting	-	1,341.08	1,000.00	(1,000.00)
5331.00 NF Summer Meeting	27,000.00	22,184.13	27,000.00	-
5332.00 NF Winter Meeting	1,500.00	2,577.29	1,500.00	-
5333.00 NF Legal Meeting	2,000.00	1,084.60	2,000.00	-
5334.00 Staff Travel	40,000.00	47,119.26	40,000.00	-
5335.00 Board of Directors Travel	25,000.00	27,928.83	25,000.00	-
5336.00 Advisory/Ad Hoc Com./Officials	5,000.00	5,442.73	5,000.00	-
5337.00 Dues - Wrestling Association	1,100.00	800.00	1,100.00	-
5338.00 Dues - Basketball Association	5,000.00	4,980.00	5,000.00	-
5339.00 Dues - Volleyball Association	2,300.00	2,280.00	2,300.00	-
5340.00 Telephone	10,400.00	7,629.78	10,400.00	-
5341.00 Postage & Permit Mail	23,000.00	24,371.09	25,000.00	(2,000.00)
5342.00 United Parcel Service	4,000.00	3,082.55	4,000.00	-
5343.00 State Officials Council	13,000.00	13,733.00	13,000.00	-
5344.00 Internet/Cable	2,500.00	1,855.05	2,500.00	-
5345.00 Midwest Official's Summit	1,500.00	953.01	1,500.00	-
5346.00 Dues - Football Association	4,200.00	4,280.00	4,200.00	-
5347.00 Dues - Gymnastics Association	380.00	310.00	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	-	1,500.00	-
5357.00 State Event Directors/Corp Gift	6,000.00	4,930.69	6,000.00	-
5358.00 FB Rules Meeting	1,500.00	-	1,500.00	-
5359.00 SDIAAA	2,000.00	5,322.40	2,000.00	-
5360.00 Commercial Printing	20,000.00	20,055.10	20,000.00	-
5362.00 Printing - Officials	-	-	-	-
5364.00 NFOA Membership @ \$17.00	20,000.00	20,536.00	20,000.00	-
5365.00 Catastrophic/Liability Ins.	147,784.80	157,534.80	147,784.80	-
5368.00 State Officials Coordinator	13,000.00	8,800.00	13,000.00	-
5369.00 Professional Accounting Services	3,000.00	3,539.54	3,000.00	-
5370.00 Technology Conference	-	1,024.52	1,000.00	(1,000.00)
5371.00 NSDA National Conference	-	-	-	-
5372.00 Professional Cleaning Services	9,360.00	7,875.00	8,500.00	860.00
5390.00 Miscellaneous	30,000.00	67,353.05	30,000.00	-
Total 5300.00 Purchased Services \$	544,674.80 \$	555,732.78 \$	563,514.80 -\$	18,840.00

5400.00 Supplies & Materials

5410.00 Office Supplies	6,200.00	7,328.07	6,200.00	-
5411.00 Custodial Supplies	750.00	106.62	300.00	450.00
5412.00 Subscriptions	2,400.00	835.25	1,200.00	1,200.00
5414.00 Rule Books	42,000.00	41,771.12	42,000.00	-
5416.00 Distinguished Service Awards	600.00	780.00	800.00	(200.00)
5417.00 Inventory of Medals	1,200.00	101.00	1,200.00	-

Total 5400.00 Supplies & Materials	\$	53,150.00	\$	50,922.06	\$	51,700.00	\$	1,450.00
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5600.00 Other Objects

5640.00 NF Dues/NF Foundation	2,500.00	2,500.00	2,500.00	-
5647.00 Travel Accident Insurance	1,957.00	950.00	2,000.00	(43.00)
5649.00 D & O Liability Insurance	12,239.70	12,239.70	12,589.00	(349.30)
5650.00 Excess Liability Insurance	4,073.00	4,073.00	4,470.00	(397.00)
5651.00 GenLib/ParticipantLiab/Auto	15,857.00	15,857.00	15,857.00	-
5652.00 Surety Bond	721.00	736.00	736.00	(15.00)
5658.00 Car Liability Insurance	6,376.00	6,376.00	6,716.00	(340.00)
5659.00 Ins. Office and Contents	5,696.93	8,643.00	8,643.00	(2,946.07)
5664.00 General Liability Insurance - Member Schools	21,029.00	21,029.00	21,029.00	-

Total 5600.00 Other Objects	\$	70,449.63	\$	72,403.70	\$	74,540.00	-\$	4,090.37
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5900.00 Officials Observations

5910.00 Officials Observation		20,000.00		12,020.00		20,000.00		-
Total 5900.00 Officials Observations	\$	20,000.00	\$	12,020.00	\$	20,000.00	\$	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	\$	1,825,111.53	\$	1,824,232.57	\$	1,930,218.53	\$	(105,107.00)
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SDHSAA
Athletics Expense Budget
Blank 2023-2024

	2022-2023 Budgeted	2022-2023 Actual	2023-2024 Budgeted	2023-2024 (Increase) Decrease
Athletic Expenses				
6050.00 Basketball "AA" Boys				
6051.00 Officials - Boys "AA" Basketball	9,000.00	15,434.28	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	22,000.00	21,343.55	70,000.00 -\$	48,000.00
6054.00 Team Expenses - Boys "AA" Basketball	-	-	- \$	0.00
6055.00 Tournament Bands - Boys "AA" Basketball	300.00	300.00	450.00 -\$	150.00
6057.00 Awards - Boys "AA" Basketball	2,500.00	2,016.00	2,500.00 \$	0.00
6058.00 Tickets/Passes - Boys "AA" Basketball	5,000.00	5,338.20	12,000.00 -\$	7,000.00
Total 6050.00 Combined "AA" Boys \$	48,800.00 \$	54,432.03 \$	103,950.00 -\$	55,150.00
6110.00 Basketball "AA" Girls				
6111.00 Officials - Girls "AA" Basketball	10,000.00	12,235.13	10,000.00 \$	0.00
6112.00 Management Fee - Girls "AA" Basketball	-	-	- \$	0.00
6113.00 Rent/Custodial/Facility Fees - Girls "AA" Basketball	28,100.00	36,527.53	28,100.00 \$	0.00
6114.00 Team Expenses - Girls "AA" Basketball	-	-	- \$	0.00
6115.00 Tournament Bands - Girls "AA" Basketball	300.00	150.00	450.00 -\$	150.00
6117.00 Awards - Girls "AA" Basketball	2,500.00	2,016.00	2,500.00 \$	0.00
6118.00 Tickets/Passes - Girls "AA" Basketball	5,000.00	756.16	5,000.00 \$	0.00
Total 6110.00 Girls "AA" Basketball \$	45,900.00 \$	51,684.82 \$	46,050.00 -\$	150.00
6030.00 Basketball "A" Boys				
6031.00 Officials - Boys "A" Basketball	10,500.00	12,753.90	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	75,000.00	77,396.66	23,000.00	52,000.00
6034.00 Team Expenses - Boys "A" Basketball	-	-	-	-
6035.00 Tournament Bands - Boys "A" Basketball	300.00	450.00	450.00	(150.00)
6037.00 Awards - Boys "A" Basketball	2,500.00	2,016.00	2,500.00	-
6038.00 Tickets - Boys "A" Basketball	13,000.00	9,760.00	7,200.00	5,800.00
Total 6030.00 Boys "A" Basketball \$	111,300.00 \$	112,376.56 \$	53,650.00 \$	57,650.00
6090.00 Basketball "A" Girls				
6091.00 Officials - Girls "A" Basketball	10,500.00	13,785.42	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	3,000.00	1,500.00	3,000.00	-
6094.00 Team Expenses - Girls "A" Basketball	-	-	-	-
6095.00 Tournament Bands - Girls "A" Basketball	450.00	150.00	450.00	-
6097.00 Awards - Girls "A" Basketball	2,500.00	2,016.00	2,500.00	-
6098.00 Tickets - Girls "A" Basketball	-	275.00	-	-
Total 6090.00 Girls "A" Basketball \$	26,450.00 \$	27,726.42 \$	26,450.00 \$	0.00
5990.00 Combined "A" & "B" Wrestling				
5991.00 Officials - Combined "B" & "A" Wrestling	25,000.00	48,673.03	25,000.00	-
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	25,000.00	28,132.12	70,000.00	(45,000.00)
5994.00 Team Expenses - Combined "B" & "A" Wrestling	-	-	-	-
5995.00 Awards - Combined "B" & "A" Wrestling	4,000.00	4,572.00	4,500.00	(500.00)
5996.00 Tickets/Passes/BoxOffice/Surcharge - Combined "B" & "A" Wrestling	12,000.00	-	10,500.00	1,500.00
5997.00 Track Wrestling - Combined "B" & "A" Wrestling	16,000.00	7,662.90	16,000.00	-
Total 5990.00 Combined "A" & "B" Wrestling \$	106,500.00 \$	113,540.05 \$	150,500.00 -\$	44,000.00
6010.00 Boys' "B" Basketball				
6011.00 Officials - Boys B Basketball	9,500.00	14,822.42	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	5,744.00	4,300.00	-
6014.00 Team Expenses - Boys B Basketball	-	-	-	-
6015.00 Tournament Bands - Boys B Basketball	600.00	-	450.00	150.00
6017.00 Awards - Boys B Basketball	2,500.00	2,016.00	2,500.00	-
6018.00 Tickets/Passes - Boys B Basketball	500.00	354.00	500.00	-
Total 6010.00 Boys' "B" Basketball \$	27,400.00 \$	32,936.42 \$	27,250.00 \$	150.00

6070.00 Girls "B" Basketball

6071.00 Officials - Girls B Basketball	8,500.00	11,688.06	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	450.00	450.00	(150.00)
6077.00 Awards - Girls B Basketball	2,500.00	2,016.00	2,500.00	-
6078.00 Tickets/Passes - Girls B Basketball	-	275.00	-	-
Total 6070.00 Girls "B" Basketball \$	22,800.00 \$	25,929.06 \$	22,950.00 -\$	150.00

6170.00 Gymnastics

6171.00 Officials - Gymnastics	11,000.00	11,652.58	11,000.00	-
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	16,000.00	(15,000.00)
6174.00 Team Expenses - Gymnastics	-	-	-	-
6177.00 Awards - Gymnastics	2,500.00	1,674.40	2,500.00	-
6178.00 Tickets - Gymnastics	-	-	-	-
Total 6170.00 Gymnastics \$	22,250.00 \$	22,076.98 \$	37,250.00 -\$	15,000.00

6200.00 Track & Field

6201.00 Officials/Announcers - Track & Field	12,000.00	12,298.72	12,000.00	-
6202.00 Management Fee/Computer Person - Track & Field	21,100.00	26,815.34	21,100.00	-
6204.00 Team Expenses - Track & Field	-	-	-	-
6206.00 Supplies/Film/Ammo/Finish Lynk - Track & Field	1,500.00	6,934.62	1,500.00	-
6207.00 Awards - Track & Field	13,000.00	10,802.10	13,000.00	-
6208.00 Tickets - Track & Field	-	-	-	-
Total 6200.00 Track & Field \$	47,600.00 \$	56,850.78 \$	47,600.00 \$	0.00

6220.00 Golf

6221.00 Officials - Golf	1,200.00	2,904.00	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	27,000.00	27,000.00	(16,200.00)
6226.00 Supplies - Golf	5,000.00	2,400.00	5,000.00	-
6227.00 Awards - Golf	5,500.00	4,300.50	5,500.00	-
Total 6220.00 Golf \$	26,550.00 \$	40,654.50 \$	42,750.00 -\$	16,200.00

6240.00 Tennis

6241.00 Officials - Tennis	6,600.00	5,600.00	2,800.00	3,800.00
6242.00 Management Fee - Tennis	8,000.00	8,000.00	8,000.00	-
6243.00 Indoor Court Rental - Tennis	4,800.00	6,730.00	4,800.00	-
6247.00 Awards - Tennis	1,800.00	2,516.40	1,800.00	-
Total 6240.00 Tennis \$	21,200.00 \$	22,846.40 \$	17,400.00 \$	3,800.00

6260.00 Cross Country

6261.00 Officials-XC	600.00	354.00	600.00	-
6262.00 Management Fee - XC	27,000.00	18,000.00	27,000.00	-
6263.00 Rental of Course - XC	400.00	400.00	400.00	-
6265.00 Computer Scoring - XC	3,500.00	3,200.00	3,500.00	-
6266.00 Supplies - XC	500.00	674.85	500.00	-
6267.00 Awards - XC	5,500.00	4,138.20	5,500.00	-
Total 6260.00 Cross Country \$	37,500.00 \$	26,767.05 \$	37,500.00 \$	0.00

6280.00 Football Championships

6281.00 Officials - Football	19,000.00	18,729.56	19,000.00	-
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	-	150.00	150.00	(150.00)
6287.00 Awards/Dist Champions - Football	3,500.00	3,452.40	3,500.00	-
6288.00 Tickets/Passes - Football	1,000.00	-	1,000.00	-
6290.00 Sub-State Losses	7,000.00	-	7,000.00	-
Total 6280.00 Football Championships \$	80,500.00 \$	72,331.96 \$	80,650.00 -\$	150.00

6340.00 Combined B/A/AA Volleyball

6341.00 Officials - Combined B/A/AA Volleyball	30,000.00	35,294.03	30,000.00	-
6342.00 Management Fee - Combined B/A/AA Volleyball	12,250.00	7,562.97	12,250.00	-
6343.00 Arena Rent/Custodial Fee - Combined B/A/AA Volleyball	45,000.00	92,705.36	32,000.00	13,000.00
6344.00 Team Expenses - Combined B/A/AA	-	-	-	-
6345.00 Tournament Bands - Combined B/A/AA	150.00	-	-	150.00
6346.00 Supplies - Combined B/A/AA	-	266.25	-	-
6347.00 Awards - Combined B/A/AA Volleyball	6,000.00	5,550.00	5,500.00	500.00
6348.00 Tickets/Passes - Combined B/A/AA Volleyball	9,000.00	13,105.31	9,000.00	-
Total 6340.00 Combined B/A/AA Volleyball \$	102,400.00 \$	154,483.92 \$	88,750.00 \$	13,650.00

6370.00 Cheer & Dance

6371.00 Judges - Cheer & Dance	6,500.00	5,774.94	6,500.00	-
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	10,000.00	(9,000.00)
6374.00 Team Expenses - Cheer & Dance	-	-	-	-
6377.00 Awards - Cheer & Dance	3,500.00	2,967.00	3,500.00	-
6378.00 Tickets - Cheer & Dance	300.00	-	-	300.00

Total 6370.00 Cheer & Dance \$	16,050.00	\$ 14,491.94	\$ 24,750.00	-\$ 8,700.00
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6380.00 Soccer

6381.00 Officials - Soccer	5,000.00	4,606.94	5,000.00	-
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	1,600.00	1,636.00	1,600.00	-
6388.00 Tickets - Soccer	250.00	-	-	250.00

Total 6380.00 Soccer \$	9,350.00	\$ 8,742.94	\$ 9,100.00	\$ 250.00
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6390.00 Softball

6391.00 Officials - Softball	15,000.00	\$ 9,572.42	\$ 15,000.00	\$ 0.00
6392.00 Management Fee - Softball	12,250.00	\$ 12,250.00	\$ 12,250.00	\$ 0.00
6393.00 Custodial Fee - Softball	1,500.00	\$ 3,000.00	\$ 1,500.00	\$ 0.00
6394.00 Team Expenses - Softball	-	\$	0.00	\$ 0.00
6397.00 Awards - Softball	5,500.00	\$ 6,021.00	\$ 6,000.00	-\$ 500.00
6398.00 Tickets - Softball	250.00	\$	250.00	\$ 0.00

Total 6390.00 Softball	34,500.00	\$ 30,843.42	\$ 35,000.00	-\$ 500.00
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Total Athletics Expenses \$	787,050.00	\$ 868,715.25	\$ 851,550.00	\$ (64,500.00)
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SDHSAA
Fine Arts Expense Budget
Blank 2023-2024

	2022-2023 Budgeted	2022-2023 Actual	2023-2024 Budgeted	2023-2024 (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	35,000.00	39,039.00	40,000.00	(5,000.00)
6403.00 Convention Room Rental	11,000.00	12,036.50	11,000.00	-
6404.00 Convention Guest Speaker	10,000.00	11,375.00	11,000.00	(1,000.00)
6405.00 Convention Shirts	-	-		-
6406.00 Convention DJ (HS)	6,000.00	7,675.00	8,000.00	(2,000.00)
6407.00 Convention DJ (MS)	1,200.00	1,290.00	1,300.00	(100.00)
6409.00 NFHS Transportation (Airfare)	4,000.00	4,176.28	4,000.00	-
6410.00 NFHS Adult Rooms (3 nights)	400.00	286.28	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 NASSCED Transportation (airfare)	700.00	876.79	800.00	(100.00)
6415.00 NASSCED Lodging	600.00	805.88	800.00	(200.00)
6416.00 NASSCED Meals	200.00	83.83	200.00	-
6417.00 NDSCC Transportation (airfare)	-	-	REMOVE	
6418.00 NDSCC Lodging	-	-	REMOVE	
6419.00 NDSCC Meals	-	-	REMOVE	
6420.00 SDSCA Board Travel	1,500.00	-	1,500.00	-
6421.00 Awards	700.00	1,150.92	1,000.00	(300.00)
6422.00 NASSCED Registration Fee	300.00	295.00	300.00	-
6423.00 Middle School Convention Expenses	-	-	1,000.00	(1,000.00) ADD
Total 6400.00 Student Council \$	74,600.00 \$	80,590.48 \$	84,300.00 -\$	9,700.00
6450.00 Oral Interp				
6451.00 Judges - Oral Interp	11,000.00	14,261.26	12,000.00	(1,000.00)
6452.00 Management Fee - Oral Interp	575.00	575.00	575.00	-
6457.00 Awards - Oral Interp	3,000.00	2,878.75	3,000.00	-
6459.00 Programs - Oral Interp	1,500.00	-	-	1,500.00
Total 6450.00 Oral Interp \$	16,075.00 \$	17,715.01 \$	15,575.00 \$	500.00
6470.00 One Act Play				
6471.00 Judges - One Act Play	9,000.00	11,179.68	11,000.00	(2,000.00)
6472.00 Management Fee - One Act Play	2,175.00	2,574.00	2,175.00	-
6477.00 Awards - One Act Play	3,200.00	3,393.00	3,400.00	(200.00)
6479.00 Programs - One Act Play	2,000.00	-	-	2,000.00
Total 6470.00 One Act Play \$	16,375.00 \$	17,146.68 \$	16,575.00 -\$	200.00
6500.00 Debate				
6501.00 Judges - Debate	10,000.00	14,086.30	10,000.00	-
6502.00 Management Fee - Debate	575.00	575.00	575.00	-
6507.00 Debate Awards - Debate	2,100.00	1,796.60	2,100.00	-
6508.00 NFHS Speech Award - Debate	80.00	-	80.00	-
6510.00 Computer (Joy of Tournaments) - Debate	200.00	114.40	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 \$	13,205.00 \$	16,824.30 \$	13,205.00 \$	0.00

6540.00 All-State Jazz Band/Show Choir

6541.00 Guest Conductors - ASJB/SC	11,000.00	14,563.16	14,000.00	(3,000.00)
6542.00 Rent/Custodial - ASJB/SC	-	1,569.01	-	-
6543.00 Chairman/Site Expense - ASJB/SC	800.00	800.00	800.00	-
6544.00 Audition Expenses - ASJB/SC	2,000.00	2,000.00	2,000.00	-
6546.00 Music - ASJB/SC	800.00	988.41	800.00	-
6547.00 Awards - ASJB/SC	250.00	669.93	300.00	(50.00)
6549.00 Faculty Performance Session - ASJB	350.00	200.00	350.00	-
6550.00 Programs - ASJB/SC	1,100.00	-	-	1,100.00
Total 6540.00 All-State Jazz Band \$	16,300.00	\$ 20,790.51	\$ 18,250.00	-\$ 1,950.00

6610.00 All-State Chorus & Orchestra

6611.00 Guest Conductors - All-State Chorus & Orchestra	7,000.00	7,735.73	8,000.00	(1,000.00)
6612.00 Arena Rent/Custodial - All-State Chorus & Orchestra	25,000.00	26,334.00	16,000.00	9,000.00
6613.00 Chairman/Site Expense - All-State Chorus & Orchestra	1,875.00	1,400.00	1,875.00	-
6614.00 Audition Expense - All-State Chorus & Orchestra	10,000.00	8,801.37	10,000.00	-
6615.00 Piano - All-State Chorus & Orchestra	3,000.00	3,660.00	2,000.00	1,000.00
6616.00 Music - All-State Chorus & Orchestra	3,500.00	7,424.97	3,500.00	-
6617.00 Awards - All-State Chorus & Orchestra	1,800.00	1,583.00	1,800.00	-
6618.00 Tickets/Passes/Box Office - All-State Chorus & Orchestra	4,000.00	2,419.81	4,000.00	-
6620.00 Programs - All-State Chorus & Orchestra	5,000.00	500.00	-	5,000.00
6621.00 Sound System - All-State Chorus & Orchestra	6,000.00	5,905.00	6,000.00	-
Total 6610.00 All-State Chorus & Orchestra \$	67,175.00	\$ 65,763.88	\$ 53,175.00	\$ 14,000.00

6630.00 All-State Band

6631.00 Guest Conductor - All-State Band	5,000.00	6,306.26	7,000.00	(2,000.00)
6632.00 Arena Rent/Custodial - All-State Band	1,000.00	-	1,000.00	-
6633.00 Chairman - All-State Band	400.00	1,450.00	400.00	-
6634.00 Audition Expense - All-State Band	25,000.00	22,098.64	25,000.00	-
6636.00 Music - All-State Band	1,500.00	709.94	1,500.00	-
6637.00 Awards - All-State Band	300.00	965.20	500.00	(200.00)
6640.00 Printing - All-State Band	1,000.00	-	-	1,000.00
Total 6630.00 All-State Band \$	34,200.00	\$ 31,530.04	\$ 35,400.00	-\$ 1,200.00

6650.00 Music Miscellaneous

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

6670.00 Journalism

6673.00 Journalism Convention	3,000.00	1,876.27	3,000.00	-
6674.00 Journalism Adjudicator	1,500.00	1,344.53	1,500.00	-
6675.00 Journalism Postage	200.00	-	200.00	-
6677.00 Journalism Awards	600.00	1,222.00	800.00	(200.00)
Total 6670.00 Journalism \$	5,300.00	\$ 4,442.80	\$ 5,500.00	-\$ 200.00

6680.00 Visual Arts

6681.00 Judges - Visual Arts	7,000.00	8,834.75	8,000.00	(1,000.00)
6683.00 Rent/Repair - Visual Arts	6,000.00	6,506.50	10,000.00	(4,000.00)
6685.00 Gallery Reception - Visual Arts	1,200.00	29.79	1,200.00	-
6687.00 Awards - Visual Arts	1,600.00	1,338.01	1,400.00	200.00
6688.00 Awards - State Advisory Help	0.00	0.00	1,500.00	(1,500.00)
Total 6680.00 Visual Arts \$	15,800.00	\$ 16,709.05	\$ 22,100.00	-\$ 6,300.00

Total Fine Arts Expenses \$ 259,030.00 \$ 271,512.75 \$ 264,080.00 \$ (5,050.00)

FY24 Revenue	\$	3,045,848.53
FY24 Expenses	\$	3,045,848.53
Surplus/Defecit	\$	0.00

FY23 Revenue	\$	3,031,021.66
FY23 Expenses	\$	2,964,460.57
Surplus/Defecit	\$	66,561.09



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

November 1, 2023

10:30 AM CT

Pierre, South Dakota

The Board of Directors held a regular meeting on July 25, 2023, at the SDHSAA Office Building in Pierre, South Dakota with members present as follows:

Kelly Messmer	Tom Culver	Randy Hartmann
Marty Weismantel	Eric Denning	Adam Shaw
Dr. Jeff Daniels	Dani Walking Eagle	Ryan Rollinger

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

The meeting was called to order by President Kelly Messmer at 10:30 A.M., followed by the pledge of allegiance.

Item #1-Approval of Agenda

Motion by Eric Denning, second by Marty Weismantel, to approve the agenda as amended, adding items 5K- Madison/Oldham-Ramona-Rutland Wrestling, 5L- Baltic Wrestling (2024-25), and 5M- Chamberlain Softball (2023-24).

Motion carried 9-0.

Item #2- Public Forum

President Messmer reviewed the SDHSAA Public Forum protocol forum.

- Chad Eisenbraun and Jamie Hermann of Kadoka Area spoke to the Board regarding 9-man football classification and the desire of 9-man coaches, AD's, and Superintendents to keep three classes of 9-man football

Item #3- Approval of the minutes from the Strategic Planning Meeting held July 24, 2023 and Regular Meeting held July 25, 2023, 2023.

Motion by Tom Culver, second by Marty Weismantel, 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 June 2023 and the cash flow report.

Motion by Jeff Daniels, second by Ryan Rollinger, to approve the Income Statements, Balance Sheets, and Cash Flow Report.

Motion Carried 9-0.

Item #5- Consent Agenda

The consent agenda contained the following items:

- A. Vouchers for July of 2023 in the amount of \$90,582.55, August of 2023 in the amount of \$332,363.17, and September of 2023 in the amount of \$101,495.84.
- B. Omitted prior to consideration**
- C. Parkston/Ethan Softball (23-24)
- D. Baltic Softball (23-24)
- E. Chester Area Softball (23-24)
- F. Mt. Vernon/Plankinton Softball (23-24)
- G. Florence/Henry Softball (23-24)
- H. Spearfish Softball (23-24)
- I. RC Central and Stevens early basketball tryouts per OCR ruling.
- J. Wagner/ACDC wrestling practice cooperative.
- K. Madison/Oldham-Ramona-Rutland Wrestling Cooperative (23-24)
- L. Baltic Wrestling (24-25)
- M. Chamberlain Softball (23-24)

Motion by Adam Shaw, second by Dani Walking Eagle, to approve the consent agenda as presented, omitting 9B per staff request.

Motion carried 9-0.

Item #6- Reports

The board heard reports on the following:

- State Event reports from Staff
- Softball and Tennis Advisories from Jo Auch
- Cross Country/Track and Field and Soccer Advisories- Randy Soma
- Native American Advisory- Dan Swartos
- Classification and Calendar Subcommittees- Dan Swartos
- Enrollment/Classification Timeframe- Dan Swartos
- E-Sports update- Dan Swartos
- TPG Update- Dan Swartos, Ryan Husby, Brent Tehven
- GOAC report- Dan Swartos
- NFHS Section IV/V, SMAC, and Board of Directors Report- Dan Swartos
- Board Goals Update- Dan Swartos
- SDIAAA Report- Jordan Bauer

President Messmer declared the Board in recess for lunch at 12:15 and out of lunch at 12:45. Dani Walking Eagle was excused from the meeting at 12:45 PM.

Item #7- Receive FY22 Financial Audit

Motion by Marty Weismantel, second by Dr. Jeff Danielsen, to acknowledge receipt of FY22 Financial Audit from South Dakota DLA.

Motion carried 8-0.

Item #8- Consider updated 2024 State Track and Field Meet Schedule

Motion by Eric Denning, Second by Adam Shaw, to approve the updated schedule as presented.

Motion carried 8-0.

Item #9- Consider Sites for 2023-24 State Dual Wrestling

Motion by Tom Culver, second by Marty Weismantel, to approve Watertown Civic Arena as site for Class B State Dual Wrestling and Dacotah Bank Center (formerly Swiftel Center) in Brookings for Class A State Dual Wrestling.

Motion carried 8-0.

Item #10- Consider Changing location of 2024 Class B State Golf

Motion by Ryan Rollinger, second by Eric Denning, to hold 2024 Class B State Golf in Brookings at the Brookings Country Club and Edgebrook Golf Course.

Motion carried 8-0.

Item #11- Consider Economic Impact Study From IMPLAN

Motion by Eric Denning, second by Marty Weismantel, to approve the contract with IMPAN to conduct an economic impact study of SDHSAA state events.

Motion carried 8-0.

Item #12- Consider Quote for New Conference Table

Motion by Eric Denning, second by Dr. Jeff Danielsen, to approve the quote for a new conference room table from SVI/Pheasantland Industries.

Motion carried 8-0.

Item #13- Receive Letter from Langford High School Regarding 6-Man Football

This item was pulled from the agenda at the request of Langford High School.

Item #14- Discussion/Explanation of State Tournament Officials Selection Methods

No action. Robust discussion on how state tournament officials are selected in sports and activities.

Board Member Randy Hartmann was excused from the meeting at 1:40 PM.

Item #15- Consideration of addition of Larry Luitjens Coach of Influence Award

Lance Luitjens spoke to the board, requesting the establishment of the Larry Luitjens Coach of Influence Award to be given to a coach at state basketball annually.

Motion by Tom Culver, second by Marety Weismantel, to approve the request to establish the Larry Luitjens Coach of Influence Award.

*Motion carried 9-0. **NOTE- THIS ITEM WAS MOVED UP EARLIER IN THE MEETING (APPROXIMATELY 11:00AM) WHEN ALL BOARD MEMBERS WERE PRESENT.***

Item #16- Board Sharing

Eric Denning enjoyed the great discussion today, encouraged the Board to continue to be progressive and open-minded.

Adam Shaw thanked the Board for the warm welcome.

Dr. Jeff Danielsen thanked the Board and Staff for their work and the site hosts for fall championships.

Ryan Rollinger thanked everyone for the warm welcome and looks forward to contributing.

Marty Weismantel noted how quickly the Fall Championship Season was passing and noted his appreciation for the All-State Chorus and Orchestra concert.

Tom Culver welcomed the new Board members and thanked all involved. He is glad that the Board can have productive discussion and be agreeable with each other even when we disagree.

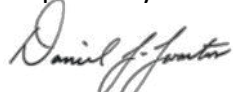
Kelly Messmer thanked everyone for their time, shared his appreciation for the All-State Chorus and Orchestra Concert, thanked the fall championship site hosts, and thanked the staff for their work

Item #17- Adjourn

Motion by Dr. Jeff Danielsen, second by Tom Culver to Adjourn. Motion carried 7-0.

President Messmer Declared the meeting adjourned at 2:48 PM

Respectfully submitted,



Dr. Daniel Swartos

SDHSAA Executive Director



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

November 17, 2024

9:00 AM CT

Pierre, South Dakota

The Board of Directors held a regular meeting on July 25, 2023, at the SDHSAA Office Building in Pierre, South Dakota with members present as follows:

Kelly Messmer	Marty Weismantel	Randy Hartmann
Ryan Rollinger	Eric Denning	Adam Shaw
Dani Walking Eagle(via Zoom)		Dr. Jeff Danielsen (joined at 9:03 AM)

Board member Tom Culver was absent-excused.

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

The meeting was called to order by President Kelly Messmer at 9:01 A.M., followed by the pledge of allegiance.

Item #1-Approval of Agenda

Motion by Adam Shaw, second by Eric Denningf, to approve the agenda as amended, adding items 5G-Iroquois/Lake Preston/Arlington Competitive Cheer and 11.5- Resignation of Tom Culver from the Board.
Motion carried 7-0

Item #2- Public Forum

President Messmer reviewed the SDHSAA Public Forum protocol forum.

- Jordan Bauer of Rapid City Central High School spoke regarding the petition up and petition down recommendations in Item 9.

Item #3- Approval of the minutes from the Regular Meeting held November 1, 2023.

Motion by Marty Weismantel, second by Ryan Rollinger, to approve the minutes as presented.
Motion carried 8-0.

Item #4- Approval of Finance Reports

SDHSAA Executive Director Dr. Dan Swartos, Finance Director Ryan Mikkelsen, and Brad Rienke of Rienke-Grey reported on the income statements and balance sheets for October, November and December of 2023, the cash flow report, and investments.

Motion by Ryan Rollinger, second by Adam Shaw, to approve the Income Statements, Balance Sheets, and Cash Flow Report.

Motion Carried 8-0.

Item #5- Consent Agenda

The consent agenda contained the following items:

- A. Vouchers for October of 2023 in the amount of \$68,438.67, November of 2023 in the amount of \$153,199.91, and December of 2023 in the amount of \$273,199.91.
- B. Requests to petition up for 24-25
- C. Dissolution- Dakota Hills (Wilmot, Waubay, Summit) in football, effective 24-25
- D. Waubay/Summit Cooperative for football, effective 24-25
- E. Elkton-Lake Benton Softball (23-24)
- F. Lake Preston/Iroquois/DeSmet Softball (23-24)
- G. Dissolve Lake Preston/Iroquois/Arlington Competitive Cheer (24-25) and add Lake Preston/Iroquois Competitive Cheer (24-25).

Motion by Marty Weismantel, second by Ryan Rollinger, to approve the consent agenda as presented.
Motion carried 8-0.

Item #6- Reports

The board heard reports on the following:

- State Event reports from Staff
- Competitive Cheer, Competitive Dance, Sideline Cheer, Sports Officials, and Volleyball Advisory- Jo Auch
- Football and Golf Advisories- Randy Soma
- Classification and Calendar Subcommittees- Dan Swartos
- E-Sports update- Kaleb Dschaak, Fenworks
- TPG Update- Ryan Husby, TPG
- NFHS Winter Meeting and Board of Directors Meetings- Dan Swartos
- Board Goals Update- Dan Swartos
- SDIAAA Report- Jordan Bauer

President Messmer declared the Board in recess at 10:25 AM and out of Recess at 10:37 AM.

Item #7- Consider Classification Appeals that have been submitted.

Motion by Marty Weismantel, second by Adam Shaw, to approve enrollment appeal of Sisseton High School, reducing 9-11 count and male count by 10 students.

Motion carried 8-0.

Motion by Eric Denning, second by Dr. Jeff Danielsen, to approve enrollment appeal of Flandreau High School, reducing 9-11 count by 4 and male count by 2.

Motion carried 8-0.

Motion by Adam Shaw, second by Ryan Rollinger, to approve enrollment appeal of Hamlin High School, placing them in Class 9AA for football and Class B for Golf and Wrestling.

Motion carried 6-2, with Weismantel and Messmer dissenting.

Motion by Ryan Rollinger, second by Randy Hartmann, to approve the enrollment appeal of Lake Preston High School, reducing 9-11 count by 2 and male count by 1.

Motion carried 7-1, with Messmer Dissenting.

The appeal request of Ipswich High School died for lack of motion.

Item #8- Consider enrollment counts for the 24-25 and 25-26 school years

Motion by Marty Weismantel, Second by Ryan Rollinger, to approve enrollments with adjustments approved in Item #7.

Motion carried 8-0.

Enrollment Counts Can be Found in Appendix A of the minutes.

President Messmer declared the Board in recess for lunch at 12:02 and out of recess at 12:32.

Item #9- Consider Recommendations from the SDHSAA Classifications Subcommittee

Motion by Adam Shaw, second by Eric Denning to approve the recommendation on opting up in classification. "Schools may petition up in a single sport or fine arts activity and/or single gender within a sport."

Motion carried 8-0.

The recommendation on opting down in classification died for lack of motion.

Item #10- Report on Officials Floor Pay, Consideration of Changes

Jo Auch presented on officials floor pay. No changes were recommended. SDHSAA will re-send to schools to remind them of the floor pay amounts.

Item #11- Consider 1st Reading of Board Submitted Constitutional Changes (if applicable)

No proposals were submitted.

Item 11.5- Resignation of Tom Culver from SDHSAA Board of Directors

Motion by Marty Weismantel, second by Eric Denning, to approve the resignation of Tom Culver from the SDHSAA Board of Directors with thanks to Tom for his service to the Board.

Motion carried 8-0.

Item #12- Receive notice of Retirement from Jo Auch, SDHSAA Assistant Executive Director

Motion by Eric Denning, second by Dr. Jeff Danielsen, to approve the notice of retirement of Jo Auch, with thanks for her years of service to the SDHSAA.

Motion carried 8-0.

Item #13- Legislative Update

Dan Swartos updated the Board on the 2024 Legislative Session

Item #14- Board Sharing

Eric Denning thanked everyone for their work this winter on rescheduling contest, wished Jo the best, and thanked her for her service to the Association.

Marty Weismantel thanked the staff for their work, noted his appreciation of the Oral Interp State Festival and all fall championships, offered a tip of the cap to all SD athletes. He thanked Jo for her service and wished her the best.

Dr. Jeff Danielsen thanked Jo for her work at the Association, thanked the staff for their work, and thanked officials for their service to the kids.

Adam Shaw thanked Jo for her work, noted a great article by Jeremy Waltner on the Oral Interp Festival, and thanked the staff.

Ryan Rollinger thanked Jo for her work, thanked the Board for their help, noted his appreciation for the opportunity to be on the Board.

Randy Hartmann thanked Jo, noted his appreciation for what sports and activities offer kids, and thanked Brooks, Randy, and Jo for their work on fall events.

Dani Walking Eagle thanked everyone for their work on keeping the focus on kids participation, noted her thanks for the fall championships, thanked Tom for his service to the Board, thanked Jo for her service to the Association, and thanked Jo for her work on promoting opportunities for girls and women in sports.

Kelly Messmer thanked the staff for their work, noted his appreciation for the classics that go on around the state and his appreciation of attending the Lakota Nation Invitational, thanked Jo for her service to the Association, and thanked the staff for their work.

Item #15- Executive Session

Motion by Marty Weismantel, second by Randy Hartmann, to go into executive session per SDCL 1-25-2.1. President Messmer declared the Board in executive session at 1:12 PM and out of executive session at 2:45 PM.

Item #16- Adjourn

Motion by Adam Shaw, second by Marty Weismantel to Adjourn. Motion carried 8-0.

President Messmer Declared the meeting adjourned at 2:45 PM

Respectfully submitted,

Dr. Daniel Swartos
SDHSAA Executive Director



**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
SPECIAL MEETING OF THE BOARD OF DIRECTORS
SDHSAA OFFICE BUILDING/ZOOM**

February 1, 2024

10:00 AM CT

Pierre, South Dakota

The Board of Directors held a special meeting on February 1, 2024, at the SDHSAA Office Building in Pierre, South Dakota with members present via ZOOM as follows:

Kelly Messmer	Marty Weismantel	Dr. Jeff Daniels
Ryan Rollinger	Eric Denning	Adam Shaw
Dani Walking Eagle		

Board member Randy Hartman was absent-excused.

Staff members present included Dr. Dan Swartos, Jo Auch, and Randy Soma

The meeting was called to order by President Kelly Messmer at 10:02 A.M.

Item #1-Approval of Agenda

Motion by Marty Weismantel, second by Eric Denning, to approve the agenda as presented.

Motion carried 7-0

Item #2- Public Forum

President Messmer reviewed the SDHSAA Public Forum protocol forum. There was no public forum input.

Item #3- Consider request from McCook Central/Montrose to sponsor softball, beginning with the 2023-24 school year.

Motion by Eric Denning, second by Dani Walking Eagle, to approve request and place McCook Central/Montrose in class B for softball for the 2023-24 season.

Motion carried 7-0.

Item #4- Consider request for Cooperative Sponsorship of Activities between Scotland and Menno in the sports of Boys and Girls Basketball, Boys and Girls Track, and Boys Wrestling, beginning with the 2024-25 school year.

Motion by Marty Weismantel, second by Eric Denning, to approve the cooperative request, with alignments determined at the Feb 28 meeting with everyone else.

Motion Carried 7-0.

Item #5- Review and consider the Racial Harassment, Violence, and Taunting Policy within the SDHSAA Athletic Handbook

Significant discussion occurred regarding the SDHSAA Racial Harassment, Violence, and Taunting policy in light of incidents at member schools throughout the current season and past several years.

A motion was made by Dani Walking Eagle, second by Marty Weismantel, to approve the amended policy with immediate implementation.

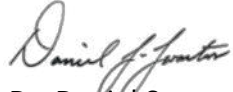
A substitute motion was made by Dr. Jeff Danielsen, second by Eric Denning, to approve the amended policy as a first reading, with another special meeting to be held as soon as possible for a second reading. *Motion carried 6-1, with Walking Eagle Dissenting.*

Item #6- Adjourn

Motion by Dr. Jeff Danielsen, second by Eric Denning, to Adjourn. Motion carried 7-0.

President Messmer Declared the meeting adjourned at 10:46 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
SPECIAL MEETING OF THE BOARD OF DIRECTORS
SDHSAA OFFICE BUILDING/ZOOM**

February 6, 2024

10:30 AM CT

Pierre, South Dakota

The Board of Directors held a special meeting on February 1, 2024, at the SDHSAA Office Building in Pierre, South Dakota with members present via ZOOM as follows:

Kelly Messmer	Marty Weismantel	Dr. Jeff Daniels
Ryan Rollinger	Eric Denning	Adam Shaw
Dani Walking Eagle	Randy Hartmann	

Staff members present included Dr. Dan Swartos, Jo Auch, and Randy Soma

The meeting was called to order by President Kelly Messmer at 10:30 A.M.

Item #1-Approval of Agenda

Motion by Adam Shaw, second by Marty Weismantel, to approve the agenda as presented.

Motion carried 8-0

Item #2- Public Forum

President Messmer reviewed the SDHSAA Public Forum protocol forum. There was no public forum input.

Item #3- Consider request from Sioux Falls Christian High School to petition up to Class AA in Boys Soccer, effective the 24-25 school year.

Following questions by the Board, there was a motion by Ryan Rollinger, second by Adam Shaw, to table Item #3.

Motion carried 8-0.

Item #4- Consider 2nd reading of changes to the Racial Harassment, Violence, and Taunting Policy within the SDHSAA Athletic Handbook

Dan Swartos presented an amended version of the initial policy based on feedback from the February 1st meeting. The board had significant conversation about the amended policy.

A motion was made by Ryan Rollinger, second by Dani Walking Eagle, to amend section IIB of the policy to read "Racial Violence, as determined by the school district, is a physical act of aggression or assault upon another because of, or in a manner reasonably related to, race. Confirmed acts of racial violence shall be referred to law enforcement."

Motion carried 8-0

A motion was made by Adam Shaw, second by Randy Hartmann, to approve the updated policy as amended.

Motion carried 8-0.


Approved policy is attached to the minutes as Appendix A.

Item #6- Adjourn

Motion by Marty Weismantel, second by Ryan Rollinger, to Adjourn. *Motion carried 8-0.*

President Messmer Declared the meeting adjourned at 11:10 AM.

Respectfully submitted,

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

Dr. Daniel Swartos

SDHSAA Executive Director

RACIAL HARASSMENT, ~~AND VIOLENCE AND TAUNTING~~ IN SDHSAA SPONSORED ATHLETIC AND FINE ARTS ACTIVITIES- **PARTICIPANTS AND SPECTATORS**

I. General Statement of Policy

The South Dakota High School Activities Association believes that all individuals should be treated with respect and dignity. Students should be able to participate in SDHSAA sponsored activities in an environment that is free from racial slurs, racial harassment and racial discrimination. ~~Furthermore, the SDHSAA disapproves of any form of taunting which is intended or designed to embarrass, ridicule or demean others under any circumstances including on the basis of race, religion, gender or national origin.~~ It shall be a violation of this policy for a participant in **or spectator of** SDHSAA activities to engage in racial harassment, **or** racial violence ~~or taunting~~.

II. Definitions

A. **Racial Harassment:** Racial harassment consists of conduct relating to an individual's race when the conduct:

1. has the purpose or effect of creating an intimidating, hostile or offensive environment; or
2. has the purpose or effect of emotionally or unreasonably interfering with an individual's performance.
3. **is intended to bait, anger, embarrass, ridicule, or demean others in a manner that calls attention to or is intended to be demeaning to a specific race.**

B. **Racial Violence:** Racial Violence, **as determined by the school district**, is a physical act of aggression or assault upon another because of, or in a manner reasonably related to race.

Confirmed acts of racial violence shall be referred to law enforcement.

III. Violations regarding Racial Harassment

- A. **Spectator Violation-** Any spectator violating the Racial Harassment portion of this policy shall be immediately removed from the facility by contest administration and/or contest officials. The spectator shall be subject to the conditions specified within the SDHSAA Student/Coach Spectator Ejection policy of the SDHSAA Athletic Handbook.
- B. **Student-Athlete/Coach-** Any student-athlete or Coach violating the Racial Harassment portion of this policy shall be immediately ejected from the contest by the contest officials via the rules of that activity under flagrant misconduct. Student-Athletes and Coaches shall be subject to the conditions specified within the Student/Coach/Spectator Ejections policy of the SDHSAA Athletic Handbook.
- C. A report of any ejection made of a spectator, student-athlete, or coach as a result of Racial Harassment must be submitted to the SDHSAA office.
- D. Member schools with **coaches, players, students or spectators who have repeated (two or more)** violations of this policy will be requested to report to the SDHSAA Board of Directors with plans of how to eliminate incidences of these issues within their activity programs.
- E. Incidents that occur and are not handled according to policy should be referred to the SDHSAA for investigation.

SDHSAA Taunting Policy

The South Dakota High School Activities Association believes that all individuals should be treated with respect and dignity, and disapproves of any form of taunting which is intended or designed to embarrass, ridicule or demean others under any circumstances including on the basis of race, religion, gender or national origin. It shall be a violation of this policy for a participant in or spectator of SDHSAA activities to engage in taunting.

Taunting Definition and Violations

Taunting includes any actions or comments by coaches, players, or spectators which are intended to bait, anger, embarrass, ridicule, or demean others. This includes, but is not limited to profanity, negative chants, trash talk, name calling, or personal attacks. These actions are unacceptable and shall be immediately addressed by school/tournament administration and/or contest officials with consequences up to and including removal from the facility (spectators) or unsportsmanlike conduct/flagrant misconduct (players/coaches). Taunting that is racial in nature (in a manner that calls attention to or is intended to be demeaning to a specific race) would fall under the SDHSAA Racial Harassment policy.



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

February 28, 2024

10:30 AM CT

Pierre, South Dakota

The Board of Directors held a regular meeting on February 28, 2024, at the SDHSAA Office Building in Pierre, South Dakota with members present as follows:

Kelly Messmer	Marty Weismantel	Randy Hartmann
Ryan Rollinger	Eric Denning	Adam Shaw
Dani Walking Eagle	Dr. Jeff Danielsen	

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

The meeting was called to order by President Kelly Messmer at 10:30 A.M., followed by the pledge of allegiance.

Item #1-Approval of Agenda

Motion by Marty Weismantel second by Eric Denning, to approve the agenda as amended, adding item 5F- Rapid City Christian Boys Soccer.

Motion carried 8-0

Item #2- Public Forum

President Messmer reviewed the SDHSAA Public Forum protocol forum.

- Jason Kolousek of Wessington Springs, Bill Clements of Dakota Valley, Justin Clercx of Elk Point-Jefferson, Owen Reinalda of Beresford, Moe Ruesink of Sioux Valley, and Dr. Rod Weber of Woonsocket spoke regarding Item 8 (Alignments).

Item #3- Approval of the minutes from the Regular Meeting held January 17, 2024 and special meetings held February 1 nd February 6, 2024.

Motion by Adam Shaw, second by Ryan Rollinger, to approve the minutes as presented.

Motion carried 8-0.

Item #4- Approval of Finance Reports

SDHSAA Executive Director Dr. Dan Swartos, Finance Director Ryan Mikkelsen, and Brad Rienke of Rienke-Grey reported on the income statements and balance sheets for January of 2024, the cash flow report, and investments.

Motion by Dr. Jeff Danielsen, second by Marty Weismantel, to approve the Income Statements, Balance Sheets, and Cash Flow Report.

Motion Carried 8-0.

Item #5- Consent Agenda

The consent agenda contained the following items:

- A. Vouchers for January of 2024 in the amount of \$122,858.20.
- B. Requests to dissolve the McLaughlin/Timber Lake wrestling cooperative.
- C. Request from Timber Lake to add wrestling in 24-25.
- D. Request to dissolve the Douglas/New Underwood/Rapid City Christian soccer cooperative.
- E. Request to form the Douglas/New Underwood soccer cooperative
- F. Request from Rapid City Christian to sponsor boys soccer in 24-25.

Motion by Dr. Jeff Danielsen, second by Randy Hartmann, to approve the consent agenda as presented.
Motion carried 8-0.

Item #6- Reports

The board heard reports on the following:

- State Event reports from Staff
- Basketball and Gymnastics Advisories from Jo Auch
- In/Out of Season and Wrestling Advisories from Randy Soma
- Site selection committee update from Dan Swartos
- NFHS Update- Dan Swartos
- Board Goals Update- Dan Swartos
- SDHSAA Foundation- Kelly Messmer appointed Marty Weismantel, Adam Shaw, and Randy Hartmann to serve on the joint Foundation Board for distributions.
- SDIAAA Report- Jordan Bauer

President Messmer declared the Board in recess for lunch at 12:40 pm and out of recess at 1:05pm.

Item #7- Request to Peition up to Class AA in boys soccer from Sioux Falls Christian.

Motion by Randy Hartmann, second by Marty Weismantel, to approve the request of Sioux Falls Christian to petition up to Class AA in Boys Soccer, beginning in 2024-25.

Motion carried 8-0.

Item #8- First Reading- Sports Classifications and Alignmnets for 2024-25 and 2025-26

Motion by Marty Weismantel, Second by Dani Walking Eagle, to approve a first reading of the basketball and volleyball alignments as presented.

Motion carried 8-0.

Motion by Ryan Rollinger, second by Eric Denning, to approve a first reading of the Wrestling, Cross Country, and Golf alignments as presented, changing Kingsbury County from wrestling region 3B to 1B.

Motion carried 8-0.

Motion by Marty Weismantel, second by Adam Shaw, to approve a first reading of the Cheer and Dance, Football, Gymnastics, Soccer, Softball, Tennis, and Track and Field alignments as presented.

Motion carried 8-0.

Proposed alignments can be found on the SDHSAA website.

Item #9- First reading of Fine Arts Classifications and Alignments for 2024-25 and 2025-26.

Motion by Dr. Jeff Danielsen, second by Eric Denning, to a first reading of the Fine Arts alignments as presented.

Motion carried 8-0.

Proposed alignments can be found on the SDHSAA website.

Item #10- First reading of Staff Submitted Constitutional Amendments.

Motion by Eric Denning, second by Ryan Rollinger, to acknowledge a first reading on a staff submitted amendment to the SDHSAA constitution related to Name, Image, and Likeness.

Motion carried 8-0.

Note- this is not approval of the policy, the policy needs two readings before going to a vote via ballot of all member schools. This was the first reading.

Item #11- Legislative Update for 2024

Dr. Swartos provided an update from the 2024 Legislative Session.

Item #12- Executive Session per SDCL 1-25-2.1 and 1-25-2.2

Motion by Dr. Jeff Danielsen, second by Marty Weismantel, to go into executive session per SDCL 1-25-2.1 and 2.2.

Motion carried 8-0.

President Messmer declared the Board in executive session at 2:10 PM and out of executive session at 3:10 PM.

Item #13- Appoint Board Member

Motion by Eric Denning, second by Marty Weismantel, to appoint Trent Osborne to fill the East River At Large Superintendent position through June 30, 2025.

Motion carried 8-0.

Item #14- Appeal Hearing

Motion by Ryan Rollinger , second by Adam Shaw, to uphold the decision of the executive director in Appeal #2024-01.

Motion carried 8-0.

Item #15- Board Sharing

The board all shared their thanks for the work of staff, site hosts, officials, and school personnel in making the winter sports and activities season a success.

Item #16- Adjourn

Motion by Eric Denning, second by Randy Hartmann to Adjourn.

Motion carried 8-0.

President Messmer Declared the meeting adjourned at 3:11pm.

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 Pierre, South Dakota

April 17-18, 2024

Following the Annual Meeting

Pierre, South Dakota

The SDHSAA Board of Directors held a regular meeting on April 17-18, 2024. The meeting was held on April 17th, 2024 at the SDHSAA office with Board and Membership participation allowed via Zoom and completed in person and via Zoom on April 18th, 2024. The following members were present:

Kelly Messmer	Marty Weismantel	Dr. Jeff Danielsen	Eric Denning
Ryan Rollinger	Adam Shaw	Trent Osborne	Dani Walking Eagle
Randy Hartmann			

Board member Dani Walking Eagle was excused for the entirety of the meeting on April 18th.

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

The meeting was called to order by President Kelly Messmer at 12:03 P.M.

Item #1-Approval of the Agenda

It was moved by Randy Hartmann, second by Marty Weismantel, to approve the agenda as amended, with the addition of items 14E and 14F regarding the dissolution of the Marion/Freeman/Freeman Academy/Menno wrestling cooperative and reforming of the Marion/Freeman/Freeman Academy wrestling cooperative.

Motion carried 9-0.

Item #2- Open Forum

President Messmer explained the Open Forum procedure and asked for speakers.

Dan Wyatt of Madison, SD spoke to the Board regarding concerns from the American Legion and the sanctioning of baseball.

Following that discussion, President Messmer directed the Board to move to Item #8.

Item #8- Acknowledge receipt of letters from member schools requesting the SDHSAA to start the process of sanctioning baseball.

Motion by Ryan Rollinger, second by Trent Osborne, to acknowledge receipt of letters by Mt. Vernon High School and McCook Central High School regarding the sanctioning of baseball and direct the SDHSAA staff to begin a study, per SDHSAA policy.

Motion carried 8-0, with Denning abstaining.

Item #2- Open Forum (continued)

The following individuals spoke to the Board regarding proposed alignments.

- Beresford AD Owen Reinalda
- EPJ AD Justin Clercx
- Dakota Valley AD Bill Clements
- Sioux Valley AD Moe Ruesink
- Lemmon AD Josh Anderson
- Wessington Springs AD Jason Kolousek

President Messmer directed that the Board move to items 5 and 6- alignments.

Item #5- Conduct a second reading to adopt alignments in all athletic activities effective the 2024-25 and 2025-26 school years. All finalized alignments can be found on the SDHSAA website under athletics, classification information, 2024-25 and 2025-26 proposed athletic alignments.

It was moved by Adam Shaw, second by Marty Weismantel, to approve the basketball and volleyball alignments as presented. *Motion carried 9-0.*

It was moved by Marty Weismantel, second by Randy Hartmann, to approve the Competitive Cheer and Dance, Gymnastics, and Soccer alignments as presented. *Motion carried 9-0.*

It was moved by Dani Walking Eagle, second by Eric Denning to approve the Cross-Country alignments with the following changes:

- Move Lemmon to Region from 4B to 5B
- Move Jones County to 5B to 4B
- Move Sanborn Central/Woonsocket from 2B to 3B
- Move Canistota from 3B to 2B

Motion carried 9-0

It was moved by Eric Denning, second by Marty Weismantel, to approve the Wrestling alignments with the following changes:

- Move Sioux Valley from Region 2B to Region 1B

Motion carried 9-0

It was moved by Adam Shaw, second by Trent Osborne, to approve the Golf alignments as presented. *Motion carried 9-0.*

It was moved by Marty Weismantel, second by Randy Hartman, to approve the Softball and Tennis alignments as presented. *Motion Carried 9-0.*

Item #6- Conduct a second reading to adopt alignments in all Fine Arts Activities effective the 2024-25 and 2025-26 school years. Alignments can be found on the SDHSAA website under Fine Arts, Classification Information, 2024-25 and 2025-26 proposed fine arts alignments.

It was moved by Eric Denning, second by Dr. Jeff Danielsen, to approve the fine arts alignments as presented, with changes to Sioux Falls Jefferson and Sioux Falls Lincoln from the first reading in Art Wars, moving them from the Vermillion region to the Brookings region. *Motion carried 9-0.*

President Messmer declared the board in recess at 1:15 and out at 2:15.

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- None of the proposed basketball changes reached a 60% threshold on the AD vote, there was no action to approve any proposed changes.

Sideline Cheer

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

- Sideline Cheer Proposal #1- Allow football cheerleaders the same number of passes at the dome as the state basketball tournament- 8 cheerleaders plus a mascot at post-season events for football.

Motion carried 9-0.

Competitive Cheer

Motion by Dr. Jeff Danielsen, second by Adam Shaw, to approve the following Competitive Cheer proposal as a first reading:

- Competitive Cheer Proposal #1- Changes to the safety score sheet

Motion carried 9-0.

Competitive Dance- There were no Competitive Dance Proposals this year.

Football- None of the proposed football changes reached a 60% threshold on the AD vote, there was no action to approve any proposed changes.

Golf

It was moved by Adam Shaw, second by Randy Hartmann, to approve the following Golf proposals as a first reading:

- Golf Proposal #1- Add a 2nd coaching badge at state in A/B golf.
- Golf Proposal #2- Alternate golfer at the state tournament Class B.

Motion carried 9-0.

Motion by Marty Weismantel, second by Trent Osborne, to approve the following Golf Proposal as a first reading:

- Golf Proposal #3- Team Waves off the back- Class A

Motion carried 9-0.

There was no action on Golf Proposal #4- Coaches Carts at state tournament, as it did not meet the 60% threshold of AD votes.

Gymnastics

It was moved by Marty Weismantel, second by Randy Hartmann, to approve the following Gymnastics proposal as a first reading:

- Gymnastics Proposal #1- Class AA Qualifying meet on Saturday of Week 31.

Motion carried 9-0.

Soccer- There were no soccer proposals this year.

Softball

It was moved by Dr. Jeff Danielsen, second by Trent Osborne, to approve the following softball proposal:

- Softball Proposal #1- Language changes regarding doubleheaders, triangulars, and JV/sub-varsity contests.

Motion carried 9-0.

Tennis

It was moved by Adam Shaw, second by Eric Denning, to approve the following Tennis proposal as a first reading:

- Tennis Proposal #1- Indoor play policy- Consolation matches are 8 game pro-sets with 7 point tie-break when going indoors at state tennis

Motion carried 9-0.

Track and Field/Cross Country-

It was moved by Eric Denning, second by Ryan Rollinger, to approve the following Track and Field/Cross Country proposal as a first reading:

- T/F Proposal #1- Pole Vault/High Jump-Starting Height change at state track and field. Starting height is the 12th place qualifier height minus 3 inches (pole vault) and 1 inch (high jump).

Motion carried 9-0

Volleyball- None of the proposed volleyball changes reached a 60% threshold on the AD vote, there was no action to approve any proposed changes.

Wrestling

It was moved by Marty Weismantel, second by Dani Walking Eagle, to approve the following Wrestling proposals as a first reading:

- Wrestling Proposal #1- Utilize the NFHS weight class of 235 as the highest weight in girls wrestling, starting in 2024-25.
- Wrestling Proposal #2- Set girls regionals as the Thursday or Friday of NFHS Week 33, combining regions 1A/1B, 2A/2B, 3A/3B, and 4A/4B.

Motion carried 9-0.

In/Out of Season & AD Advisory Committee- No proposals this year.

Sports Officials Advisory Committee

It was moved by Ryan Rollinger, second by Randy Hartman, to approve the following proposals as a first reading:

- Sports Officials Proposal #1- Remove requirement for mechanics test in basketball and football.
- Sports Officials Proposal #2- Implement a new wrestling officials' shirt. Both existing and new would be allowed in 2024-25 and 2025-26 but all officials at a contest must match uniforms. New shirt mandated in 2025-26 post-season and beyond for regular and post season.

Motion carried 9-0.

Sports Medicine Advisory – No proposals this year.

Item #4- Conduct a first reading on proposed changes to the SDHSAA Fine Arts Handbook. Explanations and rationales for all proposals can be found in the April 12 Board of Directors Agenda on the SDHSAA website.

Music- It was moved by Randy Hartmann, second by Adam Shaw to approve music handbook proposals as a first reading:

- Music Proposal #1- Allow schools that are more than a 2-hour drive from the All-State Chorus and Orchestra venue, with all-state chorus members who also participate in football games (players, managers, sideline cheerleaders) the Thursday prior to ASC&O to arrive at the start of the afternoon rehearsal on Friday. If any such school is randomly selected for a spot check, that school will perform spot check at 1:45PM on Friday.

Motion carried 9-0.

Debate- It was moved by Randy Hartmann, second by Eric Denning, to approve the following proposals as a first reading:

- Debate Proposal #1- Language change to Article 1, Section 1.A, allowing a one or two judge panel in preliminary round if necessary.
- Debate Proposal #2- Amend Article 4, Section 5.D.6.b., allowing coaches to strike judges if lay judges are not in a plurality in semi or final rounds of Public Forum Debate.
- Debate Proposal #3- Move to a 0-30 point scale for state debate tournament rounds
- Debate Proposal #4- Amend Chapter 2, Article 1, Section 3.A.5, excluding judges with teams in the semi-final round from judging the semi-final round.

Motion carried 9-0.

Speech- It was moved by Adam Shaw, second by Trent Osborne, to approve the following Speech proposals as a first reading:

- Speech Proposal #1- Added hosting lighting requirements for State One-Act Play.
- Speech Proposal #2- Prohibit the performing of material created by generative AI sources.
- Speech Proposal #3- Allow districts to utilize tabroom.com
- Speech Proposal #4- Adopt "Love" as the 2024-25 storytelling theme for Oral Interp
- Speech Proposal #5- Raise chairperson stipend from \$2/entry to \$4/entry at district and region oral interp contests

Motion carried 9-0.

Journalism- No proposals

Visual Arts- It was moved by Marty Weismantel, second by Dr. Jeff Danielsen, to approve the following Visual Arts proposals as a first reading:

- Visual Arts Proposal #1- Change Chapter 2, Article 3, Section 2, making clear that Digital Art will be a category moving forward.
- Visual Arts Proposal #2- Prohibit the use of AI in any State Visual Arts entry

Motion carried 9-0.

Student Council- There were no student council proposals this year.

Item #7- Approve the hiring of Kristina Sage as SDHSAA Assistant Executive Director

It was moved by Dr. Jeff Danielsen, second by Adam Shaw, to approve the hiring of Kristina Sage as SDHSAA Assistant Executive Director, beginning July 1, 2024.

Motion carried 9-0.

Item #9- Receive Resignation Letter from Cindy Bresee as Administrative Assistant

It was moved by Marty Weismantel, second by Eric Denning, to approve the resignation letter of Cindy Bresee as Administrative Assistant effective May 10, 2024, with thanks to Cindy for her service to the Association.

Motion carried 9-0.

President Messmer directed the Board to move ahead to Item 17 (executive session), after which the Board will go into recess until 8:30 Thursday morning.

Item #17- Executive Session pursuant to SDCL 1-25-2.1 and 2.4

It was moved by Ryan Rollinger, second by Trent Osborne, to enter executive session pursuant to SDCL 1-25-2.1 and 2.4. *Motion Carried 9-0.*

President Messmer declared the Board in Executive Session at 2:44 PM.

President Messmer declared the Board out of Executive Session at 3:28 PM.

President Messmer declared the Board in recess for the remainder of the day at 3:29PM on April 17, 2024.

President Messmer declared the Board out of recess at 8:31 AM on April 18, 2024 with all members present except for Dani Walking Eagle, who was excused. The Board began the day with the Pledge of Allegiance.

Item #10- Approval of the Minutes from the February 28, 2024 meeting of the Board of Directors

It was moved by Marty Weismantel, second by Eric Denning, to approve the minutes as presented.

Motion carried 9-0.

Item #11- Approval of the Finance Reports

SDHSAA Finance Director Ryan Mikkelsen presented the following reports:

- Income statements and balance sheets for February and March of 2024
- Cash Flow Chart
- Financial reports for Region Wrestling, Girls Basketball, and Boys Basketball
- Income from state events held to date in 2023-24

It was moved by Adam Shaw, second by Ryan Rollinger, to approve the finance reports as presented.
Motion carried 8-0.

Item #12- Set Travel Allowance for the 2024 NFHS Summer Meeting.

It was moved by Marty Weismantel, second by Eric Denning, to approve the travel allowance for the 2024 NFHS Summer Meeting.

Motion carried 8-0.

Item #8- Set Board of Directors Times/ Dates for 2023-24

It was moved by Ryan Rollinger, second by Dr. Jeff Danielsen, to approve the following dates and times for Board of Directors meetings in 2024-25 (all times Central Time, all meetings at SDHSAA office in Pierre):

- July 31, 2024 Strategic Planning- 10:30 AM (NFHS Week 4)
- August 1, 2024 Regular Meeting- 8:30 AM (NFHS Week 4)
- November 6, 2024 Regular Meeting- 10:30 AM (NFHS Week 18)
- January 22, 2025 Regular Meeting- 9:00 AM (NFHS Week 29)
- March 5, 2025 Regular Meeting- 10:30 AM (NFHS Week 35)
- April 23, 2025 Annual Meeting – 11:00 AM (NFHS Week 42)
- April 23-24, 2025 Regular Meeting- 12:30 PM and 8:30 AM (NFHS Week 42)
- June 18, 2025 Regular Meeting- 8:30 AM (NFHS Week 50)

Motion carried 8-0.

Item #14-Consent Agenda

It was moved by Eric Denning, second by Trent Osborne, to approve the consent agenda as presented. The consent agenda contained the following items:

- Approval of vouchers paid as follows:
 - February of 2024- \$151,254.31
 - March of 2024- \$199,568.35
- Penalty to Sturgis Brown High School Wrestling program for violation of in-season rules.
- Request from Sioux Falls Lutheran to add boys and girls golf beginning in 2023-24
- Request from Groton and Langford for a football cooperative beginning in 2024-25
- Request to dissolve the Marion/Freeman/Freeman Academy/Menno wrestling cooperative effective in 2024-25
- Request from Marion, Freeman, and Freeman Academy for a wrestling cooperative beginning in 2024-25

Motion carried 7-0, with Weismantel abstaining.

Item #15- Reports

The Board heard the following reports:

- Dr. Swartos confirmed the schedule for the June 12, 2024 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, 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
- Foundation Update from Cassie Stoesser and John Hanson from South Dakota Community Foundation
- Dr. Danielsen provided a Superintendent's report

Item #16- Board Sharing

The Board was asked if they had any items to share or report on.

- Eric Denning thanked everyone for their work on the winter state events.
- Marty Weismantel thanked the staff and all involved for their work.
- Dr. Jeff Danielsen thanked everyone for their work, noted that he was looking forward to the Spring state events, and reminded everyone to keep in mind the added work to many when activities are added.
- Adam Shaw thanked the staff, welcomed Kristina Sage, and thanked Cindy for her service to the SDHSAA.

- Randy Hartman thanked everyone, noted the importance of balance, and encouraged a strong finish to the year.
- Ryan Rollinger echoed all previous comments and thanked Jo for her work with the Association.
- Trent Osborne also echoed previous comments and thanked everyone for the welcome and the work.
- Kelly Messmer echoed previous comments and encouraged the Board and all others to get out to state events, particularly those you may have never attended before.

Item #18- Adjournment

It was moved by Adam Shaw, second by Marty Weismantel to adjourn. *Motion carried 8-0.*

Seeing no more business at hand, President Messmer declared the Board adjourned at 9:53 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 12, 2024

8:30 AM CT

Pierre, South Dakota

The Board of Directors held a regular meeting on June 12, 2024 at the SDHSAA Office Building in Pierre, South Dakota with members present as follows:

Kelly Messmer	Marty Weismantel	Dani Walking Eagle	Eric Denning
Dr. Jeff Danielsen	Randy Hartmann	Trent Osborne	Adam Shaw

Board member Ryan Rollinger was at a national conference and excused, but may join via Zoom if able.

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

The meeting was called to order by President Kelly Messmer at 8:32 A.M., followed by the pledge of allegiance.

Item #1-Approval of Agenda

Motion by Eric Denning, second by Adam Shaw, to approve the agenda as amended, adding items 5I- Howard add Softball, 5J- Beresford drop Competitive Dance add Competitive Cheer, 5K- Parker add softball, and 5L- Sioux Falls Lutheran add Cross Country.

Motion carried 8-0.

Item #2- Public Forum

Kelly Messmer reviewed the SDHSAA Public Forum protocol. Speakers included Brandon Valley parent Ryan Hofer, Wendy Thorson of Northwestern, Kimberly Carda of Aberdeen Roncalli, and Dan Carlson of Sioux Falls Lincoln. All spoke regarding item #10- changes to All-State Band Auditions.

Item #3- Approval of the minutes from meeting held April 17-18, 2024.

Motion by Marty Weismantel, second by Randy Hartmann, to approve the minutes as presented.

Motion carried 8-0.

Item #4- Approval of Finance Reports

SDHSAA Finance Director Ryan Mikkelsen reported on the income statements and balance sheets for April and May of 2024 and the cash flow report. Brad Reinke presented the report from Reinke Gray.

Motion by Adam Shaw, second by Jeff Danielsen, 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 and May of 2024.
- B. Approval of NFHS Rulebook publications with published exceptions.
- C. Out of state travel requests for 24-25
- D. Appoint Dr. Swartos as Treasurer for FY25 and set a surety bond for \$2,000,000.
- E. Approve Tom Culver (Avon), Kelly Messmer (Harding County), Eric Denning (Mount Vernon), Jo Auch (SDHSAA), Joey Struwe (Sioux Falls), Jim Bridge (Hanson), Kim Nelson (Sioux Falls), Cindy Bresee (SDHSAA), and Kelley Devine (Sioux Falls) for the 24-25 Distinguished Service Awards.
- F. Request from Pine Ridge to sponsor softball in 24-25
- G. Request from Rapid City Schools for early tryouts in Volleyball due to OCR compliance requirements
- H. Request from Sturgis Brown, Newell, and Lead-Deadwood to form a soccer cooperative.
- I. Request from Howard to sponsor softball in 24-25
- J. Request from Beresford to drop Competitive Dance and add Competitive Cheer in 24-25
- K. Request from Parker to add softball in 24-25
- L. Request from Sioux Falls Lutheran to add Cross Country in 24-25

Motion by Tom Culver, second by Dani Walking Eagle, to approve the consent agenda as presented.

Motion carried 8-0.

President Messmer directed the Board to move to Item #10.

Item #10- Consider Changtes to All-State Band Auditions

Brooks Bowman and Dan Swartos led the Board in a significant discussion regarding All-State Band Auditions. Ryan Rollinger joined the meeting via Zoom at 9:02 AM and left the meeting at 9:23 AM.

Motion by Eric Denning, second by Randy Hartmann, to use a video-recorded audition format for All-State Band auditions, to be due on Friday of NFHS Calendar Week 29.

Denning, Hartmann, Walking Eagle, and Weismantel voted AYE
Osborne, Danielsens, Shaw, and Messmer voted NO

Motion failed 4-4.

Motion by Osborne, second by Shaw, to put a group together to work on solutions to the All-State Band audition challenges and return to the Board with options in early September.

Motion carried 7-1, with Hartmann voting NO.

President Messmer declared the Board at recess at 10:17 AM and out at 10:26 AM. He directed the Board to resume with Item #6.

Item #6- Reports

The board heard reports on the following:

- All-State Jazz Band/Show Choir, State Tennis, State Softball, State Track and Field, and State Golf from SDHSAA staff.
- SDHSAA Finance Committee update from Dr. Swartos
- SDHSAA Site Selection update from Dr. Swartos
- SDIAAA/SDHSCA Report from Jordan Bauer
- SDHSAA Board Goals Report from Dr. Swartos

Item #7- First reading of the FY24 SDHSAA Budget

Dr. Swartos reviewed the FY24 SDHSAA Financial Budget with the Board as a first reading.

Item #8- 2nd Reading of Changes to SDHSAA Athletics Handbook

Motion by Weismantel, second by Osborne, to approve all presented items as a second reading for implementation.

Motion carried 8-0. **Approved changes can be found on Item 8 of the June 12, 2024 minutes on the SDHSAA website.**

Item #9- 2nd Reading of Changes to SDHSAA Fine Arts Handbook

Motion by Randy Hartmann, second by Eric Denning, to approve all presented items as a second reading for implementation.

Motion carried 8-0. **Approved changes can be found on Item 9 of the June 12, 2024 minutes on the SDHSAA website.**

Item #11- First reading on policy changes regarding football scheduling

The board conducted a first reading on two policy changes regarding football scheduling:

1. In alignment years, all member schools will be required to report changes to the following by the February meeting of the SDHSAA:
 - a. The addition of football to the school's offerings
 - b. The removal of football from the school's offerings
 - c. New football cooperatives for the upcoming classification cycle
 - d. The dissolution of football cooperatives for the upcoming classification cycle
2. SDHSAA football schedules will be released as each class is completed. Delays in schools reporting changes to football participation and changes to cooperatives may cause a delay for those affected classes.

Item #12- Conduct 1st reading on sites for the 27-28 school year and changes to sites for previous years.

The board conducted a first reading, **recommended sites can be found in Item 12 on the June 12, 2024 agenda on the SDHSAA website.**

Motion carried 8-0.

Item #13 - Review/Approve SDHSAA Board Election and Constitutional Amendments

Election Results were as follows:

- West River At-Large Representative (Superintendent)
 - Chris Long, Lyman- 43 (36%)
 - Mark Naugle, Custer- 35 (30%)
 - Erik Person, Lead-Deadwood- 17 (14%)
 - Kelly Daughters, Faith- 15 (13%)
 - Cory Strasser, Rapid City- 8 (7%)
- Native American At-Large Representative (Athletic Director)
 - Chuck Wilson, Todd County- 83 (71%)
 - Rich Crow Eagle, Tiospa Zina- 18 (15%)
 - Francis Big Crow, Lakota Tech- 8 (7%)
 - Tre'voun Buffalo, Wakpala- 8(7%)
- Amendment #1
 - Yes- 115 (94%), No- 7 (6%)

Motion by Adam Shaw, second by Marty Weismantel, to recognize the election of Chuck Wilson as Native American At-Large Representative, ratify Constitutional Amendment 1, and set a runoff election between Chris Long and Mark Naugle for the West River At-Large representative.

Motion carried 8-0.

Item #14- Approve Hiring of Mackenzie McKeithan-Jensen as Administrative Assistant

Motion by Randy Hartmann, second by Eric Denning, to approve the hiring of Mackenzie McKeithan-Jensen. *Motion carried 8-0.*

Item #15- Resignation of Eric Denning from SDHSAA Board due to change of Postition

Motion by Jeff Danielsen, second by Adam Shaw, to approve the resignation of Eric Denning from the SDHSAA Board due to change in positions, and to hold an election for his replacement per policy.

Motion carried 8-0.

Item #16- Election of Chair and Vice-Chair for 2024-25

Motion by Adam Shaw, second by Trent Osborne, to cast a unanimous ballot for Marty Weismantel as SDHSAA Board President for 2024-25 and that nominations shall cease.

Motion carried 7-0, with Weismantel abstaining.

Motion by Eric Denning, second by Marty Weismantel to cast a unanimous ballot for Dr. Jeff Danielsen as SDHSAA Board Vice-President for 2024-25 and that nominations shall cease.

Motion carried 7-0, with Danielsen abstaining.

Item #24- Resolution

Motion by Marty Weismantel, second by Trent Osborne, to approve resolutions honoring Tom Culver, Eric Denning, Dani Walking Eagle, and Kelly Messmer for their service to the SDHSAA Board of Directors.

Motion carried 8-0.

Item #18- Resolutions

Motion by Marty Weismantel, second by Eric Denning, to approve resolutions honoring Jo Auch and Cindy Bresee for their service as SDHSAA staff. *Motion carried 8-0.*

Item #19- Board Sharing

Randy Hartmann thanked those board members and staff who were leaving for their work and service to the SDHSAA.

Dani Walking Eagle thanked the board and staff for their work, and noted her appreciation for her time on the SDHSAA Board.

Trent Osborne thanked those who are leaving for their work and thanked those who worked on state events.

Jeff Danielsen congratulated Jo Auch on a great career and thanked the staff and Board for their work. He thanked Brooks Bowman for his work on the All-State Band audition issue.

Adam Shaw wished good luck to Jo and noted his appreciation for her work. He thanked Brooks for his work and thanked Kelly Messmer for his work as Board President.

Marty Weismantel thanked the outgoing Board members, thanked Jo for her work, and is looking forward to the summer meeting in Boston.

Eric Denning thanked everyone and noted he will miss being on the Board.

Kelly Messmer thanked the Board and the staff, thanked the membership, and said that it has been an honor to serve.

Dr. Jeff Danielsen noted his appreciation for the first softball tournament, thanked host sites for their work during the year and noted all the unseen work that is accomplished. He noted that he appreciates the people who have gotten involved.

Tom Culver thanked the Board members and the staff for their work.

Kelly Messmer echoed much of what had already been said, thanked Randy Jo and Brooks for their work on state track, state softball, and All-State Jazz Band and Show Choir. He thanked Mark Murphy and Barry Mann for their time on the Board.

Jo Auch thanked the Board, the staff, and everyone she has worked with during her time at the SDHSAA.

Item #20- Executive Session SDCL 1-25-2.1

Motion by Jeff Danielsen second by Marty Weismantel, to enter into executive session per SDCL 1-25-2.1.

Motion carried 8-0.

President Messmer declared the Board in Executive Session at 11:20 AM and out at 11:31 AM.

Item #21- Staff Contracts

Motion by Dani Walking Eagle, second by Randy Hartmann, to approve staff contracts for 2024-25 as negotiated (4% increase), with an additional increase to Brooks Bowman to make his salary equal to Randy Soma. Staff contracts for 2024-25 are as follows: Executive Director Dan Swartos- \$198,312.68, Assistant Executive Director Randy Soma- \$116,777.23, Assistant Executive Director Brooks Bowman- \$116,777.23, Assistant Executive Director Kristina Sage- \$110,000.00, Technology Director Aaron Magnuson- \$99,273.90, Finance Director Ryan Mikkelsen- \$72,971.80, Administrative Assistants Cindy Bresee and Marsha Karst- \$25.09/hour, Administrative Assistant Nicki Axtell- \$24.19/hour, Administrative Assistant Mackenzie McKeithan-Jensen- \$23.75/hour.

Motion carried 8-0.

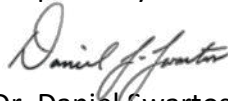
Item #22- Adjourn

Motion by Eric Denning, second by Dani Walking Eagle, to adjourn.

Motion carried 8-0.

President Murphy declared the meeting adjourned at 11:32 AM.

Respectfully submitted,



Dr. Daniel Swartos

SDHSAA Executive Director

**SOUTH DAKOTA
HIGH SCHOOL ACTIVITIES ASSOCIATION**

AUDIT REPORT

June 30, 2023



**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, 2023

Board of Directors:

Mark Murphy – Chairperson
Kelly Messmer – Vice Chairperson
Tom Culver
Dr. Jeff Danielsen
Eric Denning
Barry Mann
Michael Talley
Dani Walking Eagle
Marty Weismantel

Executive Director:

Dr. Daniel Swartos

Finance Director:

Ryan Mikkelsen

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
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(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, 2023, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements and have issued our report thereon dated August 22, 2024.

Report on 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 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 or significant deficiencies may exist that have not been identified.

Report on 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
Pierre, South Dakota

August 22, 2024



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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 Audit of the Financial Statements

Opinion

We have audited the financial statements of the South Dakota High School Activities Association (Association), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Association as of June 30, 2023, 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.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis*, *Schedule of the Association's Pension Contributions*, and the *Schedule of the Association's Proportionate Share of the Net Pension Liability (Asset)* be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board 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 Revenues – Cash Basis*, *Schedule of Budgeted and Actual Expenditures – Cash Basis*, and *Notes to the Schedules of Budgeted and Actual Revenues and Expenditures* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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. The 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 Revenues – Cash Basis*, *Schedule of Budgeted and Actual Expenditures – Cash Basis*, and *Notes to the Schedules of Budgeted 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 August 22, 2024, on our consideration of the Associations' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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
Pierre, South Dakota

August 22, 2024

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, 2023. This analysis should be read in conjunction with the Independent Auditor's Report, Financial Statements, and notes to the financial statements.

Financial Analysis

- With no changes to ticket prices and another full year with no event cancellations, SDHSAA saw its revenues from state and sub-state events stay markedly the same from FY22 and FY23, with only a \$6,080 increase (or 0.71%) to sub-state events and a \$24,385 increase (or 1.30%) increase to state events. This includes the introduction of softball in FY23, which brought in \$45,047, \$43,055 from state and \$2,352 from sub-state.
- Expenses followed a similar pattern, with both increases to general and administrative (7.72%) and activities (3.58%) falling under 10%, even with the inclusion of the new state softball expenses.

Financial Highlights as of June 30, 2023

- Net Pension Asset decreased from \$272,267 to \$3,238 (or 98.81%), which is more in line with where the Net Pension Asset was in FY20 and FY21.
- Deferred Outflows of Resources decreased by \$51,045 (or 13.68%) and Deferred Inflow of Resources decreased by \$340,382 (or 64.24%) due to GASB 68 annual adjustments.

Economic Conditions and Outlook

- SDHSAA Board of Directors voted in June of 2021 to suspend both the participation fee revenues and state event team expenses for FY22 and the foreseeable future.
- Starting in FY24, SDHSAA has partnered with Teall Properties Group (TPG) to handle all sponsorship revenue from current corporate partners and work towards adding new partnerships and revenues. SDHSAA expects revenues from corporate partners to increase year over year going forward.

Change in Assets and Liabilities

	FY 2022	FY 2023	Increase (Decrease)	% Increase (Decrease)
Assets:				
Cash and Cash Equivalents	\$ 454,394	\$ 230,043	\$ (224,351)	(49.37)
Investments	862,494	1,084,007	221,513	25.68
Accounts Receivable	563,766	439,822	(123,944)	(21.99)
Capital Assets (Net of Depreciation)	702,874	697,841	(5,111)	(0.73)
Deferred Outflows of Resources	373,182	322,137	(51,045)	(13.68)
Net Pension Asset	272,267	3,238	(269,029)	(98.81)
Total Assets and Deferred Outflows	<u>3,228,977</u>	<u>2,777,088</u>	<u>(451,889)</u>	<u>(13.99)</u>
Liabilities				
Current Liabilities	226,633	142,917	(83,716)	(36.94)
Non-Current Liabilities	81,839	88,402	6,563	8.02
Deferred Inflow of Resources (GASB 68)	529,891	189,509	(340,382)	(64.24)
Total Liabilities and Deferred Inflows	<u>838,363</u>	<u>420,828</u>	<u>(417,535)</u>	<u>(49.80)</u>
Net Investment in Capital Assets	702,874	697,841	(5,033)	(0.72)
Restricted for SDRS Pension Purposes (GASB 68)	115,559	135,865	20,306	17.57
Unrestricted Net Position	1,572,182	1,522,553	(49,629)	(3.16)
Total Net Position	<u>\$ 2,390,615</u>	<u>\$ 2,356,259</u>	<u>\$ (34,356)</u>	<u>(1.44)</u>

Change in Net Position

	FY 2022	FY 2023	Increase (Decrease)	% Increase (Decrease)
Operating Revenues:				
State Events	\$ 1,870,150	\$ 1,894,535	\$ 24,385	1.30
Sub-State Events	855,895	861,975	6,080	0.71
Corporate Partner	620,211	616,413	(3,798)	(0.61)
Miscellaneous	155,318	187,518	32,200	20.73
Non-Operating Revenue	68,491	105,952	37,461	54.69
Total Revenue	<u>3,570,065</u>	<u>3,666,393</u>	<u>96,328</u>	<u>2.70</u>
Expenses:				
General and Administrative	1,812,364	1,939,563	127,199	7.02
Activities	1,683,241	1,743,438	60,197	3.58
Depreciation Expense	17,381	17,748	367	2.11
Total Expenses	<u>3,512,986</u>	<u>3,700,749</u>	<u>187,763</u>	<u>5.34</u>
Changes in Net Position	<u>\$ 57,079</u>	<u>\$ (34,356)</u>	<u>\$ (91,435)</u>	<u>(160.19)</u>

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
STATEMENT OF NET POSITION
JUNE 30, 2023

Assets:

Current Assets:

Cash and Cash Equivalents	\$ 230,042.68
Investments	297,650.70
Accounts Receivable	439,822.14
Total Current Assets	<u>967,515.52</u>

Non-Current Assets:

Investments	786,355.92
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	(290,466.96)
Equipment, Furniture and Fixtures	178,000.87
Less: Accumulated Depreciation-Equipment, Furniture and Fixtures	(141,907.61)
Net Pension Asset	3,237.79
Total Non-Current Assets	<u>1,487,435.15</u>

Total Assets	<u>2,454,950.67</u>
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Deferred Outflows of Resources:

Pension Related Deferred Outflows	322,136.55
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Liabilities:

Current Liabilities:

Wages Payable	22,298.76
Vouchers Payable	58,492.44
Accrued Vacation	46,198.95
Accrued Sick Leave	1,342.93
Severance Pay Benefit	9,784.32
Post Employment Benefit	4,800.00
Total Current Liabilities	<u>142,917.40</u>

Non-Current Liabilities:

Accrued Vacation	56,088.64
Accrued Sick Leave	22,713.07
Post Employment Benefit	9,600.00
Total Non-Current Liabilities	<u>88,401.71</u>

Total Liabilities	<u>231,319.11</u>
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Deferred Inflows of Resources:

Pension Related Deferred Inflows	189,509.29
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Net Position:

Investment in Capital Assets	697,841.44
Restricted for SDRS Pension Purposes	135,865.05
Unrestricted	1,522,552.33
Total Net Position	<u>\$ 2,356,258.82</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, 2023

Operating Revenue:

Basketball:

State Tournament - Boys	\$ 413,800.00	
State Tournament - Girls	251,159.00	
Sub-State Events	<u>438,316.00</u>	
Total Basketball Receipts		\$ 1,103,275.00

Wrestling:

State Tournament	233,895.00	
Sub-State Events	<u>26,940.00</u>	
Total Wrestling Receipts		260,835.00

Volleyball:

State Tournament	249,714.99	
Sub-State Events	<u>143,383.00</u>	
Total Volleyball Receipts		393,097.99

Football:

State Tournament	253,175.00	
Sub-State Events	<u>253,336.00</u>	
Total Football Receipts		506,511.00

Cross Country	36,200.00
State Track and Field Meet	202,662.10
State Gymnastics Meet	12,645.00
Cheer and Dance	31,439.00
Soccer	24,328.00
All-State Chorus and Orchestra	66,734.99
All-State Band	9,270.00
All-State Jazz Band	3,290.00
Student Council	60,815.00
Softball	45,407.00
Television Contract	142,622.00
Ball Bids	50,000.00
Corporate Partner	313,148.65
Merchandise Partner	110,642.15
Sale of Medals	2,398.65
Music Supplies	521.00
Rule Books/Publications	33,558.04
Registration of Officials	79,350.56
Officials/Coaches Penalties	5,565.00
Music Program Ad Sales	1,000.00
Miscellaneous	<u>65,124.28</u>

Total Operating Revenue	<u>3,560,440.41</u>
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SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(Continued)

Operating Expenses:	
General and Administrative	1,939,562.67
Activities	1,743,438.15
Depreciation Expense	17,747.58
Total Operating Expenses	<u>3,700,748.40</u>
Operating Income (Loss)	<u>(140,307.99)</u>
Non-operating Revenue (Expense):	
Earnings on Deposits and Investments	24,700.81
Unrealized Gain (Loss) on Investments	56,960.38
Contributions and Donations	33,901.70
Investment Expense	(9,611.18)
Total Non-operating Revenue (Expense)	<u>105,951.71</u>
Change in Net Position	(34,356.28)
Net Position, July 1, 2022	<u>2,390,615.10</u>
Net Position, June 30, 2023	<u><u>\$ 2,356,258.82</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, 2023

Cash Flows from Operating Activities:		
Cash Received from Customers	\$ 2,868,415.89	
Cash Payments to Suppliers for Goods and Services	(1,729,168.88)	
Cash Payments to Employees for Services	(1,201,421.57)	
Net Cash Provided (Used) by Operating Activities		<u>(62,174.56)</u>
Cash Flows from Investing Activities:		
Purchase of Investments	(200,000.00)	
Sale of Investments	50,480.64	
Interest Received on Investments	57.70	
Net Cash Provided by Investing Activities		<u>(149,461.66)</u>
Cash Flows from Capital Activities:		
Purchase of Equipment	(12,715.00)	
Net Cash Provided by Capital Activities		<u>(12,715.00)</u>
Net Decrease in Cash and Cash Equivalents During the Fiscal Year		(224,351.22)
Cash and Cash Equivalents at Beginning of Year		<u>454,393.90</u>
Cash and Cash Equivalents at End of Year		<u>\$ 230,042.68</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)		\$ (140,307.99)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Activities Expense - Value of Donated Automobiles	33,901.70	
Depreciation Expense	17,747.58	
Change in Assets and Liabilities:		
Decrease in Net Pension Asset	269,029.69	
Decrease in Pension Related Deferred Outflows	51,045.42	
Decrease in Pension Related Deferred Inflows	(340,381.49)	
Decrease in Accounts Receivable	123,943.40	
Decrease in Vouchers Payable	(92,000.20)	
Increase in Wages Payable	1,459.10	
Increase in Accrued Vacation Liability	13,469.32	
Increase in Accrued Sick Leave Liability	1,576.00	
Decrease in Severance Pay Benefit	(9,784.32)	
Increase in Post Employment Benefit	8,127.23	
Total Adjustments		<u>78,133.43</u>
Net Cash Provided by Operating Activities		<u>\$ (62,174.56)</u>
Non-cash Investing, Capital and Financing Activities:		
Value of Donated Automobiles		\$ 33,901.70
Increase in Fair Value of Investments		56,960.38

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

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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 August 22, 2024, 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.

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 July 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 savings account for administrative assistant employees and maximum family health savings account for executive employees.

Payments made during fiscal year 2023 amounted to \$205,751.51.

The Association pays dental insurance for all employees. Family coverage is optional at the employee's expense. Payments made during fiscal year 2023 amounted to \$5,529.60.

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 hired 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 outstanding credit card debt of \$33,248.84 which was paid in full in July 2023.

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 as of June 30, 2023 is not over this limit, and therefore insured and not subject to custodial credit risk.

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, 2023, the Association had investments maturing as follows:

Investment Type	Fair Value	2023 Investment Maturities (in Years)			
		Less Than 1	1 to 5	6 to 10	Greater than 10
Exchange Traded Funds	\$ 369,547	\$ 297,651	\$ 71,896	\$ -	\$ -

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, 2023, 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
Equities	\$ 349,650	\$ 349,650	\$ -	\$ -
Exchange-Traded Funds	734,357	734,357	-	-
Total Investments by fair value level	<u>\$ 1,084,007</u>	<u>\$ 1,084,007</u>	<u>\$ -</u>	<u>\$ -</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, 2023. Exchange-traded funds classified in Level 1 of the fair value hierarchy are valued using quoted prices in active markets.

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 7/01/22	Increases	Decreases	Balance 6/30/23
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	165,285.87	12,715.00	-	178,000.87
Totals	1,001,257.10	12,715.00	-	1,013,972.10
Less Accumulated Depreciation for:				
Land Improvements	47,626.84	-	-	47,626.84
Building	275,179.32	15,287.64	-	290,466.96
Equipment, Furniture and Fixtures	139,447.67	2,459.94	-	141,907.61
Total Accumulated Depreciation	462,253.83	17,747.58	-	480,001.41
Total Capital Assets, being Depreciated, Net	539,003.27	(5,032.58)	-	533,970.69
Capital Assets, Net	\$ 702,874.02	\$ (5,032.58)	\$ -	\$ 697,841.44

6. LIABILITIES:

Long-term obligations at June 30, 2023 and changes to long-term liabilities during the fiscal year ended are as follows:

	Balance 7/01/22	Increases	Decreases	Balance 6/30/23	Due Within One Year
Accrued Vacation	\$ 88,818.27	\$ 66,557.50	\$ 53,088.18	\$ 102,287.59	\$ 46,198.95
Accrued Sick Pay	22,480.00	7,349.44	5,773.44	24,056.00	1,342.93
Severance Pay (see note 9)	19,568.64	-	9,784.32	9,784.32	9,784.32
Post Employment Benefit (see note 8)	6,272.77	12,927.23	4,800.00	14,400.00	4,800.00

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 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, 2023, 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, 2017 to 2023.

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 2023, a budgeted expense of \$4,800.00 was incurred for this benefit. Future payments have been estimated to total approximately \$14,400.00. 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. Future payments over the next year will total \$9,784.32. 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, 2023, 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 a 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.

During the fiscal year ended June 30, 2023, no claims for unemployment benefits were paid. At June 30, 2023, no claims had been filed for unemployment benefits and none are anticipated in the next fiscal year.

11. SIGNIFICANT CONTINGENCIES—LITIGATION:

At June 30, 2023, 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 hybrid defined benefit pension plan administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability, and 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 four classes of members: Class A general members, Class B public safety and judicial members, Class C Cement Plant Retirement Fund members, and Class D Department of Labor and Regulation members.

Members 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. Class A and B eligible spouses of Foundation members will receive a 60 percent joint survivor benefit when the member dies.

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.

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

All benefits except those depending on the Member's Accumulated Contributions are annually increased by the Cost-of-Living Adjustment.

Contributions:

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

<u>Year</u>	<u>Amount</u>
2023	\$ 52,510.22
2022	49,084.41
2021	48,040.75

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

At June 30, 2022, SDRS was 100.1% funded and accordingly had 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, 2022 and reported by the Association as of June 30, 2023 are as follows:

Proportionate share of pension liability	\$ 4,836,353.75
Less proportionate share of net pension restricted for pension benefits	<u>4,839,591.54</u>
Proportionate share of net pension liability (asset)	\$ (3,237.79)

At June 30, 2023, the Association reported an asset of \$3,237.79 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2022 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, 2022 the Association's proportion was 0.034260% which is a decrease of 0.001292% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Association recognized a reduction of pension expense of \$20,306.39. At June 30, 2023 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	\$ 61,633.70	\$ 210.19
Changes in assumption	205,783.70	180,341.89
Net difference between projected and actual earnings on pension plan investments		7,759.25
Changes in proportion and difference between Association contributions and proportionate share of contributions	2,208.93	1,197.96
Association contributions subsequent to the measurement date	52,510.22	
TOTAL	<u>\$ 322,136.55</u>	<u>\$ 189,509.29</u>

The \$52,510.22 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year Ended June 30,	
2024	\$ 20,859.02
2025	45,597.87
2026	(50,710.12)
2027	64,370.27
TOTAL	<u>\$ 80,117.04</u>

Actuarial Assumptions:

The total pension liability (asset) in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary Increases	Graded by years of service, from 7.66% at entry to 3.15% after 25 years of service
Discount Rate	6.50% net of plan investment expense This is composed of an average inflation rate of 2.50% and real returns of 4.00%
Future COLAs	2.10%

Mortality rates

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

Active and Terminated Vested Members:

Teachers, Certified Regents, and Judicial: PubT-2010

Other Class A Members: PubG-2010

Public Safety Members: PubS-2010

Retired Members:

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

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

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

Beneficiaries:

PubG-2010 contingent survivor mortality table

Disabled Members:

Public Safety: PubS-2010 disabled member mortality table

Others: PubG-2010 disabled member mortality table

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

Investment portfolio management is the statutory responsibility of the South Dakota Investment Council (SDIC), which may utilize the services of external money managers for 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, 2022 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

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

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)	\$ 672,296.26	\$ (3,237.79)	\$ (555,327.59)

Pension Plan Fiduciary Net Position:

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

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 52,510	\$ 49,084	\$ 48,041	\$ 48,175	\$ 47,220	\$ 42,779	\$ 42,076	\$ 43,167	\$ 39,813
Contributions in relation to the contractually required contribution	52,510	49,084	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	\$ 0.00	\$ 0.00
Association's covered payroll	\$ 874,153	\$ 817,063	\$ 799,552	\$ 801,678	\$ 785,742	\$ 712,980	\$ 701,265	\$ 719,450	\$ 663,550
Contributions as a percentage of covered payroll	6.00%	6.00%	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.

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Association's proportion of the net pension liability/asset	0.034260%	0.035550%	0.036584%	0.037014%	0.034660%	0.036181%	0.037836%	0.036345%	0.039200%
Association's proportionate share of net pension liability (asset)	\$ (3,238)	\$ (272,267)	\$ (1,589)	\$ (3,922)	\$ (808)	\$ (3,283)	\$ 127,806	\$ (154,148)	\$ (282,423)
Association's covered payroll	\$ 817,063	\$ 799,552	\$ 801,678	\$ 785,742	\$ 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 payroll	0.40%	34.05%	0.20%	0.50%	0.11%	0.47%	17.76%	23.23%	41.20%
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.10%	105.52%	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, 2023
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, 2022 Actuarial Valuation reflects numerous changes to the actuarial assumptions as a result of an experience analysis completed since the June 30, 2021 Actuarial Valuation. In addition, two changes in actuarial methods have been implemented since the prior valuation.

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

a. Benefit Provision Changes:

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

b. Actuarial Assumption Changes:

As a result of an experience analysis covering the period from July 1, 2016 to June 30, 2021 and presented to the SDRS Board of Trustees in April and June, 2022, significant changes to the actuarial assumptions were recommended by the SDRS Senior Actuary and adopted by the Board of Trustees first effective for this June 30, 2022 actuarial valuation.

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

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

The SDRS COLA equals the percentage increase in the most recent third calendar quarter CPI-W over the prior year, no less than 0% (0.5% prior to 2021) and no greater than 3.5%. However, if the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (currently 2.25%) is less than 100%, the maximum COLA payable will be limited to the increase that if assumed on a long-term basis, results in a FVFR equal to or exceeding 100%.

As of June 30, 2021, the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (2.25%) was greater than 100% and the full 0% to 3.5% COLA range was payable. For the June 30, 2021 Actuarial Valuation, future COLAs were assumed to equal the baseline COLA assumption of 2.25%.

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

June 30, 2022 Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA of 2.10%.

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

c. Actuarial Method Changes:

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

SUPPLEMENTARY DATA
SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF BUDGETED AND ACTUAL REVENUES - CASH BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Revenue	Actual Revenue	Variance Favorable/ (Unfavorable)
Activities			
Boys' "B" Basketball	\$ 148,750.36	\$ 326,695.00	\$ 177,944.64
Boys' "A" Basketball	170,000.00	31,911.15	(138,088.85)
Boys' "AA" Basketball	100,000.00	101,423.00	1,423.00
Girls' "B" Basketball	80,000.00	95,060.00	15,060.00
Girls' "A" Basketball	75,000.00	91,064.00	16,064.00
Girls' "AA" Basketball	75,000.00	27,751.31	(47,248.69)
Football	205,000.00	253,175.00	48,175.00
Gymnastics	12,000.00	12,645.00	645.00
Track & Field	176,000.00	388,292.23	212,292.23
Chorus & Orchestra	65,000.00	37,981.18	(27,018.82)
All-State Band	8,500.00	9,270.00	770.00
Cheer & Dance	25,000.00	31,439.00	6,439.00
Cross Country	25,124.17	36,200.00	11,075.83
Soccer	25,000.00	24,328.00	(672.00)
All-State Jazz Band	5,000.00	-	(5,000.00)
Combined A & B Wrestling	225,000.00	188,755.00	(36,245.00)
Combined AA, A, & B Volleyball	185,000.00	143,904.32	(41,095.68)
Student Council	90,000.00	60,245.00	(29,755.00)
Softball	75,000.00	-	(75,000.00)
Total Activities	<u>1,770,374.53</u>	<u>1,860,139.19</u>	<u>89,764.66</u>
TV Contract - FB/BB/VB/WR	141,000.00	119,289.00	(21,711.00)
Ball Bids	50,000.00	25,000.00	(25,000.00)
Corporate Partner	312,500.00	188,148.65	(124,351.35)
Merchandise Partner	90,000.00	122,238.95	32,238.95
Total	<u>593,500.00</u>	<u>454,676.60</u>	<u>(138,823.40)</u>
Sub-State Events			
Girls' Basketball	75,000.00	95,414.00	20,414.00
Boys' Basketball	130,000.00	130,824.00	824.00
Football Playoffs	75,000.00	76,866.67	1,866.67
Wrestling	9,500.00	9,270.40	(229.60)
Volleyball	70,000.00	64,652.50	(5,347.50)
Softball	20,000.00	-	(20,000.00)
Total Sub-State Events	<u>379,500.00</u>	<u>377,027.57</u>	<u>(2,472.43)</u>
General			
Music Supplies	150.00	692.75	542.75
Rule Books/Publications	30,000.00	3,923.00	(26,077.00)
Registration of Officials	66,000.00	79,350.56	13,350.56
Penalties and Fines	8,000.00	3,990.00	(4,010.00)
Sale of Medals	2,300.00	1,439.20	(860.80)
Miscellaneous	20,867.00	54,515.85	33,648.85
Speech Programs/Shirts	500.00	1,000.00	500.00
Total General	<u>127,817.00</u>	<u>144,911.36</u>	<u>17,094.36</u>
GRAND TOTAL	<u>\$ 2,871,191.53</u>	<u>\$ 2,836,754.72</u>	<u>\$ (34,436.81)</u>

SUPPLEMENTARY DATA
SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES - CASH BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Expenditures	Actual Expenditures	Variance Unfavorable/ (Favorable)
Regular Salaries	\$ 795,188.85	\$ 837,744.93	\$ 42,556.08
Temporary Salaries	19,309.37	-	(19,309.37)
Total Salaries	814,498.22	837,744.93	23,246.71
Social Security	60,831.95	62,507.49	1,675.54
Retirement	47,711.33	52,154.45	4,443.12
Health Insurance	200,922.60	205,659.73	4,737.13
Dental Insurance	5,000.00	5,529.60	529.60
Worker's Compensation	2,695.00	2,653.00	(42.00)
Life Insurance	378.00	205.12	(172.88)
Supplemental Medical	4,800.00	-	(4,800.00)
Total Employee Benefits	322,338.88	328,709.39	6,370.51
Legal Costs and Fees/Lobbyist	18,000.00	6,281.00	(11,719.00)
Audit	25,000.00	27,217.50	2,217.50
Clinicians-Coaches Clinic	5,000.00	5,000.00	-
Test Supervisor	200.00	-	(200.00)
Appeals Committee	200.00	-	(200.00)
Section V Meeting	3,000.00	2,479.07	(520.93)
11 States Meeting	1,500.00	528.19	(971.81)
Utilities	7,200.00	7,613.08	413.08
Maintenance and Repairs	8,000.00	6,462.69	(1,537.31)
Technology	45,000.00	24,715.39	(20,284.61)
Staff In-Service	2,000.00	114.74	(1,885.26)
Snow Removal/Lawn	1,600.00	3,281.38	1,681.38
NFHS-Debate Topic Meeting	1,500.00	817.99	(682.01)
NFHS-Music/Speech Meeting	1,200.00	516.08	(683.92)
NIAAA Meeting	0.00	1,341.08	1,341.08
NF Summer Meeting	27,000.00	26,371.36	(628.64)
NF Winter Meeting	1,500.00	2,577.29	1,077.29
NF Legal Meeting	2,000.00	1,344.55	(655.45)
Staff Travel	40,000.00	57,232.07	17,232.07
Board of Control Travel	25,000.00	30,832.75	5,832.75
Advisory/Ad Hoc Com/Officials	5,000.00	5,442.73	442.73
Dues-Regional Wrestling Assoc.	1,100.00	800.00	(300.00)
Dues-Regional Basketball Assoc.	5,000.00	4,980.00	(20.00)
Dues-Regional Volleyball Assoc.	2,300.00	2,280.00	(20.00)
Telephone	10,400.00	8,901.42	(1,498.58)
Postage and Permit	23,000.00	24,943.87	1,943.87
United Parcel Service	4,000.00	3,422.81	(577.19)
State Officials Council	13,000.00	13,733.00	733.00
Internet/Cable	2,500.00	2,513.17	13.17
Midwest Officials Summit	1,500.00	953.01	(546.99)
Dues-Football Assoc.	4,200.00	4,280.00	80.00
Dues-Gymnastics Assoc.	380.00	310.00	(70.00)
State Event Directors Reception	1,000.00	-	(1,000.00)
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	6,000.00	8,032.46	2,032.46
FB Rules Meeting	1,500.00	-	(1,500.00)
SDIAAA	2,000.00	5,322.40	3,322.40
Commercial Printing	20,000.00	20,055.10	55.10
NFOA Membership	20,000.00	20,536.00	536.00
Catastrophic/Liability Insurance	147,784.80	157,534.80	9,750.00
State Officials Coordinator	13,000.00	9,600.00	(3,400.00)
Professional Accounting Services	3,000.00	3,655.54	655.54
Technology Conference	0.00	1,024.52	1,024.52
Janitorial Services	9,360.00	8,655.00	(705.00)
Miscellaneous	30,000.00	91,254.09	61,254.09
Total Purchased Services	544,674.80	602,956.13	58,281.33

SUPPLEMENTARY DATA
SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES - CASH BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023
(Continued)

	Budgeted Expenditures	Actual Expenditures	Variance Unfavorable/ (Favorable)
Office Supplies	6,200.00	7,655.25	1,455.25
Custodial Supplies	750.00	164.61	(585.39)
Subscriptions	2,400.00	870.25	(1,529.75)
Rule Books and Exams	42,000.00	45,635.27	3,635.27
Distinguished Service Awards	600.00	780.00	180.00
Inventory of Medals	1,200.00	101.00	(1,099.00)
Total Supplies and Materials	53,150.00	55,206.38	2,056.38
NF Dues/Foundation	2,500.00	2,500.00	-
Travel Accident Insurance	1,957.00	950.00	(1,007.00)
D&O Liability Insurance	12,239.70	12,239.70	-
Excess Liability Insurance	4,073.00	4,073.00	-
General Liability Insurance	15,857.00	15,857.00	-
Surety Bond	721.00	736.00	15.00
Car Liability Insurance	6,376.00	6,376.00	-
Insurance Office and Contents	5,696.93	8,643.00	2,946.07
General Liability Insurance - Member Schools	21,029.00	21,029.00	-
Total Other Objects	70,449.63	72,403.70	1,954.07
Officials Observation	20,000.00	12,020.00	(7,980.00)
Boys' "AA" Basketball	48,800.00	54,432.03	5,632.03
Girls' "AA" Basketball	45,900.00	14,401.13	(31,498.87)
Boys' "A" Basketball	111,300.00	25,219.90	(86,080.10)
Girls' "A" Basketball	26,450.00	27,726.42	1,276.42
Combined "A" and "B" Wrestling	106,500.00	159,259.40	52,759.40
Boys' "B" Basketball	27,400.00	32,936.42	5,536.42
Girls' "B" Basketball	22,800.00	25,929.06	3,129.06
Gymnastics	22,250.00	22,076.98	(173.02)
Track and Field	47,600.00	106,997.14	59,397.14
Golf	26,550.00	41,942.00	15,392.00
Tennis	21,200.00	23,366.40	2,166.40
Cross Country	37,500.00	33,734.93	(3,765.07)
Football Play-Offs	80,500.00	77,966.72	(2,533.28)
Combined "AA", "A", and "B" Volleyball	102,400.00	48,673.25	(53,726.75)
Cheer and Dance	16,050.00	14,491.94	(1,558.06)
Soccer	9,350.00	16,981.53	7,631.53
Softball	34,500.00	30,843.42	(3,656.58)
Student Council	74,600.00	84,632.48	10,032.48
Oral Interp	16,075.00	17,715.01	1,640.01
One Act Play	16,375.00	17,146.68	771.68
Debate	13,205.00	16,824.30	3,619.30
All-State Jazz Band	16,300.00	22,747.90	6,447.90
All-State Chorus and Orchestra	67,175.00	35,384.07	(31,790.93)
All-State Band	34,200.00	33,320.67	(879.33)
Journalism	5,300.00	4,442.80	(857.20)
Visual Arts	15,800.00	16,709.05	909.05
Total Events	1,046,080.00	1,005,901.63	(40,178.37)
GRAND TOTAL	\$ 2,871,191.53	\$ 2,914,942.16	\$ 43,750.63

SUPPLEMENTARY DATA
SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
NOTES TO THE SCHEDULES OF BUDGETED AND ACTUAL REVENUES AND EXPENDITURES
June 30, 2023

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, 2023.
- 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.