

South Dakota High School Activities Association

Board of Directors Strategic Planning/Goal Setting Wednesday, July 30, 2025 • 10:30 A.M CST SDHSAA Office Board Room- Pierre, SD

(Note: No official action will be taken at this meeting, it is for SDHSAA planning and goal setting purposes only)

- 1. Call the meeting to order
- 2. Pledge of Allegiance
- 3. Introduction of Board and Staff Members
- 4. Opening remarks- President Danielsen
 - a. Board Meeting Protocols and Procedures- 1 reading/2 readings
 - b. Vision, Mission, and Beliefs Statements- Dr. Swartos
 - c. The History and Value of a State Organization/Making the Case for Education-Based Athletics and Activities- Dr. Swartos
 - d. Contact information review/update
- 5. Review 2024 Strategic Planning Minutes- President Danielsen
- 6. SDPB Report
- 7. NFHS Summer Meeting Comments and Reflections- Staff/Board who attended
- 8. Review Board Policy Manual, Constitution/By-Laws, Yearbook- SDHSAA Staff
- 9. Review the FY24 Audit
- 10. Review the budget, and adjustments for FY 26- Swartos/Mikkelsen
- 11. Legislative Considerations/GOAC- Dr. Swartos
- 12. Site Selection Committee 25-26- President Weismantel
- 13. Discussion on policy regarding teams not fulfilling football schedules
- 14. Review SDHSAA Constitutional Revisions for 2025-26- President Danielsen, SDHSAA Staff
- 15. Sub-Committee Updates (Transfer, Success Factor)- Dr. Swartos
- 16. Discuss Superintendent Group Priorities- Dr. Danielsen, Mr. Long
- 17. Discuss Secondary Principals Group Priorities- Mr. Rollinger, Mr. Allison
- 18. Discuss Activities Directors Group Priorities- Mr. Wilson, Mr. Bauer
- 19. Discuss School Board Member Group Priorities- Mr. Hartmann, Mr. Clanton
- 20. Executive Staff/Board comments, concerns, & suggestions
- 21. Review Goals for 2024-25, Dr. Swartos and President Danielsen
- 22. Set goals for 2025-26, President Danielsen, Board, and Staff
- 23. Executive Session per SDCL 1-25-2.5
- 24. Adjourn

Respectfully Submitted,

Daniel Swartos, Ed.D. SDHSAA Executive Director

MISSION STATEMENT

The South Dakota High School Activities Association will serve member schools by providing leadership in the development, supervision and conduct of interscholastic activities which enrich the educational experiences of high school students. The SDHSAA is committed to the ideals that will provide equitable participation opportunities and positive recognition to students, while working cooperatively with all schools to enhance the achievement of desired educational goals.

We believe:

- The SDHSAA is the recognized state authority on interscholastic activity programs.
- Interscholastic activity programs enrich each student's educational experience.
- Participation in education-based activity programs promotes student academic achievement.
- Student participation in interscholastic activity programs is a privilege.
- Interscholastic participation develops good citizenship, healthy lifestyles, and strengthens cultural diversity.
- Interscholastic activity programs foster involvement of a diverse population.
- Interscholastic activity programs promote positive school/community relations.
- The SHDSAA, in conjunction with the NFHS, is the pre-eminent authority on competition rules for interscholastic activity programs.
- National competition rules promote fair play and minimize risks for student participants.
- Properly trained administrators/coaches/directors promote the educational mission of the interscholastic experience.
- Properly trained officials/judges enhance interscholastic competition.
- In earning public trust through administering honest and dependable activities programs.
- In providing South Dakota students with quality educationally based activities programs.
- In providing programming that provides balanced coverage of both athletic and fine arts programs.
- The SDHSAA and its member schools value the following:
 - o equity, fairness and justice in competition,
 - o activities which support the academic mission of schools,
 - o fair play and honorable competition,
 - o activities which support healthy lifestyles, and
 - o treating people with dignity and respect.

THE IMPORTANCE OF ACTIVITIES

A strong activities program can and should complement a school's academic program. Activities are an integral part of the total curriculum of South Dakota schools. A well-balanced activities program provides the opportunity for physical, social and emotional development complementing intellectual growth.

Participation in school activities encompasses all students without regard to sex, race, or creed and teaches that it is a privilege and an honor to represent one's school. Interscholastic activities constitute a part of the right kind of "growing up" experiences for students. Participants learn to accept success and failures, gain poise and confidence, achieve tolerance and understanding of others and gain the self-satisfaction of accomplishing goals. Under a well-administered school program, students and spectators become better citizens through participation and observation of activities conducted under established rules.

It is the duty of the member schools, through their Activities Association, to maintain the appropriate balance between the academic and activities program offered.

RULES AND THEIR ENFORCEMENT

From the Executive Director

I believe that it is fair to say that there is general agreement that interschool activities can have positive educational values for students, member schools of the South Dakota High School Activities Association and your respective communities when properly planned, administered and supervised.

Toward these goals, and to ensure that individuals compete in a consistent and fair atmosphere, a set of rules and regulations has been developed for the activities governed by the SDHSAA. These rules and regulations can be found in the Association Constitution and Bylaws, the Handbook, approved Rulings of the Board of Directors and in the established game rules governing the various sports.

Revised 7/25 General - 3



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION STRATEGIC PLANNING MEETING OF THE BOARD OF DIRECTORS SDHSAA OFFICE BUILDING

July 31, 2024 10:30 AM Pierre, South Dakota

The Board of Directors held a strategic planning meeting on July 31, 2024, at the SDHSAA Office Building in Pierre, South Dakota with members present as follows:

Marty Weismantel Dr. Jeff Danielsen Trent Osborne Adam Shaw

Randy Hartmann Chuck Wilson Ryan Rollinger

Chris Long of Lyman was also present as an incoming Board Member.

Staff members present included Dr. Dan Swartos, Randy Soma, Brooks Bowman, and Ryan Mikkelsen. Kristina Sage was absent- excused, as she was travelling back from an officiating conference.

Item #'s 1 and 2: Call the Meeting to Order and Pledge of Allegiance

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

Item #3-Introduction of Board and Staff Members

President Weismantel asked the Board of Directors and the SDHSAA Staff Members to introduce themselves.

Item #4-Opening remarks

President Weismantel thanked the board for their service and welcomed them to a new year on the SDHSAA Board of Directors. He also reviewed board meeting protocols and procedures, which are an amended form of Roberts Rules of Order. Dr. Swartos gave an update on the SDHSAA mission, vision, and belief statements and statements regarding the need to continue to provide the case for education-based athletics and activities.

Item #5- Review 2023 Strategic Planning Minutes

President Weismantel reviewed the 2023 Strategic Planning Minutes.

President Weismantel declared the Board in Recess at 11:50AM and out of recess at 12:24PM

Item #6- SDPB Report

Twyla Olson, Brad Van Osdel, and Kyle Mork from SDPB provided the Board with a broadcasting update from 23-24 and a preview of 24-25.

Item #7- NFHS Summer Meeting Comments and Reflections

Board members and staff who attended the NFHS Summer Meeting in Boston shared their comments and reflections on the meeting.

Item #8- Review Board Policy Manual, Constitution/By-Laws, and Yearbook

Dr. Swartos reviewed the 2024-25 SDHSAA Policy Manual and Constitution and By-Laws. SDHSAA staff detailed changes to policy for the upcoming year. There were no changes to the policy manual and the constitutional amendment that was approved by membership was updated.

Item #9- Review the FY 22 Audit

Dr. Swartos and Ryan Mikkelsen notified the Board that the FY23 Audit had not yet been finalized and gave general information from the final audit meeting. The FY23 Audit will be presented to the Board at the November 2024 Board meeting.

Item #10- Review the FY25 Budget and adjustments to the FY24 Budget

Dr. Swartos reviewed the FY 25 budget and detailed proposed adjustments to the FY 24 budget. The Board will have a 2nd reading of the FY 25 budget at the August 1st regular meeting of the SDHSAA Board of Directors.

Item #11- Legislative Considerations/GOAC

Dr. Swartos reviewed the 2024 Legislative Session and previewed the 2025 session.

Item #12- Review Site Selection Committee for 24-25

Dr. Swartos reviewed the structure of the Site Selection committee. President Weismantel will appoint members to the 2024-25 committee (considering sites for 2028-29) at the August 1st meeting of the SDHSAA Board of Directors.

Item #13- Discussion on policy regarding teams not fulfilling football schedules

Dr. Swartos and Mr. Soma discussed an annual issue we are having with football teams pulling out of the season late in the summer and the challenges that presents with filling the schedule of their opponents. Staff will work on a policy and get ideas from the football advisory committee for a future policy.

Item #14- Review SDHSAA Constitutional Revisions for 2023-24 and 2024-25

Dr. Swartos visited with the Board about Constitutional Revisions for 2023-24 and potential recommendations for 2024-25. The membership passed amendments to clarify language regarding name, image, and likeness. Looking towards 2024-25, we will be looking at clarifying language pertaining to division breakdown of the Board of Directors, along with potential amendments that may come from the transfer/eligibility task force.

<u>Item #15- Sub-Committee Updates</u>

Dr. Swartos updated the Board on the progress of the calendar and eligibility/transfer sub-committee task forces. Work will continue in both areas.

Item #16- Discuss Superintendent Group Priorities

Dr. Jeff Danielsen, and Trent Osborne reported that the Superintendents group feels comfortable with where the SDHSAA is at. The Superintendents encourage some more education to the public on what the name, image, and likeness amendment did. Superintendents continue to have concerns regarding Title IX and its implication with added sports, as well as ADA laws and compliance. They passed along a request for PA announcers to be respectful and neutral.

Item #17- Discuss Secondary Principal/AD Priorities

Ryan Rollinger and Adam Shaw seconded the need for name, image, and likeness education, perhaps a FAQ document. There are Title IX concerns regarding the addition of E-Sports and the possible addition of baseball.

Item #18- Discuss Athletic Director Prioritites

Chuck Wilson discussed opportunities within the SDIAAA for education, LTC courses, and legal protection. There are concerns with retention of Athletic Directors and he highlighted the mentor program for new Athletic Directors.

Item #19- Discuss School Board Priorities

Marty Weismantel and Randy Hartmann reported priorities from the school boards, including the addition of activities and its impact on the school budget, as well as funding for schools who host state events.

Item #18- Executive Staff and Board Member Comments, Concerns, and Suggestions

SDHSAA Staff and Board had a wide-ranging discussion regarding the following topics:

- Education- looking at allowing group/in-service training for the required CPR/First Aid Course
- Sportsmanship
- Retention of officials

Item #19- Review 2022-23 Goals

Dr. Swartos reviewed progress on the 2022-23 goals.

- 23-24 Goal 1- Economic Impact Study. Recommended to carry over.
- 23-24 Goal 2- Official's Recruitment. Goal met and will continue work. Recommend to eliminate.
- 23-24 Goal 3- Sportsmanship Initiative- Recommend to carry over.
- 23-24 Goal 4- Calendar Committee- Work will continue, but recommend to eliminate.
- 23-24 Goal 5- Classification Committee- Goal met, eliminate goal.
- 23-24 Goal 6- Transfer/Eligibility Committee- Recommend to carry over.
- 23-24 Goal 7- Recruit/Retain Coaches Initiative- Recommend to carry over

Item #20- Set goals for 2024-25

The following goals were developed by staff and board for the 2024-25 school year:

- 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 a sportsmanship initiative concerning fan, coach, and participant behavior in SDHSAA sanction sports and activities.
- 3. Convene a committee to study the SDHSAA transfer of eligibility rules.
- 4. Develop initiatives concerning coaches recruitment.
- 5. Convene a committee to study the concept of a success factor in classification.

Item #21- Adjourn

It was moved by Ryan Rollinger, second by Adam Shaw, to adjourn. Motion carried 7-0. President Weismantel declared the meeting adjourned at 1:50 PM.

Respectfully submitted,

Dr. Daniel Swartos

SDHSAA Executive Director

SDHSAA – SDPB 24/25 Partnership Highlights & Content Plan for 25/26 Season

The mission of our media partnership with SDHSAA is to:

Provide fair and equal coverage to all events regardless of gender and genre (within technical and legal limitations). Provide complete coverage of halftime entertainment and awards presentations, free access to digital information and media, share photos and reports with other media and schools, and student production internships at broadcast events.

Benchmarks:

-SDPB has refined content distribution through Television, Radio, and Digital and Social media platforms, including over-the-air broadcast, YouTube, blog posts, digital video stories, still photography posted for SDHSAA and fan access, and video and stories shared with other media.

- All Events are covered in person by SDPB Staff
- Our media distribution is accessible to the public through funding from media sponsors.
- Allow commercial media outlets to stream games specific to their market in a limited capacity.

Internet and Mobile Device Coverage to SDHSAA events include:

- All Fine Arts and Athletic events:
- Publishing results to social networking platforms and the website.
- Free video streaming is available to all devices from as many events as possible.
- Archived photo galleries of the events and awards presentations are accessible to anyone to access and download photos taken at SDHSAA events.

YouTube and Streaming from 2024-2025 Season:

- Girls State Softball Tournament 16.5k
- Track and Field State Meet 164.2K
- All State Jazz Band / Show Choir Concert 783 (streaming only)
- All State Band Concert 722 (streaming only)
- Boys State Basketball Tournament 544.8K
- Girls' State Basketball Tournament 603.6K
- Wrestling State Tournament 145.6k
- Esports Tournament 3.9K
- Gymnastics 77.1K
- Wrestling Duels State Championship 586.7K
- Volleyball Tournament 389.5K
- Football State Championship 98K views (YouTube only)
- Boys and Girls Soccer Championships 7.5K views (YouTube only)
- Cheer and Dance State Competition 27.4K (streaming only)
- Chorus and Orchestra Grand Concert 7.9K (streaming only)
- The streamed events reach over 390k users, with 2.6 million views and a total watch time of 578K hours.

Due to YouTube's restrictions on music, Cheer and Dance, Gymnastics, All-State Chorus and Orchestra, Band, and Jazz Band were not streamed live on YouTube.

Social Media Highlights from 2024-2025 Season:

SDPB's overall social media reach brings our SDHSAA coverage to millions, highlighting the stories and accomplishments of South Dakota's high school competitors to not only the state's population but also elevating their stories to the national stage.

Stories and events highlight views on Facebook

- The Avon Pirates softball team plays without Ashley Tolsma 39K views
- Kali Ringstmeyer breaks State Record in girls AA 100 Meter 101K views
- Colman-Egan breaks 4x200 meter relay state record- 147K views
- Peyson O'Neill breaks the state record in the 100m hurdles 258K views
- Asking Student Fans to name the mascots 68.8K views
- Bennett County defeats Centerville in semifinal action 114K views
- The Rapid City Central Drumline halftime performance 219K views
- Pine Ridge Thorpes Coach Casey Means 46K views
- Father and Son take wrestling quiz 33K views
- Kadoka Area first appearance at state volleyball in 42 years 41K views
- Watertown runs the 'Statue of Liberty Play' during the 11AAA 50K views
- Pierre TF Riggs training Camp 45.6 K views
- Brandon Valley Jazz Routine 53K views
- Crazy Horse High School's first appearance at State Cheer 33K views

Blog engagement on Facebook

- A state meet to remember for the O'Neill's of Bennett County
 - o 1.1K likes, 165 shares, 85 comments
- Mike and Terri's State Tournament Road Trip
 - o 466 likes, 46 shares, 36 comments
- Hang the banner, Bennett County. Warriors are girls' basketball champions
 - o 790 likes, 48 shares, and 39 comments
- Billie Jo and Mandy: Friends, Coaches, and (soon to be) Family
 - o 371 likes, 19 shares, 18 comments
- Rejoice, Onida, Sully Buttes wins first state title in 35 years
 - o 408 likes, 94 shares, 31 comments
- Britton-Hecla's Trevor Zuehlke has passed away
 - o 389 likes, 96 shares, and 18 comments

Featured High School Sports Shows

Tales from the Gridiron – Pierre TF Riggs Fall Camp, Harding County player commutes 70 miles for practice, Warner Coaching legacy, White River's first year in All Nations Conference, and Watertown Football field renovations and history

Tales from the Hardwood - Casey Means, Paiton and Lauryn Burckhard, Kobee Sherman's Midwest Miracles Classic, and the Neuendorf Family of Hamlin.

In Play with Craig Mattick

Craig's podcast rounds out our SDHSAA event coverage with in-depth interviews with past and present South Dakota sports figures.

SDPB 24/25 Content Plan for SDHSAA Events

The live-streamed and broadcast tournaments have varying live-streaming, broadcasting, and ondemand combinations.

- State Soccer Championships Live-streamed, Broadcast, and Archived
- The Cheer and Dance Competition Live-streamed, Broadcast, and Archived
- All-State Chorus & Orchestra Grand Concert Live-streamed, Broadcast, and Archived
- The State Football Championship Live-streamed, Broadcast, and Archived
- The State Volleyball Championship Live-streamed, Archived, and the Championship Matches Broadcast
- The State Gymnastics Meet live-streamed of all four apparatus, and Archived
- The State Wrestling Meet All matches are live-streamed and archived to SDPB.org. The team dual championships and individual championships are Broadcast and Archived
- Basketball Championships All classes and all games of Girls Basketball and Boys Basketball Tournaments will be live-streamed to sdpb.org and broadcast and Archived
- All-State Band Live-streamed, Archived, and Re-broadcasted
- All-State Jazz Band Live-streamed, Archived, and Re-broadcasted
- Esports Live-streamed and Archived

- State Track Meet Running events live-streamed and the final day broadcast on SDPB television, and all field events live-streamed
- The State Girls Softball Championships—all games for all three classes were livestreamed. The 3rd and 4th place winners and championship class AA were broadcast and archived.
- Golf, Tennis, Cross Country, Journalism, Oral Interpretation, Debate and individual Events, Student Council, and Visual Arts Contest—post judging results and take and post professional-grade photographs.

SDHSAA APPAREL POLICY FOR BOARD OF DIRECTORS AND STAFF

I. BOARD OF DIRECTORS AND STAFF BLAZER POLICY

Regular and Special Meetings:

❖ Two-day meetings: First day - Black blazer

Second day – Business casual

June meeting - Attire is business casual

❖ One-day meetings: Black blazer

❖ Presentation of awards at state events held inside: Black Blazer

Presentation of awards at state events held outside: SDHSAA jacket/wind shirt, sweater, or polo shirt

II. SDHSAA APPAREL PURCHASING POLICY

A. BOARD OF DIRECTORS:

First year issue— Apparel – Total of \$120.00

A blazer must be purchased through the SDHSAA group account and will be reimbursed at the group rate. If blazer size is known, the office will purchase the blazer for the employee. Female Board Members may purchase a blazer through the SDHSAA group account OR purchase a blazer on their own to be reimbursed at the group rate.

Third year issue—total of \$95.00

B. EXECUTIVE STAFF, FINANCE DIRECTOR, AND TECHNOLOGY DIRECTOR:

Original issue—blazer and other apparel -Total of \$320.00

Thereafter—blazer as needed and \$200.00 annually for other association apparel

C. ADMINSTRATIVE ASSISTANTS:

Annually--\$170.00

Additional apparel may be purchased by any of the individuals; SDHSAA will pay a maximum of \$15.00 per logo for embroidery and shipping.

25-26 BOARD OF DIRECTORS CLOTHING ALLOWANCE:

➤ Chad Allison \$120 + Blazer
 ➤ Jordan Bauer \$120 + Blazer
 ➤ Billy Clanton \$120 + Blazer

Randy Hartmann \$95

POLICIES FOR BOARD OF DIRECTORS

2025-26 MEETINGS

Six regular meetings and one annual meeting are scheduled for the 2025-26 school year. Special meetings may be called as deemed necessary by the Chairman.

NOTE: All times listed are central time.

(NFHS WEEK 4) Wednesday-Thursday, July 30-July 31, 2025 – PIERRE, SD

- Arrive on Wednesday, July 30, 2025, with room reservations at the Americann in Ft. Pierre for that evening.
- Strategic Planning Meeting at 10:30 a.m. on Wednesday, July 30, 2025. Meeting to be held at the SDHSAA Office Building located at 804 North Euclid, Pierre, SD.
- Regular meeting agenda to begin at 8:30 a.m. on Thursday, July 31, 2025. Meeting to be held at the SDHSAA Office Building located at 804 North Euclid, Pierre, SD.
- Depart on Thursday, July 31, 2025.

(NFHS WEEK 18) WEDNESDAY, NOVEMBER 5, 2025 – PIERRE, SD

- Arrive on Tuesday, November 4, 2025, with room reservations at the AmericInn in Ft. Pierre for that evening.
- Regular meeting agenda begins at 10:30 a.m. on November 5, 2025 at the SDHSAA office building.
- Departure on November 5, 2025.

(NFHS WEEK 29) WEDNESDAY, JANUARY 21, 2026 – PIERRE, SD

- Arrive on Tuesday, January 20, 2026, with room reservations at the Holiday Inn Express in Ft. Pierre for that evening.
- Regular meeting agenda begins at 9:00 a.m. on January 21, 2026 at the SDHSAA office building.
- Departure on January 21, 2026.

(NFHS WEEK 35) WEDNESDAY, March 4, 2026 – PIERRE, SD

- Arrive the evening of Tuesday, March 3, 2026, with room reservations at the Americann.
- Regular meeting agenda begins at 10:30 a.m. on March 4, 2026 at the SDSHAA office building.
- Departure on March 4, 2026.

(NFHS WEEK 42) WEDNESDAY AND THURSDAY, APRIL 22-23, 2026 – PIERRE, SD

- Arrive on Wednesday, April 22, 2026, with room reservations at the AmericInn in Ft. Pierre for that evening.
- Annual Meeting held at the SDHSAA Office Building beginning at 11:00 a.m. on Wednesday, April 22, 2026 at the SDHSAA office building.
- Regular meeting will begin Wednesday, April 22, 2026, thirty minutes following the Annual Meeting at the SDHSAA office Building.
- Regular meeting will resume Thursday, April 23, 2026 at 8:30 a.m.
- Departure on April 23, 2026.

(NFHS WEEK 50) TUESDAY AND WEDNESDAY, JUNE 16-17, 2026 - PIERRE, SD

- Arrive on Tuesday, June 16, 2026, with room reservations at the Americann in Ft. Pierre.
- Board dinner, with guests, at 6:00 p.m. on Tuesday, June 16, 2026.
- Regular Meeting held at the SDHSAA office building beginning at 8:30 a.m. on Wednesday, June 17, 2026.
- Departure on June 17, 2026.

NOTE- all times listed are Central Time

2025-26 SDHSAA BOARD OF DIRECTORS MEETINGS

MEETING DATES	MEETING SITE	MOTEL/HOTEL ROOM RESERVATIONS	RATES Single/Dbl.
July 30-July 31, 2025	SDHSAA Office Building	AmericInn, Ft. Pierre (July 30)	\$120
November 5, 2025	SDHSAA Office Building	AmericInn, Ft. Pierre (Nov. 4)	\$120
January 21, 2026	SDHSAA Office Building	Holiday Inn Express, Ft. Pierre (Jan. 20)	\$120
March 4, 2026	SDHSAA Office Building	AmericInn, Ft. Pierre (Mar. 3)	\$120
April 22-23, 2026	SDHSAA Office Building	AmericInn, Ft. Pierre (Apr. 22)	\$120
June 17, 2026	SDHSAA Office Building	AmericInn, Ft. Pierre (June 16)	\$120

BOARD OF DIRECTORS RESERVATIONS FOR 2025-26 EVENTS

DATE	EVENT	MOTEL/HOTEL ROOM	RATES
OF RESERVATION	D2 "A 22 C-16	RESERVATIONS Vermillion- Best Western	Single/Dbl.
October 5-6, 2025	Boys' "A" Golf		\$107/\$127
October 5-6, 2025	Boys' "AA" Golf	Rapid City- DoubleTree	\$110
Oct. 5-6 & 8-9, 2025	Girls' Tennis	Sioux Falls- Sheraton	\$170
Oct. 17-18, 2025	State Soccer	Rapid City- DoubleTree	\$110
Oct. 24-25, 2025	Competitive Cheer & Dance	Watertown- AmericInn	\$125
Oct. 25, 2025	Cross Country	Huron- Crossroads	\$150
Oct. 31- Nov. 1, 2025	All-State Chorus & Orchestra	Sioux Falls- Sheraton	\$146
Nov. 13-15, 2025	State Football Play-Offs	Vermillion- Best Western	\$107/\$157
Nov. 20-22, 2025	Combined Volleyball	Rapid City- DoubleTree	\$110
Dec. 5-6, 2025	State Oral Interp Festival	Watertown- Holiday Inn	\$160
Feb. 5-7, 2026	State One-Act Play Festival	Brandon- Holiday Inn	\$200
Feb. 13-14, 2026	State Gymnastics Meet	Mitchell- Hampton Inn	\$114
Feb. 13-14, 2026	State Wrestling Duals	Pierre- TBA	TBA
Feb. 13-14, 2026	State ESports	Aberdeen- Ramkota	\$160
Feb. 26-28, 2026	Combined Wrestling	Sioux Falls- Sheraton	\$152
Mar. 6-7, 2026	State Debate and IE	Aberdeen- Holiday Inn	\$160
Mar. 12-14, 2026	State Girls' "B" Basketball	Brookings- Country Inn & Suites	\$190
Mar. 12-14, 2026	State Girls' "A" Basketball	Watertown- Hampton Inn	\$170
Mar. 12-14, 2026	State Girls' "AA" Basketball	Rapid City- Double Tree	\$140
Mar. 19-21, 2026	State Boys' "B" Basketball	Aberdeen- Ramkota	\$179
Mar. 19-21, 2026	State Boys' "A" Basketball	Rapid City- DoubleTree	\$140
Mar. 19-21, 2026	State Boys' "AA" Basketball	Rapid City- DoubleTree	\$140
Mar 26-28, 2026	All-State Band	Rapid City-DoubleTree	\$140
Apr. 8-11, 2026	Visual Arts	Aberdeen- Holiday Inn	\$180
May 7-9, 2026	All-State Jazz Band & Show Choir	Mitchell- Holiday Inn	\$200
May 18-22, 2026	State Boys' Tennis Tournament	Rapid City-DoubleTree	\$140
May 28-30, 2026	State Track & Field	Sioux Falls-Sheraton	\$147
June 1-2, 2026	State Boys' & Girls' "B" Golf	Brookings- Country Inn & Suites	\$129
June 1-2, 2026	State Girls' "A" Golf	North Sioux City, SD- Holiday Inn	\$130
June 1-2, 2026	State Girls' "AA" Golf	Watertown- AmericInn	\$125
June 4-6, 2026	State A and B Softball	Aberdeen- Fairfield	\$120
June 4-6, 2026	State AA Softball	Sioux Falls-Sheraton	\$156

II. BOARD OF DIRECTORS EXPENSES

Expenses for the Board of Directors members attending meetings or other authorized Association events shall be paid according to the following schedule:

- 1. <u>Transportation:</u> For each car driven, reimbursement will be paid according to current state mileage rates per each allowable mile traveled to, during and from the site of the meeting or event. The rate paid to the Board of Directors will automatically increase to the current state rate to coincide with the SDHSAA's fiscal year, beginning July 1. If commercial transportation is used, the actual cost of the ticket will be reimbursed. If travel is by airline, coach fare shall be used unless first class is all that is available.
- 2. *Meals: In-State: Breakfast \$16.00; Lunch-\$19.00; Dinner-\$28.00 Out-of-State: TBD as per current IRS allowable rates.

Note: There will not be any allowances for spouse meals unless previously announced or pursuant to the policy set forth in #7 below.

*Meals reimbursed without an overnight stay shall be reported as taxable income.

Meals (In State and Out of State)	
When leaving before	When returning after
5:31 a.m.	7:59 a.m.
11:31 a.m.	12:59 p.m.
5:31 p.m.	7:59 p.m.

- 3. <u>Lodging:</u> Reimbursement of lodging will also include spouse for all Association events and functions. Since the SDHSAA must guarantee room occupancy, each board member is individually responsible to telephone the motel/hotel and cancel the reservation for the date(s) that a sleeping room is not required. Prior notification must be made to the SDHSAA office if not staying at the SDHSAA contracted motel/hotel. If not staying at the SDHSAA contracted motel/hotel, the board member will be reimbursed up to the contracted dollar amount of the SDHSAA contracted motel/hotel or the actual cost of the motel/hotel room as per the room receipt, whichever is less. Each board member will be guaranteed one (1) reserved room---additional room(s) must be secured by each individual board member.
- 4. <u>Gratuities:</u> Ten dollars per day (or \$3 per meal if not a full day) for gratuities when in-state. Gratuities TBD when out-of-state, not to exceed 20% of allowable IRS meal rates.
- 5. Expense vouchers: All expense vouchers relating to Association events/business (board meetings, state events, summer meeting, etc.) shall be turned in for payment within two weeks of the event/business for reimbursement. Vouchers not turned in within the two week period will not be reimbursed.
- 6. **Stipend:** Board of Education members serving on the SDHSAA Board of Directors shall be paid a \$75 stipend per day for attendance at SDHSAA Board of Director meetings.
- 7. During the June Board of Directors meeting, the executive director shall make arrangements for dinner with spouses and invited guests.

III. NATIONAL FEDERATION CONVENTION

A. Meals and lodging will be paid according to the foregoing schedule, except special meals such as banquets and luncheons will be reimbursed at cost, with these meals not to be included among meals reimbursed at Association rates. During the NFHS Summer Meeting, a "no-host" South Dakota dinner may be scheduled by the SDHSAA with board members, staff members, spouses, and others as invited guests.

B. Airfare will be paid for each board member attending the summer meeting. Members may choose to drive to the site of the meeting. Mileage will be paid pursuant to the current IRS rates, but mileage paid is not to exceed the price of the airfare. If individuals double up and travel by car, mileage will be paid at the above rate for one car, not to exceed the total of the combined airfares of the board members traveling in the car.

NOTE: members attending the NFHS Summer Meeting who are not flying into the NFHS designated city/airport, should be reimbursed for travel expenses up to the cost of a round-trip ticket and shuttle/cab fee. The round-trip ticket should be based on the cost of a ticket from Pierre as of May 15th of the convention year. The following receipts shall be attached to the voucher prior to reimbursement:

Airfare Car rental Gas Parking fee

Registration form Hotel Shuttle/cab

- C. When a board member travels by car, he/she will be reimbursed at the regular rates for meals and lodging for one additional day going to the meeting and one additional day returning. The additional meals and lodging will apply only if travel distance to the convention is more than five hundred (500) one-way miles.
- D. When travel is by plane, rideshare or taxi service will be reimbursed as needed.
- E. When part or all of the travel is by car, garage rental or airport parking space rental will be reimbursed at actual cost.
- F. Effective the 2013 NFHS Summer Meeting, board members will have the option of attending three (3) NFHS Summer Meetings during their tenure on the Board of Directors. Board members going off the Board following the June Meeting of the Board of Directors shall not attend the NFHS Summer Meeting at the expense of the Association. Future meetings: 2026- Salt Lake City, 2027- New York City, 2028- Indianapolis
- G. Miscellaneous travel expenses TBD on a yearly basis.

IV. LIABILITY INSURANCE

- A. Board of Directors members are covered by this policy. Coverage includes:
 - 1) Bodily injury liability, including participant and spectator bodily injury at events under the Association's jurisdiction, sponsorship or control.
 - 2) Property damage liability at events under the Association's jurisdiction, sponsorship and control.
 - 3) Auto Liability Insurance of secondary coverage in the amount of \$1,000,000 when driving personal car for Association business.
 - 4) Accidental Death/Trip Insurance \$250,000.

V. TICKETS FOR SDHSAA TOURNAMENTS/EVENTS

Each Board of Directors member shall be entitled to six (6) complimentary tickets/passes to include student and adult tickets/passes. The issuance of complimentary tickets/passes is contingent on the Board of Directors member actually attending the event. Additional tickets/passes, both student and adult, may be purchased prior to the event. This policy pertains to events where seats are reserved as well as events where seats are not reserved.

VI. OFFICER INDEMNIFICATION POLICY OF THE SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

Section 1: The South Dakota High School Activities Association (hereinafter, the "Association" or the "SDHSAA") shall indemnify, protect and hold harmless any person who was or is a party or is threatened to be made a party to any pending, completed or threatened action, suit or proceeding, whether civil, criminal, administrative, legislative or investigative (other than an action against said person by or on behalf of the Association) by reason of the fact that he/she is or was a board member, officer or employee serving as a member of the SDHSAA executive staff against all expenses (including attorney fees), judgments, fines and amounts paid or to be paid in settlement, actually and reasonably incurred by him/her in connection with such action, suit or proceeding if he/she acted in good faith and in a manner he/she reasonably believed to be in or not opposed to the best interests of the Association, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his/her conduct was unlawful. The termination of any such action, suit or proceeding by judgment, order, settlement, conviction, or probation upon a plea of nolo contendere or its equivalent, shall not, of itself, create any presumption or inference that the person did not act in good faith and in a manner which he/she reasonably believed to be in or not opposed to the best interests of the Association, and with respect to any criminal action or proceeding, had reasonable cause to believe his/her conduct was unlawful.

Section 2: Any expenses (including attorney fees) incurred in defending such action, suit or proceeding may be paid by the Association in advance of the final disposition of such action, suit or proceeding upon receipt of a written agreement by or on behalf of the person seeking indemnity to repay such amount or amounts if it shall ultimately be determined that he/she is not entitled to be indemnified by the Association as authorized above.

Section 3: The indemnification provided above shall not be deemed exclusive of any other legal rights to which those seeking indemnity may be entitled under any policy of insurance, other agreement or provision of law, and shall continue as to a person who has ceased to be a board member, director, officer or employee serving as a member of the SDHSAA executive staff and shall inure to the benefit of the heirs, executors and administrators of such person.

Section 4: The Association may purchase and maintain insurance on behalf of any person entitled to indemnity hereunder, but no retention or deductible amounts contained in any policy of insurance shall impair or restrict the full right of indemnity provided herein.

Section 5: This indemnification policy shall be effective for all acts and/or omissions occurring on or after its adoption by the SDHSAA Board of Directors, and shall remain in effect until amended or terminated by resolution of the SDHSAA Board of Directors. Provided, however, no subsequent amendment or termination of this indemnification policy shall impair or restrict the rights of any person entitled to indemnity hereunder for acts or occurrences prior to the adoption of any resolution amending or terminating this indemnification policy.

VII. AWARD PROCEDURE TO BE FOLLOWED AT SDHSAA STATE CONTESTS & TOURNAMENTS

- 1) Corporate partners, if attending the awards ceremony, shall each be represented at the ceremony by only one individual.
- 2) The SDHSAA would ask that the individuals representing corporate partners shall be dressed appropriately for a state contest awards ceremony.

A. SDHSAA policy stipulates that:

• At all indoors awards ceremonies involving the championship series of awards or any award presentation in the evening, the SDHSAA staff members and members

of the Board of Directors, shall wear black blazers.

- At all indoor non-championship series awards and all outdoors awards ceremonies (including the football championships), SDHSAA staff members and members of the Board of Directors shall wear SDHSAA sweaters, jackets or SDHSAA shirts.
- B. The SDHSAA would ask that corporate partner participants adhere to the following guidelines during awards ceremonies:
 - At all indoor awards ceremonies involving the championship series of awards or any award presentation in the evening, the corporate presenters should be dressed in a sport coat or dress casual (no polo shirts, etc.)
 - At all indoor non-championship series awards and all outdoors award ceremonies (including the football championships), apparel such as polo shirts, sweaters, etc., are appropriate.
- 3) At their January 12-13, 2000 meeting, the SDHSAA Board of Directors adopted the following policy for awards ceremony procedure involving SDHSAA Board of Directors (and/or SDHSAA staff) and all corporate partners:
 - A. Board of Directors (or staff) will hand out individual awards with the representatives of the corporate partners shaking the hand of each recipient.
 - B. During the presentation of team awards, the Board of Directors (or staff) will first greet and congratulate the head coach followed by the presentation of the team award by a representative of corporate partners.
 - C. Corporate representatives will alternate in the presentation of the team awards.

VIII. LIFETIME PASS

During the March 4, 2009, meeting of the Board of Directors, it was moved by Bryan Brewer, seconded by Doug Schooley, and passed unanimously to provide lifetime passes to all former members of the Board of Directors. The lifetime pass grants the cardholder whose name appears on the pass, along with a guest, the privilege of attending all SDHSAA sponsored state events free of charge. This pass does not provide the cardholder, or their guest, with a reserved seat, only admission to the facility. The lifetime pass shall not be honored at district or region contests held throughout the school year.

POLICIES FOR EXECUTIVE STAFF, FINANCE DIRECTOR, and TECHNOLOGY DIRECTOR

(Identified in this section as "Executive Staff")

Executive Director and Assistant Executive Directors

I. EMPLOYMENT OF STAFF

- A. An Executive Staff position is one which requires the employee to work directly with secondary school administrators, athletic directors, boys/girls athletic coaches, music, speech, journalism and student council director's et.al. in matters related to member school athletic and non-athletic programs.
- B. Whenever an Executive Staff position is open, the Executive Director is to notify the Board of Directors of the opening. All vacancies shall be advertised to the SDHSAA membership and other appropriate parties.
- C. Each applicant will be considered on his/her own merit as a condition of employment, and will not be discriminated against because of race, creed, color, age, sex, gender identity, or physical handicap.
- D. The appointment of the Executive Director and Assistant Executive Directors shall be the responsibility of the Board of Directors.

II. EXECUTIVE STAFF CONTRACTS

- A. Contracts shall be for one year or at the discretion of the Board of Directors.
- B. New contracts may be issued prior to the expiration date of existing contracts. The effective dates of the new contract will coincide with the SDHSAA fiscal year. (July 1 June 30).
- C. Contracts for employment of Executive Staff members shall have terminal dates consistent with the fiscal year and shall be binding upon both parties, except by mutual consent, and the term of the contract, subject to the provisions of resignation, dismissal, and/or retirement policies.

III.DISMISSAL PROCEDURE

- A. An Executive Staff member may be dismissed immediately for plain violation of contract, gross incompetence, immorality, insubordination, or conduct unbecoming an employee of the SDHSAA. Reason/s for dismissal is to be presented to the Executive Staff member in written form.
- B. Executive Staff members shall have the right to reply to such charges in a hearing. Said hearing shall be in closed session before the Board of Directors. The employee may be represented by legal counsel of his/her choice.

IV. OFFICE HOURS

- A. Regular office hours shall be Monday through Friday, 8:00 a.m. to 4:30 p.m. exclusive of paid holidays. Staff members are entitled to a one-hour lunch break. These hours pertain to the months of September through May NFHS Weeks 8-48 (August 25, 2025-June 5, 2026).
- B. From Monday of week 49 (June 8, 2026) to Friday of week 4 (July 31, 2026), the regular office hours shall be Monday through Thursday, 8:00 a.m. to 4:00 p.m. The office will be closed on Fridays.

- C. Starting Monday of week 5 (August 3, 2026) through Friday of week 7 (August 22, 2025) office hours will be 8:00 a.m. to 4:00 p.m. Monday through Friday.
- D. Starting Monday of week 8 (August 21, 2026) office hours shall return to 8:00 a.m. to 4:30 p.m.
- E. Any executive staff position of the association is not designed to be related in any way to a so-called 40-hour week. A staff member, some more than others, is required by the nature of the position to work without regard to hours, including evenings and Saturdays and Sundays at various times of the year, depending upon the particular demands of the job at that time. In recognition of the nature of the staff member's responsibilities, reasonable executive privileges are extended. Executive staff personnel are considered to be exempt employees insofar as the Fair Labor Standards Act (FLSA) is concerned because of the rationale cited above.

V. FISCAL YEAR

July 1 through June 30. All salaries, leaves, vacations, etc. shall be arranged in respect to the fiscal year.

VI. PAY DAYS

Staff members are paid on the 25th day of each month. If the 25th falls on a weekend, holiday, or State event (for personnel attending the event) the payday will be moved up accordingly.

VII. SALARIES

The Board of Directors shall annually determine salary adjustments.

VIII. MOVING STIPEND

Following Board action of April 15-16, 2008: A moving stipend, to be determined by the Board of Directors, shall be granted to any new executive staff member upon approval of their contract.

IX. INSURANCE

A. Effective July 1, 2026, Avera Health Plans will provide one plan choice. (1) Avera 5200 HDHP: Choice #1 will have a \$5,200 single deductible or \$10,400 embedded family deductible.

	Individual	Family (Embedded)
In-Network Deductible	\$5,200	\$10,400
Maximum Out-of-Pocket In-	\$5,200	\$10,400
Network		
Maximum Out-of-Pocket	\$20,000	\$40,000
Out-of-Network		
Co-pay to Count Towards	NA/No Co-Pay	NA/No Co-Pay
Deductible?	_	
Prescription Rider	0%	0%

B. Assistant eExecutive staff shall receive full family health insurance paid by the Association. Assistant eExecutive staff will receive an employer contribution of \$5,650.00 to their HSA on or about July 25th, 2026, and another \$2,900.00 on or about January 25, 2025. Employees entering the plan will receive the full \$8,550 in their HSA account on or about July 25, 2026.

- C. An assistant Executive staff on the single HSA plan will receive an employer contribution not to exceed the current year HSA contribution limit. The excess contribution will be paid to the employee as a taxable benefit.
- D. As per Board action of June 9-10, 2009, minutes page 11: Full family health insurance coverage shall be extended to the executive director.
- E. All employees must be enrolled in a health plan either sponsored by the Association or a qualified plan by the spouse's employer. (June 4-5, 2001) The executive director may opt out of employer insurance coverage if already covered by TRICARE (Military Insurance).
- F. The Association will pay the dental insurance premium for each employee. Family coverage is optional at the employee's expense.
- G. National Casualty Company (General Liability, Excess Liability)
 - 1. Staff members are covered by these policies. 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 or Directors;
 - b) Property damage liability at events under the Association's jurisdiction, sponsorship and control;
 - c) Advertising injury liability;
 - d) Libel or slander.

H. Automobile

- Executive staff members shall furnish their automobile for Association travel related duties and responsibilities. In instances where corporate vehicles are furnished, executive staff members shall drive corporate vehicles for all related Association duties and responsibilities. Allowances will be allowed for related travel to and from SDHSAA office building. The Association will be responsible for all fuel consumed by corporate sponsored vehicles.
- 2. Association Automobiles: The Association may provide automobiles to executive staff. Personal mileage shall be limited to commuting and de minimis mileage. Staff shall keep mileage logs detailing personal and business mileage for each calendar year. Personal mileage will be considered additional compensation based on IRS regulations, and added to each employee's W-2 for the year.
- 3. Auto Liability insurance, which covers all staff members, is secondary coverage in the amount of \$1,000,000 when driving personal or corporate car for Association business.
- 4. The rate paid staff will automatically increase to the mileage rate set by the State of South Dakota.

I. Life Insurance

1. A life insurance policy in the amount of \$15,000 is provided by the Association as a benefit to all full-time employees. Additional life insurance up to \$50,000 for the employee, \$25,000 for the employee's spouse, and \$10,000 for the employee's children may be purchased by the employee.

X. RETIREMENT

- A. Effective FY 2003-2004, the SDHSAA will become a member of the South Dakota Retirement System.
- B. Employees may continue to contribute to their 403 (b) plan up to the federally mandated maximum amount.
- C. It was voted during the April 10-11, 2001, meeting of the Board of Directors that Marlyn Goldhammer shall receive \$400.00 per month for the rest of his life to purchase supplemental medical insurance. This benefit will go into effect July 1, 2001. This stipend will be reported to the Internal Revenue Service on Form 1099.

XI. EXECUTIVE STAFF EXPENSES

- A. <u>Transportation:</u> For each personal car driven, reimbursement will be paid according to current state of South Dakota allowable rate per mile traveled to, during and from the site of the meeting or event. If corporate vehicles are driven, no mileage reimbursement will be paid. If commercial transportation is used, the actual cost of the ticket will be reimbursed. If travel is by airline, coach fare shall be used unless first class is all that is available.
- B. *Meals: In-State: Breakfast \$16.00; Lunch \$19.00; Dinner \$28.00, or actual expenses. Out-of-State Rates: TBD as per current IRS allowable rates.
 - * Meals reimbursed without an overnight stay shall be reported as taxable income.
 - * Meals incurred while driving to or returning from SDHSAA work related travel shall be reimbursed at in-state or out-of-state rates.
 - * Meals purchased for corporate partners, Board of Control, or other Association partners, shall be reimbursed at actual expense and are allowable on SDHSAA approved credit cards.

Meals (In State and Out of State)

When leaving before	When returning after	
5:31 a.m.	7:59 a.m.	
11:31 a.m.	12:59 p.m.	
5:31 p.m.	7:59 p.m.	

- C. <u>Lodging:</u> Reimbursement of lodging will also include spouse for all Association events and functions.
- D. <u>Gratuities:</u> Ten dollars per day for gratuities when in-state (\$3/meal if not a full day). Gratuities TBD when out-of-state—not to exceed 20% of allowable IRS meal rates
- E. <u>Incidental Expenses</u>: Incidental expenses as approved by the Executive Director will be reimbursed at actual cost with proper documentation, and are allowable on the SDHSAA approved credit cards.

XII. NATIONAL FEDERATION MEETINGS/CONVENTIONS:

- A. Meals and lodging will be paid according to the foregoing schedule, except special meals such as banquets and luncheons will be reimbursed at cost, with these meals not to be included among meals reimbursed at Association rates. During the NFHS Summer Meeting, a "no-host" South Dakota dinner may be scheduled by the SDHSAA with Board members, staff members, spouses, and others as invited guests.
- B. Airfare will be paid for each executive staff member and board member attending the

Summer Meeting. Members may choose to drive to the site of the meeting. Mileage will be paid pursuant to the current IRS rates, but mileage paid is not to exceed the price of the airfare. If individuals double up and travel by car, mileage will be paid at the above rate for one car, not to exceed the total of the combined airfares of the board members traveling in the car.

NOTE: members attending the NFHS Summer Meeting who are not flying into the NFHS designated city/airport, should be reimbursed for travel expenses up to the cost of a round trip ticket and shuttle/cab fee. The round-trip ticket should be based on the cost of a ticket from Pierre as of May 15th of the convention year. The following receipts shall be attached to the voucher prior to reimbursement:

Airfare Rental car Gas Parking fee

Hotel Registration form Shuttle/cab

- C. When an executive staff member or board member travels by car, he/she will be reimbursed at the regular rates for meals and lodging for one additional day going to the meeting and one additional day returning. The additional meals and lodging will apply only if travel distance to the convention is more than five hundred (500) one-way miles.
- D. When travel is by plane, rideshare and taxi service will be reimbursed as needed.
- E. When part or all of the travel is by car, mileage, garage rental or airport parking space rental will be reimbursed at actual cost.
- F. Miscellaneous travel expenses TBD on a yearly basis.

XIII. TICKETS FOR SDHSAA TOURNAMENTS/EVENTS

Each executive staff member shall be entitled to six (6) complimentary tickets/passes to include student and adult tickets/passes. Additional tickets/passes, both student and adult, may be purchased prior to the event. This policy pertains to events where seats are reserved as well as events where seats are not reserved.

XIV.OFFICER INDEMNIFICATION POLICY

Refer to Part VI, Page 7 of this manual.

XV. HOLIDAYS AND LEAVE

A. Paid Holidays

1. When the following regularly observed national or state holidays fall during the workweek (Monday through Friday) the SDHSAA office will be closed. If one of the recognized holidays falls on a Saturday, the office will be closed the preceding Friday (During NFHS Weeks 49-4, if a holiday falls on a Friday, the office will be closed the preceding Thursday). If one of the recognized holidays falls on a Sunday, the office will be closed the following Monday (During NFHS Weeks 49-4, if a holiday falls on a Sunday, the office will be closed the following Monday).

Independence Day Friday, July 4, 2025 Labor Day September 1, 2025 Native American Day October 13, 2025

Veteran's Day Tuesday, November 11, 2025

Thanksgiving recess November 27-28, 2025

Christmas and New Year's The office will close at 12:30 on Tuesday, December 23rd, 2023, and will re-open on Monday, January 5,

2026

Martin Luther King Jr. Day January 19, 2026 Presidents' Day February 16, 2026 Good Friday April 3, 2026 Easter Monday April 6, 2026 Memorial Day May 25, 2026

Juneteenth Friday, June 19, 2026

- 2. Holidays do not rate priority over job responsibilities; therefore, staff members are entitled to a different day off in the event their job responsibilities prevent normal observance of a paid holiday.
- 3. The executive director, in consultation with the Board of Directors, may adjust holiday times as necessary.

B. Sick Leave

- 1. An employee may use accumulated sick leave for personal or immediate family illness or injury; for medical, dental, optical consultation or treatment; or for quarantine. (For immediate family definitions see page 15, letter G, #2, or page 31, letter H, #2).
- 2. All contracted executive staff members shall be granted sick leave credit at the rate of 12 days per year.
- 4. The employee shall be permitted to accumulate unused sick leave without limit during the year.
- 5. No sick leave shall be allowed after termination of employment.
- 6. The amount of accumulated sick leave at the time when the illness or injury begins shall be available in full, and additional leave shall continue to accrue while an employee is using that already accumulated.
- 6. A staff member's daily pay will be deducted for each day absent after accumulated sick leave has expired. Sick leave will be granted and recorded on an hourly basis. Each employee shall be given an annual notice of unused sick leave. Daily pay shall be determined by dividing annual salary by 260.
- 7. Reimbursement of Unused Sick Leave- By Board action of April 2008, unused sick leave will not be reimbursed. There are no remaining grandfathered employees.

C. Vacation/Annual Leave

- 1. Contracted staff members shall be granted a paid vacation.
- 2. Annual leave is to be accrued monthly as listed below. Employees are allowed to carry over a maximum accrual of vacation leave from contract year to contract year of twice the annual rate. Employees may accrue above twice the annual rate during a contract year, however, at the end of each contract year, any vacation leave accrual in excess of twice the annual rate shall be forfeited.
- 3. Vacation leave will be accrued on the following basis:
 - a) The Executive Director shall earn 20 workdays of vacation time annually.
 - b) All other executive staff shall earn vacation leave on the following basis:

Length of ServiceEarned Vacation TimeFirst year12 Work DaysFrom 2 to 6 years of continuous service15 Work DaysYear 7 and over20 Work Days

An employee will advance to the next tier of vacation leave according to their anniversary date. If the anniversary date falls from the 1st of the month through the 15th of the month, the new accrual rate will begin on the 1st of that month. If the anniversary date falls on the 16th through the 31st of the month, the new accrual rate will begin on the 1st of the following month.

- 4. A paid holiday falling within the vacation period will not be counted as part of the vacation. Staff members may add such day to the total vacation days to which they are entitled.
- 5. Vacation must be scheduled with consideration to job responsibilities. Vacations for the Assistant Executive Directors shall be approved by the Executive Director.
- 6. Reimbursement of unused vacation leave:
 - a) Executive staff personnel shall be eligible for reimbursement up to the maximum allowed by current unused vacation leave policy.
 - b) Base pay shall be computed by dividing the current annual salary by 260 days.
 - c) Formula -Multiply the current base pay times the number of unused vacation days up to the limits set forth in the policy.

D. Parental Leave:

- 1. During the time that the mother is in the hospital due to childbirth and/or complications thereof, the employee (mother or father) shall be able to use sick leave. Once the mother has left the hospital, the employee shall use annual leave.
- 2. Parental leave, without pay, shall be granted per FMLA guidelines, provided the request is made in advance of the childbirth or adoption. (See form at end of the Policy Manual.)
- 3. Sick leave and vacation leave continue to accrue at regular rates while an employee is on approved parental leave.

E. Personal Leave:

- 1. Each contracted staff member may be granted up to one day, non-accumulated personal leave during any fiscal year. Personal leave shall be used for compelling personal reasons only and shall not be subtracted where other leave is provided.
- 2. Requested personal leave by Assistant Executive Directors shall be approved by the Executive Director. Personal leave of the Executive Director shall be approved by the Chairman of the Board of Directors.

F. Bereavement Leave:

1. Bereavement leave may be granted for necessary absence due to death, at the discretion of the Executive Director. Bereavement leave does not accumulate from year to year.

G. Emergency Leave for Family Illness:

1. Emergency Leave:

a) Emergency leave may be granted to an employee, without loss of pay, for health emergency requiring doctors care of an immediate family member whom is seriously ill.

2. Immediate Family:

a) The definition of immediate family includes, but not limited to, employees spouse, children, mother, father, brother or sister. Immediate family to also include members of non-traditional family (step-mother, step-father, etc.)

3. Excused Absences with Pay:

a) All employees must have more than thirty days of service to be eligible for excused absence with pay.

4. Duration of Emergency Leave:

- a) In-State: Up to three working days subject to the approval of the Executive Director.
- b) Out-of-State: Up to five working days subject to the approval of the Executive Director.

5. Additional Time:

- a) If an employee needs additional emergency leave, the additional time shall be gained in the following order:
 - (1) May use the one day of personal leave subject to the approval of the Executive Director.
 - (2) The employee may use up to two days (sixteen hours) of their accumulated sick leave subject to the approval of the Executive Director.
 - (3) The employee may use earned vacation days subject to the approval of the Executive Director.

6. Excused Absences without Pay:

a) Payroll deductions will be triggered after all of the afore mentioned days are used up. The excused absence without pay is subject to the pre-approval of the Executive Director.

H. Other Leaves:

a) Leave shall be granted for jury duty. In the event of jury duy, the employee may either take Annual Leave and keep jury duty earnings or forego Annual Leave and remit jury duty earnings to the SDHSAA office.

XVI. SEPARATION PAY POLICY

Separation pay benefit is available to any employee who has worked for the Association in accordance with the following:

- 1. Employee must be at least 55 years of age and has not yet reached their 69th birthday.
- 2. 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.
- 3. 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.
- 4. 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.
- 5. The first payment shall be made prior to June 30 of the retirement year with payments two and three being made following January 1 and prior to February 28 the following two years.

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.

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 Finance Director. In the event no beneficiary has been designated, such unpaid benefit shall be paid to the estate of the deceased.

Minutes 1-12/13-2000, Revised 4-20/21-2004, Revised 4-19/20-2005, Revised 3-1-2006

Contract dates for current employees eligible for separation pay:

Aaron Magnuson: September 15, 2008

Brooks Bowman: July 27, 2015 Daniel Swartos: July 1, 2017 Ryan Mikkelsen: July 1, 2020 Randy Soma: July 1, 2021 Kristina Sage: July 1, 2025

POLICIES FOR ADMINISTRATIVE ASSISTANTS

For the purpose of encouraging good labor relations, the Board of Directors makes the following provisions which apply to full-time administrative assistants.

I. STAFFING

- A. Board of Directors shall determine the number of full-time administrative assistants.
- B. Contracts of employment are not issued for administrative assistants. At all times, including after successful completion of the probation period, employment with SDHSAA is considered to be at-will, and the employment relationship may be terminated at any time for any lawful reason.

II. PROBATION PERIOD

The first 6 months of employment of all new employees shall be a probationary period, which shall consist of 6-months of continuous service. Performance reviews will be conducted after the first 3-months and at the conclusion of 6-months of employment. At the conclusion of the 6-month probation period, the Executive Director shall determine whether the employment will continue beyond the probation period. Completion of the probation period does not confer additional employment rights to the employee. Nothing in this section precludes termination of employment for any lawful reason prior to the completion of the probation period.

III. SICK AND ANNUAL LEAVE ACCRUAL

Sick leave and annual leave as outlined below will begin as follows:

- 1. Sick leave will begin to accrue on day one of service, but will not appear on the leave reports until after the first pay period. Sick leave cannot be taken until the completion of a 6-month probationary period.
- 2. Annual leave will begin to accrue on day one of service, but will not appear on the leave reports until after the first pay period. Annual leave cannot be taken until the completion of the 6-month probationary period.
- 3. Exceptions to the above may be granted at the discretion of the Executive Director.

IV. TERMINATION

- A. If an employee wishes to terminate her/his employment, she/he shall give two weeks written notice.
- B. An administrative assistant may be dismissed immediately and at any time for any reason, including but not limited to gross incompetence, immorality, insubordination, or conduct unbecoming an employee of the SDHSAA. For an employee no longer in the probation period, reason(s) for dismissal will be presented to the administrative assistant in written form.
- C. Administrative assistants dismissed who are not in the probation period have the right to reply to the reasons given for the dismissal in a hearing. Said hearing shall be in closed session before the Board of Directors. The employee may be represented by legal counsel of his/her choice.

V. OFFICE HOURS

- A. Regular office hours shall be Monday through Friday, 8:00 a.m. to 4:30 p.m. exclusive of paid holidays. Staff members are entitled to a one-hour lunch break. These hours pertain to the months of September through May.
- B. From Monday of week 49 (June 8, 2025) to Friday of week 4 (July 31, 2025), the regular office hours shall be Monday through Thursday, 8:00 a.m. to 4:00 p.m. The office will be closed on Fridays.
- C. Starting Monday of week 5 (August 3, 2025) through Friday of week 7 (August 22, 2025) office hours will be 8:00 a.m. to 4:00 p.m. Monday through Friday.
- D. Starting Monday of week 8 (August 25, 2025) office hours shall return to 8:00 a.m. to 4:30 p.m.
- E. In addition to the above, flextime may be granted to administrative assistants, subject to the approval of the Executive Director, in order to attend family functions/activities. Flextime cannot exceed 1 hour per request. The employee may flex hours for the day that the flextime was granted. As an example, an employee could work, with prior approval, 30 minutes prior to the regular work day and leave work 30 minutes early. This type of flextime is applicable to the months of September through May.
- F. Time sheets shall be kept and monitored for all administrative assistants. The time sheet shall document the workday requirements as set forth in section VII, page 18, Hours of Work. Time sheets shall also document all authorized overtime hours.
- G. The office will be open on Saturday and Sunday only when deemed necessary by the Executive Director.

VI. FISCAL YEAR

July 1 to June 30. All salaries, leaves, vacations, etc. shall be arranged in respect to the fiscal year.

VII. HOURS OF WORK

- A. All administrative assistants shall work hours as described in Section V (A-B), page 18. The lunch hour shall not be counted as part of the eight hours when working 7:30 a.m. to 4:30 p.m. During other working hours as described in Section V (A-B), pages 17-18, all administrative assistants shall be allowed a ½ hour lunch which shall not be counted as part of the working day.
- B. From August 25, 2025, to June 7, 2026, all work in excess of 8 hours, with the approval of the immediate supervisor, shall be considered as overtime. Overtime shall be paid at time and a half. Overtime shall be calculated for hours worked over 8 hours per day Monday through Friday. All hours worked on Saturday, Sunday, or holidays shall be paid at time and a half.
- C. Once an employee has left the office at the end of the regular day and is called back to work by executive staff; he/she will be compensated for a minimum of one hour at overtime rate.
- D. Driving time is work time. Passenger time outside normal work time is not work time unless passengers met at the office and helped load the vehicle with materials other than personal luggage prior to departure time. Then all passenger time to the destination is paid time. If passengers helped unload materials after arriving home, then passenger time after normal work time is paid time.
- E. All annual and sick leave shall count as hours worked.

VIII. PAY DAY

Pay day shall be the 25th of each month. In the event the 25th falls on a weekend or holiday, payday will be moved up accordingly. Monthly paychecks shall be based upon employees gross annual salary divided by twelve.

IX. SALARIES

The Board of Directors shall annually set the salaries for administrative assistants. All administrative assistants are considered to be covered by the Fair Labor Standards Act (FLSA).

X. OVERTIME

- A. Additional hours must be authorized by the executive staff. Overtime shall be based on all hours worked in excess of the eight-hour day during regular working hours and in excess of the hours set forth in section IV (B), page 18 during the summer time period.
- B. Hourly salary is determined by dividing the annual gross salary by 2,080. Gross salary includes salary set by the Board of Directors.
- C. All authorized overtime hours worked shall be eligible for time and a half. This includes all hours worked beyond the eight hour day as well as all hours worked on Saturday, Sunday, or holidays.
- D. The Executive Director shall have the discretionary authority to grant comp time to an employee when circumstances warrant. In such cases, the employee shall receive one and one-half hours of comp time for each hour worked in excess of eight hours. Employees shall use accumulated comp time within twenty (20) working days of accumulating comp time and shall receive prior approval from either the executive director or assistant executive directors.
- E. Any combination of hours worked coupled with sick leave and/or vacation leave that adds up to eight hours shall be used in determining when overtime is triggered.

XI. SOCIAL SECURITY

SDHSAA employees are covered by Social Security

XII. INSURANCE

A. Effective July 1, 2023, Avera Health Plans will provide one plan choice (1) Avera 5200 HDHP: Choice #1 will have a \$5,200 single deductible or \$10,400 embedded family deductible.

	Individual	Family (Embedded)
In-Network Deductible	\$5,200	\$10,400
Maximum Out-of-Pocket In-	\$5,200	\$10,400
Network		
Maximum Out-of-Pocket	\$20,000	\$40,000
Out-of-Network		
Co-pay to Count Towards	NA/No Co-Pay	NA/No Co-Pay
Deductible?	_	
Prescription Rider	0%	0%

B. As per Board action at the April 17-18, 2012 meeting: Administrative assistants will be offered single coverage health insurance paid by the Association. Administrative assistants have the option of adding family to either plan at their own expense, and will receive an employer contribution of \$2,600.00 to their HSA on or about July 25, 2025, and another \$1,550.00 on or about January 25, 2025.

- C. All employees must be enrolled in a group health plan either sponsored by the Association or a qualified plan by the spouse's employer. (June 4-5, 2001)
- D. The Association will pay the dental insurance premium for each employee. Family coverage is optional at the employee's expense.
- E. National Casualty Company (General Liability, Excess liability)
 - 1. Staff members are covered by these policies. 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 or direction;
 - b) Property damage liability at events under the Association's jurisdiction, sponsorship and control;
 - c) Advertising injury liability;
 - d) Libel or slander

F. Automobile

1. Auto Liability insurance, which covers all staff members, is secondary coverage in the amount of \$1,000,000 when driving personal car for Association business.

G. Life Insurance

1. A life insurance policy in the amount of \$15,000 is provided by the Association as a benefit to all full-time employees. Additional life insurance up to \$50,000 for the employee, \$25,000 for the employee's spouse, and \$10,000 for the employee's children may be purchased by the employee.

XIII. RETIREMENT

- A. Effective FY 2003-2004, the SDHSAA became a member of the South Dakota Retirement System.
- B. Employees may continue to contribute to their 403 (b) plan up to the federally mandated maximum amount.
- C. Resolution authorizing employees South Dakota Retirement Association buy back loans. The SDHSAA Board of Directors authorize the Association to loan to any SDHSAA employee with ten (10) years of continuous employment with the Association the principal amount of no more than Two Thousand Dollars (\$2,000.00) per each year of employment at an interest rate of two (2) percent.

XIV. ADMINISTRATIVE ASSISTANTS EXPENSES FOR ASSOCIATION APPROVED TRAVEL

- A. <u>Travel Expenses:</u> All travel expenses for administrative assistants must be approved in advance by the Executive Director.
- B. <u>Transportation:</u> For each car driven, reimbursement will be paid according to State of South Dakota allowable rate per mile traveled to, during, and from the site of the meeting or event. If commercial transportation is used, the actual cost of the ticket will be reimbursed. If travel is by airline, coach fare shall be used unless first class is all that is available. Mileage will be paid pursuant to the current State of South Dakota rate.

C. **Meals:** Reimbursement of meals will be the following:

In-State: Breakfast \$16.00; Lunch \$19.00; Dinner \$28.00.

Out-of-State Rates: TBD as per current IRS allowable rates.

- D. <u>Lodging:</u> Cost of hotel or motel room shall be paid by the SDHSAA if working the state event or on activity leave.
- E. <u>Gratuities:</u> Ten dollars per day for gratuities when in-state (or \$3/meal if not a full day) Gratuities TBD when out-of-state—not to exceed allowable IRS rates

XV. NATIONAL FEDERATION SUMMER MEETING:

- A. One (1) administrative assistant per year may attend the NFHS Summer Meeting according to the rotation set in place in 2016. The following rotation shall apply: 2026- Nicki Axtell, 2027- Marsha Karst, 2028- Maggie Price. Should the administrative assistant not attend during their designated year, no assistant shall attend that year.
- B. Meals and lodging will be paid according to the foregoing schedule, except special meals such as banquets and luncheons will be reimbursed at cost, with these meals not to be included among meals reimbursed at Association rates. During the NFHS Summer Meeting, a "no-host" South Dakota dinner may be scheduled by the SDHSAA with Board members, staff members, spouses, and others as invited guests.
- C. Airfare will be paid for each executive staff member, administrative staff member, and board member attending the Summer Meeting. Members may choose to drive to the site of the meeting. Mileage will be paid pursuant to the current IRS rates, but mileage paid is not to exceed the price of the airfare. If individuals double up and travel by car, mileage will be paid at the above rate for one car, not to exceed the total of the combined airfares of the board members traveling in the car.

NOTE: members attending the NFHS Summer Meeting who are not flying into the NFHS designated city/airport, should be reimbursed for travel expenses up to the cost of a round trip ticket and shuttle/cab fee. The round-trip ticket should be based on the cost of a ticket from Pierre as of May 15th of the convention year. The following receipts shall be attached to the voucher prior to reimbursement:

Airfare Rental car Gas Parking fee

Hotel Registration form Shuttle/cab

- D. When an administrative staff member travels by car, he/she will be reimbursed at the regular rates for meals and lodging for one additional day going to the meeting and one additional day returning. The additional meals and lodging will apply only if travel distance to the convention is more than five hundred (500) one-way miles.
- E. When travel is by plane, rideshare and taxi service will be reimbursed as needed.
- F. When part or all of the travel is by car, mileage, garage rental or airport parking space rental will be reimbursed at actual cost.
- G. Miscellaneous travel expenses TBD on a yearly basis.

XVI. TICKETS FOR SDHSAA TOURNAMENTS/EVENTS

Each administrative assistant shall be entitled to six (6) complimentary tickets/passes to include student and adult tickets/passes. The issuance of complimentary tickets is contingent on the administrative assistant actually attending the event. Additional tickets/passes, both student and adult, may be purchased prior to the event. This policy pertains to events where seats are reserved as well as events where seats are not reserved.

XVII. HOLIDAYS AND LEAVE

A. Paid Holidays:

1. When the following regularly observed national or state holidays fall during the workweek (Monday through Friday) the SDHSAA office will be closed. If one of the recognized holidays falls on a Saturday, the office will be closed the preceding Friday (During NFHS Weeks 49-4, if a holiday falls on a Friday, the office will be closed the preceding Thursday). If one of the recognized holidays falls on a Sunday, the office will be closed the following Monday (During NFHS Weeks 49-4, if a holiday falls on a Sunday, the office will be closed the following Monday).

Independence Day Friday, July 4, 2025 Labor Day September 1, 2025 Native American Day October 13, 2025

Veteran's Day Tuesday, November 11, 2025 Thanksgiving recess November 27-28, 2025

Christmas and New Year's The office will close at 12:30 on Tuesday, December

23rd, 2023, and will re-open on Monday, January 5,

2026

Martin Luther King Jr. Day
Presidents' Day
Good Friday
Easter Monday
Memorial Day

January 19, 2026
February 16, 2026
April 3, 2026
April 6, 2026
May 25, 2026

Juneteenth Friday, June 19, 2026

2. The executive director, in consultation with the Board of Directors, may adjust holiday times as necessary.

B. Sick Leave:

- 1. An employee may use accumulated sick leave for personal or immediate family illness or injury; for medical, dental, optical consultation or treatment; or for quarantine. (For Immediate Family definitions see page 15, letter G, #2, or page 24, letter H, #2).
- 2. All administrative assistants shall be granted sick leave credit at the rate of 12 days per year.
- 3. The employee shall be permitted to accumulate unused sick leave without limit during the year.
- 4. No sick leave shall be allowed after termination of employment.
- 5. The amount of accumulated sick leave at the time when the illness or injury begins shall be available in full, and additional leave shall continue to accrue while an employee is using that already accumulated.
- 6. Accumulated sick leave may not be used as vacation time. Unused vacation days may be designated as accumulated sick leave days.
- 7. A staff member's daily pay will be deducted for each day absent after accumulated sick leave has expired. A record of individual, accumulated sick leave and its use shall be maintained. Sick leave will be granted and recorded on an hourly basis. Each employee shall be given an annual notice of unused sick leave. Daily pay shall be determined by dividing annual salary by 260.

- 8. In the event extended illness causes the staff member to exhaust his/her accumulated sick leave, the Board of Directors may review the conditions and determine whether or not additional sick leave may be granted.
- 9. Unused sick leave will not be paid out upon termination of employment.

C. Vacation/Annual Leave:

- 1. Annual leave is to be accrued monthly as listed below. Employees are allowed to carry over a maximum accrual of vacation leave from contract year to contract year of twice the annual rate. Employees may accrue above twice the annual rate during a contract year, however, at the end of each contract year, any vacation leave accrual in excess of twice the annual rate shall be forfeited.
- 2. Vacation leave will be accrued on the following basis:

Each full-time administrative assistant shall be eligible for paid vacation. Vacation leave will be accrued on the following basis:

Length of service Earned vacation time
First year 12 days or 96 hours
Years 2-6 15 days or 120 hours
After 7 years of continuous employment 18 days or 144 hours

An employee will advance to the next tier of vacation leave according to their anniversary date. If the anniversary date falls from the 1st of the month through the 15th of the month, the new accrual rate will begin on the 1st of that month. If the anniversary date falls on the 16th through the 31st of the month, the new accrual rate will begin on the 1st of the following month.

- a) Annual leave is accrued monthly, with a maximum amount of accrual equal to twice the annual rate. When an employee reaches the maximum amount, they must take some time off or forfeit the amount that exceeds the limit allowed.
- 3. Full-time employees shall be granted a paid vacation. The accrual period shall be computed from the date of employment. The vacation schedule shall be determined by agreement with the Executive Director.
 - a) Employees are to take advantage of their full-earned vacation credits within twenty-four months.
 - b) A paid holiday falling within the vacation period will not be counted as part of the vacation. Employees may add such day to the total vacation days to which they are entitled.
- 4. Reimbursement of unused vacation leave:
 - a) Administrative assistants shall be eligible for reimbursement up to the maximum allowed by the current unused vacation leave policy.
 - b) Base pay shall be computed by dividing the current annual salary by 260 days.
 - c) Formula -Multiply the current base pay times the number of unused vacation days up to the limits set forth in the policy.

D. State Tournament/Activity Leave:

On an annual basis, all administrative assistants shall be allowed a maximum of 24 hours of state tournament leave or activity leave to attend events without using their accrued annual leave subject to the approval of the executive staff. Cost of hotel or motel room on the dates of the event shall be paid by the SDHSAA if on activity leave. There will be no reimbursement for any other expenses.

In most situations, the office will remain open during state tournament/state events with a minimum of one administrative assistant on duty. In the event all support staff desire to attend a specific event, a temporary assistant may be used to keep the office open. The office remaining open is at the discretion of the Board of Directors and Executive Director.

E. Parental Leave:

- 1. During the time that the mother is in the hospital due to childbirth and/or complications thereof, the employee (mother or father) shall be able to use sick leave. Once the mother has left the hospital, the employee shall use annual leave.
- 2. Parental leave, without pay, shall be granted per FMLA guidelines, provided the request is made in advance of the childbirth or adoption.
- 3. Sick leave and vacation leave continue to accrue at regular rates while an employee is on approved parental leave.

F. Bereavement Leave:

Bereavement leave may be granted for necessary absence due to death, at the discretion of the Executive Director. Bereavement leave does not accumulate from year to year.

G. Personal Leave:

- 1. Each administrative assistant may be granted up to one day, non-accumulated personal leave during any fiscal year. Personal leave shall be used for compelling personal reasons only and shall not be subtracted where other leave is provided.
- 3. Requested personal leave by the administrative assistants shall be approved by the Executive Director.

H. Emergency Leave for Serious Family Illness:

1. Emergency Leave:

a) Emergency leave may be granted to an employee, without loss of pay, for health emergency requiring doctors care of an immediate family member whom is seriously ill.

2. Immediate Family:

a) The definition of immediate family includes, but not limited to, employees spouse, children, mother, father, brother or sister. To also include members of non-traditional family (step-mother, step-father, step-children, etc.)

3. Excused Absences with Pay:

a) All employees must have more than thirty days of service to be eligible for excused absence with pay.

4. Duration of Emergency Leave:

- a) In-State: Up to three working days subject to the approval of the Executive Director.
- b) Out-of-State: Up to five working days subject to the approval of the Executive Director.

5. Additional Time:

a) If an employee needs additional emergency leave, the additional time shall be gained in the following order:

- (1) May use the one day of personal leave subject to the approval of the Executive Director.
- (2) The employee may use up to two days (sixteen hours) of their accumulated sick leave subject to the approval of the Executive Director.
- (3) The employee may use earned vacation days subject to the approval of the Executive Director.
- 6. Excused Absences Without Pay:
 - a) Payroll deductions will be triggered after all the afore mentioned days are used up. The excused absence without pay is subject to the pre-approval of the Executive Director.

I. Other Leaves:

a) Leave shall be granted for jury duty. In the event of Jury duty, the employee may either take Annual Leave and keep jury duty earnings or forego Annual Leave and remit jury duty earnings to the SDHSAA office.

XVIII. SEPARATION PAY POLICY

Separation pay benefit is available to any employee who has worked for the Association in accordance with the following:

- 1. Employee must be at least 55 years of age and has not yet reached their 69th birthday.
- 2. 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.
- 3. 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.
- 4. 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.
- 5. The first payment shall be made prior to June 30 of the retirement year with payments two and three being made following January 1 and prior to February 28 the following two years.

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.

In the event the employee entitled to the separation pay policy program 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 Finance Director. In the event no beneficiary has been designated, such unpaid benefit shall be paid to the estate of the deceased.

Minutes 1-12/13-2000, Revised 4-20/21-2004, Revised 4-19/20-2005, Revised 3-1-2006

Employment dates for current employees eligible for separation pay:

Marsha Karst: June 8, 2015 Nicki Axtell: June 21, 2022 Maggie Price: August 4, 2025

SDHSAA Non-discrimination policy

The South Dakota High School Activities Association is an Equal Opportunity Employer and provider of services. The South Dakota High School Activities Association does not discriminate on the basis of race, sex, age, religion, color, marital status, national origin, disability, or veteran's status in any decision pertaining to employment, including hiring, firing, wages, hours and other terms and conditions of employment, participation in any program or service offered or sponsored by the South Dakota High School Activities Association, the conduct of competition, selection of officials, host schools, or in any other fashion or manner. The South Dakota High School Activities Association complies with all laws and regulations of the United States and the State of South Dakota pertaining to the foregoing and expects similar compliance by its member schools and all participants.

Adopted January 12, 2011

SDHSAA Whistleblower Policy

SDHSAA WHISTLEBLOWER POLICY

General

The South Dakota High School Activities Association requires employees to observe high standards of ethical behavior in the conduct of their duties and responsibilities. As representatives of the Association, all such persons must practice honesty and integrity in fulfilling their responsibilities, and they must comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all employees to perform ethically and to comply with SDHSAA policies relating to financial integrity, and to report material violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No employee who in good faith reports a violation shall suffer harassment, retaliation, or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees to raise serious concerns as expeditiously as possible within the Association, rather than remaining silent or seeking resolution outside the SDHSAA.

Compliance Officers

The Association's Compliance Officers are responsible for investigating and resolving all reported allegations concerning financial impropriety, and shall promptly advise the SDHSAA Board of Directors of such allegations and of their findings. In addition, they are required to report to the Board of Directors at least annually on compliance activity. The SDHSAA's Compliance Officers are Dan Swartos, Executive Director, and Jo Auch, Assistant Executive Director.

Accounting and Auditing Matters

The Board of Directors, when performing its audit oversight function, is charged with addressing all reported allegations of impropriety regarding corporate accounting practices, internal controls, or auditing. The Compliance Officers shall promptly notify the Board of Directors of any such allegation and work with the Board until the matter is resolved.

Acting in Good Faith

Anyone making an allegation concerning a violation or suspected impropriety must be acting in good faith and have reasonable grounds for believing the information disclosed indicates an impropriety. Any allegations which prove to have been made maliciously or knowingly false will be viewed as serious disciplinary offenses.

Confidentiality

Allegations of impropriety may be submitted on a confidential basis by the complainant or may be submitted anonymously. Such allegations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Any anonymous allegation must provide sufficient supporting data to permit meaningful follow up. Anonymous allegations that are vague, ambiguous, or unsupported will be disregarded.

Handling of Reported Violations

The Compliance Officers will acknowledge receipt of non-anonymous allegations within two business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Adopted January 12, 2011

PARENTAL LEAVE REQUEST

I,	herewith request Parental Leave as set forth in the
South Dakota High School Activities	es Association Policy and Procedures Manual. Pursuant to said
policy, leave shall be granted, with	out pay, commencing on
and ending on	
Employee Signature	Date
Executive Director	Date

South Dakota High School Activities Association

I. SEPARATION PAY

II. BENEFICIARY DESIGNATION

The undersigned employee desig	nates	0	f	,
	as beneficiary of emp	oloyee's separation	pay benefit under S	DHSAA
Policies and revokes any previo	us designation, if any	v. (Failure to design	nate a beneficiary w	vill result
in payment of any death benefit	t payable to be made	to the employee's	estate to be distrib	uted in
accordance with the terms of a	Will or by intestate s	succession.)		
Date:	, 20			
Signed:				

SDHSAA Referring Decisions of the Board of Directors Policy

Any decision by the Board of Directors that involves a substantial/significant capital expense or that requires adding additional personnel can be referred to the vote of the membership by filing a petition within 45 calendar days with the Executive Director with the signatures based on these criteria:

- 1. Thirty (30) superintendents of member schools if the policy affects all member schools;
- 2. Twenty-five (25) percent of superintendents of member schools in a specific class if the policy is class specific.

The Board of Directors' decision in question will not take effect until the vote of the membership is completed. The vote of the entire/class specific membership will be completed not more than 45 days following the receipt of the petition by the Executive Director. To be repealed a simple majority vote of the member schools, either entire or class specific, must vote in favor of the appeal. If the simple majority vote is not met, the decision goes into effect on the date specified by the original motion.

Adopted August 27, 2015

CREDIT CARD USE AND ELECTRONIC TRANSACTIONS

Staff shall complete vouchers for meal reimbursement while traveling on association business. Rates for meals paid will match those of Board of Directors members. Meals paid without an overnight stay will be reimbursed as taxable income.

The SDHSAA is committed to using its financial resources wisely. The Board recognizes that credit cards and electronic transactions may provide Association employees with a convenient payment option and may also improve business office efficiency.

Credit Cards: The Board authorizes the use of credit card or electronic payment for official Association purchases and acquisitions. The Executive Director is responsible for authorization and control of the use of credit cards, subject to the final SDHSAA Board of Directors approval of payments.

Authorized use of the credit card is limited to the person in whose name the card is issued and may not be loaned to another person.

The credit card is for business-related purposes only. It may not be used for personal purchases. The credit card is Association property and should be used only for authorized Association purchases. The Executive Director/Assistant Executive Directors are authorized to use the credit card when scheduling travel by contest officials, judges, directors or consultants retained by the Association including, but not limited to, lodging and airline tickets. Executive staff members are authorized to use an Association credit card to purchase items online that cannot be reasonably purchased elsewhere or when purchasing or paying for items online results in significant savings. The executive staff is also authorized to use the credit card for prepayment of items/services when required by a vendor or in instances of savings to the Association.

The items listed below are Board authorized purchases. All other credit card purchases require prior approval from the Executive Director.

Authorized Credit Card Purchases:

Office/tournament supplies, computer supplies, utility, and office equipment maintenance, safety equipment or supplies, catering or small dining services, travel expenses such as conference registration fees, lodging, meals, and airline tickets, fuel for Association vehicles, and car rentals (car rentals must be pre-approved by the Executive Director). In addition, credit card purchases are allowable for meals during corporate partner, state event director, legislative, Board of Directors, and administrative meetings.

The card users shall submit charge card receipts to the Finance Director no later than the date established by the Finance Director.

The Finance Director shall audit the charge card receipts, reconcile the charge card statement and process the charges for payment.

Cardholders are not allowed to use the credit card for purchases greater than \$5,000 without prior authorization by the Executive Director.

Any cardholder benefits or revenue generated from the use of Association-issued credit or purchase cards shall be for the exclusive use of the Association. Employees shall reimburse the Association for any charges that are disallowed by the SDHSAA Board of Directors.

Executive staff must return the credit card to the Finance Director upon termination, resignation, or being directed to do so by the SDHSAA Board of Directors.

w/credit card policy—adopted 11-4-2015

CONFLICT OF INTEREST POLICY

BOARD MEMBER CONFLICT OF INTEREST

The Board of Directors of the South Dakota High School Activities Association requires that each person elected to membership on the Board of Directors be without interest which might jeopardize the performance of their duties which are in the best interest of the SDHSAA and interscholastic athletic and fine arts programs in general.

A board member will not have any direct pecuniary interest in a contract which could be affected by a decision of the South Dakota High School Activities Association. A direct pecuniary interest is any decision by a SDHSAA board member that inures to the individual's private gain or loss or to the private gain or loss of a business associate. Conflicts of interest would include but are not limited to direct financial interest in a company or product furnishing any labor, services, materials, supplies or equipment.

If a member of the SDHSAA Board of Directors should have or develop a conflict of interest, such person shall immediately identify the conflict and remove himself or herself from any discussion or action involving the matter in conflict unless the conflict is waived by 2/3 of the elected members of the Board.

Adopted June 8, 2017

SDHSAA DOCUMENT RETENTION POLICY (Updated May 2017)

The Association records of the SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION (hereafter the "Association") are important assets. Association records include essentially all records you produce as an employee, whether paper or electronic. A record may be as obvious as a memorandum, an e-mail, a contract or a case study, or something not as obvious, such as a computerized desk calendar, an appointment book or an expense record.

The law requires the Association to maintain certain types of Association records, usually for a specified period of time. Failure to retain those records for those minimum periods could subject you and the Association to penalties and fines, cause the loss of rights, obstruct justice, spoil potential evidence in a lawsuit, place the Association in contempt of court, or seriously disadvantage the Association in litigation.

The Association expects all employees to fully comply with any published records retention or destruction policies and schedules, provided that all employees should note the following general exception to any stated destruction schedule: If you believe, or the Association informs you, that Association records are relevant to litigation, or potential litigation (i.e., a dispute that could result in litigation), then you must preserve those records until the Legal Department determines the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records. If you believe that exception may apply, or have any question regarding the possible applicability of that exception, please contact the Executive Director or the Finance Director.

From time to time the Association establishes retention or destruction polices or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that bear special consideration are identified below. While minimum retention periods are suggested, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention identified above, as well as any other pertinent factors.

- (a) <u>Tax Records</u>. Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of deductions, business costs, accounting procedures, and other documents concerning the Association's revenues. Tax records should be retained for at least six (6) years from the date of filing the applicable return.
- (b) <u>Audit Records</u>: Audit records include, but may not be limited to, bank statements, invoices, vouchers, voided checks, credit memos, ticket manifests, tickets and passes, payroll registers. monthly close records, participation fees, unclaimed property, team expenses forms, and sub-state financial reports should be retained for at least six (6) years. Audited financial statements and equipment records should be retained permanently.
- (c) Employment Records/Personnel Records. State and federal statutes require the Association to keep certain recruitment, employment and personnel information. The Association should also keep personnel files that reflect performance reviews and any complaints brought against the Association or individual employees under applicable state and federal statutes. The Association should also keep all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel in the employee's personnel file. Employment and personnel records should be retained for six (6) years.
- (d) <u>Board and Board Committee Materials.</u> Meeting minutes should be retained in perpetuity in the Association's minute book. A clean copy of all Board and Board Committee materials should be kept for no less than three years by the Association.

- (e) <u>Press Releases/Public Filings.</u> The Association should retain permanent copies of all press releases and publicly filed documents under the theory that the Association should have its own copy to test the accuracy of any document a member of the public can theoretically produce against that Association.
- (f) <u>Legal Files.</u> Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.
- (g) <u>Marketing and Sales Documents.</u> The Association should keep final copies of marketing and sales documents for the same period of time it keeps other Association files, generally three years.
 - An exception to the three-year policy may be sales invoices, contracts, leases, licenses and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.
- (h) <u>Development/Intellectual Property and Trade Secrets</u>. Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The documents detailing the development process are often also of value to the Association and are protected as a trade secret where the Association:
 - (i) derives independent economic value from the secrecy of the information; and
 - (ii) The Association has taken affirmative steps to keep the information confidential.
- (i) <u>Contracts.</u> Final, execution copies of all contracts entered into by the Association should be retained. The Association should retain copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of the publicly filed contracts.
- (j) Electronic Mail. E-mail that needs to be saved should be either:
 - (i) printed in hard copy and kept in the appropriate file; or
 - (ii) downloaded to a computer file and kept electronically or on disk as a separate file. The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

Questions about this policy should be referred to the Finance Director who is in charge of administering, enforcing and updating this policy.

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

CONSTITUTION AND BYLAWS

July 1, 2025 All Provisions of the Bylaws Effective to June 30, 2026

BOARD OF DIRECTORS

Dr. Jeff Danielsen (President) – Divisi	ion II Representative Term Ends June 30, 2027	Watertown
Randy Hartmann (Vice-President) – S	chool Board, Large School Group Term Ends June 30, 2028	Pierre
Jordan Bauer – Division I Representat	Term Ends June 30, 2030	Rapid City Central
Chad Allison – Division III Represent	Term Ends June 30, 2028	Lennox
Jeff Kosters – Division IV Representa	tive Term Ends June 30, 2026	Frederick Area
TBD – East River At-Large Represent	tative Term Ends June 30, 2030	TBD
Chris Long – West River At-Large Re	representative	Harrisburg
Chuck Wilson – Native American Sch	nool At-Large Representative Term Ends June 30, 2029	Todd County
Billy Clanton – School Board, Small S	School Group Term Ends June 30, 2030	Harding County

SDHSAA HEADQUARTERS

804 North Euclid Avenue, Suite 102, P.O. Box 1217

Pierre, South Dakota 57501

Telephone: (605) 224-9261 Fax: (605) 224-9262

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Revised 7/25 1 - Constitution

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STATE OF SOUTH DAKOTA IDENTIFYING STATUTES

SDCL 13-1-57 DEFINITIONS REGARDING NEWS MEDIA COVERAGE OF HIGH SCHOOL ACTIVITIES (AMENDED 2021)

Terms used in §§ 13-1-58 and 13-1-59 mean:

- (1) "Association," any association that meets the requirements of § 13-36-4;
- (2) "Journalism," the gathering, preparing, collecting, photographing, recording, streaming, broadcasting, writing, editing, reporting, or publishing of news or information that concerns matters of public interest for dissemination to the public, including on the internet;
- (3) "Media contractor," any entity that contracts with a school board, school district, or association to conduct journalism at any interscholastic high school activity or event;
- (4) "News media," personnel of a newspaper or other periodical issued at regular intervals, a news service, a radio station, a television station, or a television network, regardless of whether the news media is in print, electronic, or digital format;
- (5) "School district," the same meaning as in § 13-5-1;
- (6) "School board," the same meaning as in § 13-8-1.

SDCL 13-1-58 INTERFERENCE WITH NEW MEDIA COVERAGE OF HIGH SCHOOL ACTIVITIES PROHIBITED- EXCEPTION (AMENDED 2021)

No school district, school board, association, or media contractor may interfere with the right of news media to attend and engage in journalism concerning any interscholastic high school activity or event. No association or media contractor may charge a fee for news media to engage in journalism at any such activity or event. The school district or school board shall prevent any school under its authority from interfering with the right of news media to engage in journalism at any such activity or event. The provisions of this section do not apply to any state championship interscholastic event.

SDCL 13-1-59 PROMULGATION OF RULES TO ACCOMMODATE NEWS MEDIA COVERAGE OF HIGH SCHOOL ACTIVITIES (AMENDED 2021)

The board of a school district may adopt policies governing reasonable accommodations for news media to conduct journalism at all interscholastic high school activities and events. The policies on reasonable accommodations shall allow news media all necessary access to conduct journalism at such events, free of charge, subject to reasonable limitations for public safety, available space, and the right of the general public to attend such events.

SDCL 13-1-72 CASH PAYMENT ACCEPTED- SCHOOL AFFILIATED EVENT (ADDED 2025)

A qualifying school that refuses to accept a cash payment from an individual for admission to a school-affiliated event on the day of the event, must grant the individual admission to the event without charge if:

- (1) The individual demonstrates that the individual has an amount of cash sufficient to pay for the admission fee; and
- (2) Seating to the event is available.

For the purposes of this section "cash" means any physical coin, currency, or note that is designated as legal tender by federal law.

For the purposes of this section, "qualifying school" means any school district or accredited nonpublic school.

For the purposes of this section, "school-affiliated event" means any athletic competition, play, musical, concert, performance, or any other activity occurring in this state, which is conducted or sponsored by the qualifying school, or in which the qualifying school participates, and for which an admission fee that is less than two hundred dollars per individual is charged.

SDCL 13-16-35 HIGH SCHOOL INTERSCHOLASTIC ACTIVITIES ENDOWMENT

Any member school of an association provided for in 13-36-4 to which control, supervision, and regulation of high school interscholastic activities has been delegated, may, during each school year, allow any portion of the admissions fees collected at a single event in each activity recognized by the association to be used by a local organization that supports local interscholastic activities. The portion of the admissions fees provided to the local organization shall be used for a purpose that is approved in advance by the local school board, and may be used for a local endowment fund that is dedicated to assisting the local school district with its educational needs. The local organization shall maintain complete records of the admissions fees it receives, and shall provide a report to the local school board detailing the specific use of the admission fees.

6 – State Statutes Revised 7/25

SDCL 13-28A-1 OPEN ENROLLMENT WITH NEIGHBORING STATES

The secretary of the Department of Education may enter into agreements with the appropriate parties from the states bordering South Dakota to establish an enrollment options program between South Dakota and each neighboring state.

SDCL 13-28A-2 CONTENT OF AGREEMENT

Any agreement to allow open enrollment between South Dakota school districts and a bordering state's school districts entered into pursuant to this chapter shall specify the following:

- 1) If the bordering state sends more students to South Dakota than South Dakota send to the bordering state, the bordering state will pay South Dakota an amount agreed upon for the excess number of students sent to South Dakota; and
- 2) If South Dakota sends more students to the bordering state than the bordering state sends to South Dakota, South Dakota will pay the bordering state an amount agreed upon for the excess number of students sent to bordering state.

SDCL 13-28A-3 APPLICATION PROCEDURE

Any agreement entered into pursuant to this chapter shall specify the application procedures for the enrollment options program between South Dakota and the bordering state.

SDCL 13-28A-7

If South Dakota enters into an open enrollment agreement with a bordering state, for the purposes of state aid to education distributed pursuant to chapter 13-13, any student open enrolled to a South Dakota district from a bordering state is included in the receiving school district's fall enrollment.

SDCL 13-28-10. School residency of child residing in home other than residence of parents, guardian, or noncustodial parents--Petition to local school board---Appeal. Amended 2022

Except as otherwise provided in this section, if a school age child resides in a home other than the residence of the child's parents, guardian, or noncustodial parents, on a temporary or permanent basis, the school residency of the child is where the parents, noncustodial parents, or guardian reside unless, upon request of the person with whom the child is living, the board of the school district accepts the child as a resident of that school district.

If the board rejects the request, the person who made the request may, within fifteen days after receipt of the rejection, petition the board for a hearing. The decision of the board, after the hearing, may be appealed to the circuit court.

A school age child is a resident of the school district in which the child is placed by the Department of Corrections, the Department of Human Services, or the Department of Social Services.

SDCL 13-28-37 COLLEGE CREDIT—Amended 2003—An act to repeal the limit on credit hours for certain students. (Amended 2020)

Any student in grades nine, ten, eleven or twelve may apply to an institution of higher education or a technical college as a special student in a course or courses offered at the institution of higher education or technical college. The student shall obtain the school district's approval of the postsecondary course or courses prior to enrolling. If, however, the student is enrolled in a nonpublic school or a tribal school, the student shall obtain approval of the postsecondary course or courses prior to enrolling, and if the student is receiving alternative instruction pursuant to § 13-27-3, the student shall obtain approval of the postsecondary course or courses prior to enrolling from the provider of the alternative instruction. If approved, the student shall receive full credit towards high school graduation as well as postsecondary credit for each postsecondary course. The school district shall record each course under this section on the student's transcript and shall use each course score to calculate academic standing.

If a failing final course grade is received in a postsecondary course under this section, the student receiving the failure is no longer eligible to enroll for postsecondary courses under this section absent a showing of good cause.

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SDCL 13-28-43 OPEN ENROLLMENT BETWEEN SOUTH DAKOTA SCHOOLS Amended 2018

A student's parent or legal guardian who wishes to enroll the student, or an emancipated student who wishes to enroll, under the provisions of §§ 13-28-40 to 13-28-47, inclusive, in a South Dakota school district other than the resident district or in a school within the resident district other than the school to which the student has been assigned shall apply on forms provided by the Department of Education.

The school board or the board's designee of the district in which the student desires to enroll shall approve or disapprove the application and shall notify the applicant and the resident board, if applicable, of its decision within five days of the decision. The district in which the student desires to enroll shall review the applications in the order received. However, if the applicant is a sibling of a student accepted into and currently enrolled in the district pursuant to §§ 13-28-40 to 13-28-47, inclusive, that student's application shall take priority over all other applications the district has received consistent with § 13-28-44.

Transfers to a school district other than the resident school district under the provisions of §§ 13-28-40 to 13-28-47, inclusive, may only take place prior to the last Friday in September during the first semester of any school year, and prior to the last Friday in January during the second semester of any school year. If a school district approves an application for such a transfer after the deadline in the first semester, the transfer will occur at the start of the second semester. If a school district approves an application for such a transfer after the deadline in the second semester, the transfer will occur at the start of the following school year. However, the deadlines for transfer do not apply if:

- (1) A student is seeking to transfer to an alternative school or a specialized nonpublic educational program;
- (2) A student enrolls in a school district after the deadline in either semester; or
- (3) The receiving school district school board or the board's designee determines that special circumstances exist and allows a student to transfer after the deadline.

Intra-district transfer applications may be accepted and acted upon at any time at the board's discretion if the policies on which the transfer decisions are based are consistent with the other requirements of §§ 13-28-40 to 13-28-47, inclusive.

An application may be withdrawn by the applicant prior to the approval of the request and upon notification of the district to which the student applied. Once approved by the district in which the student wishes to enroll, the approved application serves as the applicant's notice of intent to enroll in the nonresident district or desired school during the school year and obligates the student to attend school in the nonresident district or desired school during the school year, unless, as provided in § 13-28-47.1, the affected school board or boards agree in writing to allow the student to transfer back to the resident district or assigned school, or unless the parents, guardians, or emancipated student change residence to another district.

Once enrolled in a nonresident district or nonassigned school, the student may remain enrolled and is not required to resubmit annual applications.

8 – State Statutes Revised 7/25

SDCL 13-32-9 SUSPENSION FROM EXTRACURRICULAR ACTIVITIES FOR CONTROLLED SUBSTANCE VIOLATIONS. (Amended 2014)

Any person adjudicated, convicted, the subject of an informal adjustment or court-approved diversion program, or the subject of a suspended imposition of sentence or suspended adjudication of delinquency for possession, use, or distribution of controlled drugs or substances or marijuana as defined in chapter 22-42, or for ingesting, inhaling, or otherwise taking into the body any substances as prohibited by § 22-42-15, is ineligible to participate in any extracurricular activity at any secondary school accredited by the Department of Education for one calendar year from the date of adjudication, conviction, diversion, or suspended imposition of sentence. The oneyear suspension may be reduced to thirty calendar days if the person participates in an assessment with a certified or licensed addiction counselor. If the assessment indicates the need for a higher level of care, the student is required to complete the prescribed program before becoming eligible to participate in extracurricular activities. Upon a second adjudication, conviction, diversion, or suspended imposition of a sentence for possession, use, or distribution of controlled drugs, substances, or marijuana as defined in chapter 22-42, or for ingesting, inhaling, or otherwise taking into the body any substance as prohibited by § 22-42-15, by a court of competent jurisdiction, that person is ineligible to participate in any extracurricular activity at any secondary school accredited by the Department of Education for one year from the date of adjudication, conviction, diversion, or suspended imposition of sentence. The one year suspension may be reduced to sixty calendar days if the person completes an accredited intensive prevention or treatment program. Upon a third or subsequent adjudication, conviction, diversion, or suspended imposition of sentence for possession, use, or distribution of controlled drugs or substances or marijuana as defined in chapter 22-42, or for ingesting, inhaling, or otherwise taking into the body any substances as prohibited by § 22-42-15, by a court of competent jurisdiction, that person is ineligible to participate in any extracurricular activity at any secondary school accredited by the Department of Education. Upon such a determination in any juvenile court proceeding the Unified Judicial System shall give notice of that determination to the South Dakota High School Activities Association and the chief administrator of the school in which the person is participating in any extracurricular activity. The Unified Judicial System shall give notice to the chief administrators of secondary schools accredited by the Department of Education for any such determination in a court proceeding for any person eighteen to twenty-one years of age without regard to current status in school or involvement in extracurricular activities. The notice shall include name, date of birth, city of residence, and offense. The chief administrator shall give notice to the South Dakota High School Activities Association if any such person is participating in extracurricular activities.

Upon placement of the person in an informal adjustment or court-approved diversion program, the state's attorney who placed the person in that program shall give notice of that placement to the South Dakota High School Activities Association and chief administrator of the school in which the person is participating in any extracurricular activity.

As used in this section, the term, extracurricular activity, means any activity sanctioned by the South Dakota High School Activities Association. Students are ineligible to participate in activity events, competitions, and performances, but a local school district may allow a student to participate in practices.

13-32-9.1. (Amended 2014) CONSEQUENCES IMPOSED BY LOCAL DISTRICTS

No local school board may impose a lesser consequence than those established in § 13-32-9, but a local school district may adopt a policy, by local school board action, with more strict consequences to meet the needs of the district.

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13-32-9.2. (Amended 2015) REDUCED SUSPENSIONS—MINIMUM REQUIREMENTS—COMMENCEMENT OF SUSPENSION

If a suspension is reduced pursuant to § 13-32-9, a suspension for a first offense shall make the student ineligible for a minimum of two South Dakota High School Activities Association sanctioned events. If two sanctioned events for which the student is ineligible do not take place within the reduced suspension period, the student's suspension remains in effect until two sanctioned events for which the student is ineligible have taken place. If a suspension is reduced pursuant to § 13-32-9, a suspension for a second offense shall make the student ineligible for a minimum of six South Dakota High School Activities Association sanctioned events. If six sanctioned events for which the student is ineligible do not take place within the reduced suspension period, the student's suspension remains in effect until six sanctioned events for which the student is ineligible have taken place. To count toward the minimum number of events, the student must participate in the entire activity season and may not drop out or quit the activity to avoid suspension and the failure of a student to complete the entire activity season shall result in the student being ineligible for one year from the date of adjudication, conviction, the subject of an internal adjustment or court approved diversion program, or the subject of a suspended imposition of sentence or suspended adjudication of delinquency. A suspension that is not completed by the student during one activity season shall carry over to the next activity season in which the student participates. In addition, a suspension that is reduced pursuant to § 13-32-9 is only in effect during the South Dakota High School Activities Association's activity year, which begins on the first day of its first sanctioned event and concludes on the last day of its last sanctioned event. A reduced suspension that is not completed by the end of one activity year shall carry over to the next activity year.

A suspension begins on:

- (1) The day following the notification to a school administrator by the Unified Judicial System that a student has been adjudicated, convicted, the subject of an informal adjustment or court approved diversion program, or the subject of a suspended imposition of a sentence or a suspended adjudication of delinquency for possession, use, or distribution of controlled drugs, substances, or marijuana as defined in chapter 22-42, or for ingesting, inhaling, or otherwise taking into the body any substance prohibited by § 22-42-15 and the school administrator gives notice to the South Dakota High School Activities Association and the students; or
- (2) The day following the student's admission to a school administrator that the student committed an offense enumerated in subdivision (1), which shall be made with the student's parent or guardian present if the student is an unemancipated minor, and the school administrator gives notice to the South Dakota High School Activities Association.

10 – State Statutes Revised 7/25

SDCL 13-36-4 HIGH SCHOOL INTERSCHOLASTIC ACTIVITIES ASSOCIATIONS-QUALIFICATIONS-POWER AND AUTHORITY Amended 2021

- 13-36-4. Delegation of control, supervision, and regulation of high school interscholastic activities to association. The school board of a public school, approved and accredited by the secretary of the Department of Education, may delegate, on a year to year basis, the control, supervision, and regulation of any high school interscholastic activities to any association which is voluntary and nonprofit if:
- (1) Membership in such association is open to all high schools approved and accredited pursuant to this section, including any school that allows participation by students receiving alternative instruction as set forth in § 13-27-3, pursuant to the provisions of this title;
- (2) The constitution, bylaws, and rules of the association are subject to ratification by the school boards of the member public school districts and the governing boards of the member nonpublic schools and include a provision for a proper review procedure and review board;
- (3) The report of any audit required by § 13-36-5 is made public on the association's website as well as the Department of Legislative Audit's website;
- (4) The association complies with the provisions of chapter 1-25 and chapter 1-27. However, the association, and its employees, meetings, and records, are afforded the same exemptions and protections as a political subdivision or public body is provided under chapter 1-25 and chapter 1-27; and
- (5) The association shall report to the Government Operations and Audit Committee annually, or at the call of the chair.

The governing body of a nonpublic school, approved and accredited by the secretary of the Department of Education, or AdvancED, or the Association of Christian Schools International (ACSI), or the Association of Classical and Christian Schools (ACCS), or Christian Schools International (CSI), or National Lutheran School Accreditation (NLSA), or Commission for Oceti Sakowin Accreditation (COSA), or Wisconsin Evangelical Lutheran Synod School Accreditation, may also delegate, on a year to year basis, the control, supervision, and regulation of any high school interscholastic activities to any association which is voluntary and nonprofit if membership in such association is open to all high schools approved and accredited pursuant to this section, including any school that allows participation by students receiving alternative instruction as set forth in § 13-27-3, pursuant to the provisions of this title, and if the constitution, bylaws, and rules of the association are subject to ratification by the school boards of the member public school districts and the governing boards of the member nonpublic schools and include a provision for a proper review procedure and review board.

Any association which complies with this section may exercise the control, supervision, and regulation of interscholastic activities, including interscholastic athletic events of member schools. Such association may promulgate reasonable uniform rules, to make decisions and to provide and enforce reasonable penalties for the violation of such rules.

SDCL 13-36-5 ANNUAL AUDIT OF HIGH SCHOOL ACTIVITIES ASSOCIATION-PAYMENT-REPORT

Any association exercising the grant of authority contained in SDCL 13-36-4 to regulate public and non-public schools shall be audited annually by the state department of legislative audit and a report of such audit shall be made to the Legislature. The association shall pay for the audit at the rate prescribed by SDCL 4-11-18.

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SDCL 13-36-7 OPEN ENROLLMENT/OUT OF STATE/ALT. INSTRUCTION (AMENDED 2021)

Any student enrolling in a South Dakota district pursuant to $\S 13-15-21$ is eligible to participate in any interscholastic activity sponsored by the South Dakota High School Activities Association.

Each public school district shall allow participation in athletics, fine arts, or activities for a child being provided alternative instruction pursuant to § 13-27-3 within the district in which the child resides. The parent, guardian, or other person in control of a child being provided alternative instruction shall submit proof of age when participating in athletics, fine arts, or activities. Any child being provided with alternative instruction and participating in South Dakota High School Activities Association activities shall be held to the same local training rules and South Dakota High School Activities Association transfer and non-academic eligibility rules as enrolled students.

Pursuant to § 13-27-3 and before the current season of the sport or activity the alternative instruction child is participating in, the parent, guardian, or other person in control of a child being provided alternative instruction shall provide the appropriate school official with a copy of a transcript of the previous semester's completed coursework that is issued by the parent, guardian, or other person in control of a child being provided alternative instruction shall notify the appropriate school official if the child becomes ineligible under South Dakota High School Activities Association or local school rules in so far as those standards apply to § 13-27-3.

Nothing in this section confers any vested right in any student wishing to participate in any interscholastic activity to be selected for competition in such activity. However, any enrolled student who leaves an accredited program during the course of the school year and who will be provided alternative instruction is ineligible for participation in interscholastic activities for the balance of the current season of the sport or activity the student is participating in at the time of notification of alternative instruction.

SDCL 13-36-8 7th and 8th GRADE NONPUBLIC ELEMENTARY OR MIDDLE SCHOOL STUDENTS

Any seventh or eighth grade student who attends a nonpublic elementary or middle school that is not affiliated with a nonpublic high school may participate in interscholastic activities at a nonpublic high school, at the discretion of the nonpublic school, if the student meets the same scholastic standards required by the South Dakota High School Activities Association for high school participation.

Adopted 2005 session

SDCL 13-36-9 to 13-36-14 adopted 2011 session

Concussion guidelines and information sheet. The South Dakota High School Activities Association, in concert with the Department of Education, shall develop guidelines to inform and educate member schools, coaches, athletes, and the parents or guardians of athletes, of the nature and risk of concussion, including continuing to play after sustaining a concussion. A concussion information sheet shall be signed and returned by any athlete who seeks to compete in activities sanctioned by the South Dakota High School Activities Association and the athlete's parent or guardian prior to the athlete's participation in any youth athletic activities sanctioned by the South Dakota High School Activities Association. A signed information sheet is effective for one academic year.

The guidelines and information sheet shall include protocols and content consistent with current medical knowledge for informing and educating each member school, coach, and athlete participating in athletic activities sanctioned by the South Dakota High School Activities Association, and the athlete's parent or guardian as to:

- 1) The nature and risk of concussions associated with athletic activity;
- 2) The signs, symptoms, and behaviors consistent with a concussion;
- 3) The need to alert appropriate medical professionals for urgent diagnosis or treatment if an athlete is suspected to have received a concussion; and
- 4) The need to follow proper medical direction and protocols for treatment and return to play after an athlete sustains a concussion.

SDCL 13-36-10

Coaches to complete training program. The South Dakota High School Activities Association and the South Dakota Department of Education shall develop a training program consistent with § 13-36-9. Each coach participating in athletic activities sanctioned by the South Dakota High School Activities Association shall complete the training program each academic year.

12 – State Statutes Revised 7/25

SDCL 13-36-11

Removal of athlete exhibiting symptoms of concussion. An athlete shall be removed from participation in any athletic activity sanctioned by the South Dakota High School Activities Association at the time the athlete:

- 1) Exhibits signs, symptoms, or behaviors consistent with a concussion; or
- 2) Is suspected of sustaining a concussion.

SDCL 13-36-12

Return of athlete to activity. No athlete who has been removed from participation in an athletic activity sanctioned by the South Dakota High School Activities Association may return to athletic activities until the athlete:

- 1) No longer exhibits signs, symptoms, or behavior consistent with a concussion; and
- 2) Receives an evaluation by a licensed health care provider trained in the evaluation and management of concussions and receives written clearance to return to play from such health care provider.

SDCL 13-36-13

Licensed health care provider defined. For the purposes of § 13-36-12, a licensed health care provider is a person who is:

- 1) Registered, certified, licensed, or otherwise recognized in law by the State of South Dakota to provide medical treatment; and
- 2) Trained and experienced in the evaluation, management, and care of concussions.

SDCL 13-36-14

Cause of action not created. Sections to §§ 13-36-9 to 13-36-13, inclusive, do not create any liability for, or create any cause of legal action against, a school, a school district, or any officer or employee of a school or school district.

SDCL 13-67-1 (2022) Athletic teams and sports- Designation by Sex- Participation

Any interscholastic, intercollegiate, intramural, or club athletic team, sport, or athletic event that is sponsored or sanctioned by an accredited school, school district, an activities association or organization, or an institution of higher education under the control of either the Board of Regents or the Board of Technical Education must be designated as one of the following, based on the biological sex at birth of the participating students:

- (1) Females, women, or girls;
- (2) Males, men, or boys; or
- (3) Coeducational or mixed.

Only female students, based on their biological sex, may participate in any team, sport, or athletic event designated as being for females, women, or girls.

For purposes of this section, biological sex is either female or male and the sex listed on the student's official birth certificate may be relied upon if the certificate was issued at or near the time of the student's birth. The failure to comply with this section is a limited waiver of sovereign immunity for relief authorized under this chapter.

SDCL 13-67-2 (2022)- Complaint- Investigation- Harm incurred by athlete

If a student suffers direct or indirect harm as a result of a violation of § 13-67-1, that student has a private cause of action for injunctive, mandamus, and declaratory relief, against the accredited school, school district, activities association or organization, or institution of higher education under the control of either the Board of Regents or the Board of Technical Education that caused the harm.

If a student is subjected to retaliation or other adverse action by an accredited school, school district, activities association or organization, or institution of higher education as a result of reporting a violation of § 13-67-1 to an employee or representative of the school, school district, activities association or organization, institution of higher education, or to a state or federal governmental entity having oversight authority, that student has a private cause of action for injunctive, mandamus, and declaratory relief, against the school, school district, activities association or organization, or institution of higher education. In addition, no governmental entity may investigate a complaint or take any adverse action against an accredited school, school district, activities association or organization, or institution of higher education, or any employee or governing board member of the foregoing for compliance with § 13-67-1.

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SDCL 13-67-3 (2022)- Harm incurred by institution

If an accredited school, school district, or institution of higher education under the control of either the Board of Regents or the Board of Technical Education suffers any direct or indirect harm as a result of a violation of § 13-67-1, that school, school district, or institution of higher education has a private cause of action for injunctive, mandamus, and declaratory relief, against the governmental entity, licensing or accrediting organization, or activities association or organization.

SDCL 13-67-4 (2022)- Limitation of actions – Attorney Fees

No governmental entity, accredited school, school district, or institution of higher education may be liable to any student for its compliance with § 13-67-1. A civil action under § 13-67-2 or 13-67-3 must be initiated within two years from the date the alleged harm occurred. Any party prevailing on a claim brought under § 13-67-2 or 13-67-3 is entitled to reasonable attorney's fees and costs.

SDCL 13-67-5 (2022)- Lawsuit- Public defense- Costs assumed by the state

For any lawsuit brought or any complaint filed against an accredited school, a school district, or an institution of higher education under the control of either the Board of Regents or the Board of Technical Education, or an employee, board, or a member thereof, as a result of compliance with § 13-67-1, the attorney general shall provide legal representation at no cost to that entity or individual.

In addition to the expenses of representation, the state shall assume financial responsibility for any other expense related to the lawsuit or complaint and incurred by an accredited school, a school district, or an institution of higher education, or an employee, board, or a member, including any award for attorney's fees and costs for which that entity or individual would be otherwise responsible.

SDCL 36-4A-26.1 PHYSICALS

In addition to doctors of medicine and doctors of osteopathy, this statute gives physician's assistants the authority to give exams and sign the form.

SDCL 36-9A-12 PHYSICALS

In addition to doctors of medicine and doctors of osteopathy, this statute gives nurse practitioners the authority to give exams and sign the forms.

SDCL 36-5-15 PHYSICALS

In addition to doctors of medicine and doctors of osteopathy, this statute gives doctors of chiropractic the authority to give exams and sign the forms.

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CONSTITUTION OF THE SDHSAA

Preamble

The school districts of the state of South Dakota, acting by and through their duly elected school board members, having heretofore associated together in the creation and development of a voluntary, non-profit association organized for the advancement of both curricular and co-curricular interscholastic activities, do hereby jointly and in cooperation with each other, and with the nonpublic schools authorized by law to join therein, for the perpetuation of the Association, do hereby establish this Constitution and these Bylaws.

ARTICLE I NAME

This Association shall be known as the South Dakota High School Activities Association, (Referred to herein as the Association or as the SDHSAA) and its duration shall be perpetual.

ARTICLE II OBJECT

The purpose of this Association is to direct and coordinate interscholastic activities carried on by the member high schools of South Dakota.

It shall have the duty and obligation to control, coordinate, and direct the operation of the interscholastic activity programs of its member schools. Among these programs shall be those in athletics, speech, music, student council, publications, and such like or related programs as now or hereafter may be organized among member schools and which are recognized by the Bylaws.

It shall also attempt to equalize activity opportunity by standardizing qualifications for participants, coaching and directing procedures, and treatment of visiting teams and participants in connection with all activities.

ARTICLE III MEMBERSHIP

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

SECTION 2. BASIS FOR CLASSIFICATION BY ENROLLMENT. (Amended 2021) Member schools are classified according to enrollment for participation in the various athletic or fine arts activities sponsored by the Association, reflective of actual figures collected by the South Dakota Department of Education on the last Friday in September of each reclassification/alignment year. In addition to actual figures collected by the South Dakota Department of Education, a Free and Reduced Lunch Multiplier shall be utilized to adjust enrollment counts dependent upon the reported percentage of students in grades 9-12 at each school who qualify for Free and Reduced Lunch according to the South Dakota Department of Education per Federal guidelines. The Free and Reduced Lunch percentage shall be multiplied by 30%, and the resulting percentage will be used to reduce the enrollment count of the school, with a maximum multiplier reduction of 30%. The resulting enrollment count with multiplier shall be used as the official enrollment number of the school when determining classifications. Special programs utilized by the Federal Government whereby a school is classified on an other than annual basis may be considered by the Board of Directors (i.e.- Community Food Programs, etc.). Reclassification and alignments for all sports and fine arts activities shall be done at the same time so that the two-year periods are concurrent for all activities.

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

ARTICLE IV FINANCE

SECTION 1. REVENUE. The revenue of this Association shall consist of dues paid as provided by Article III, receipts from paid admissions from activities sponsored by the Association, fees, ball contracts, television contract, corporate contracts and other revenues as may be established by the Board of Directors.

SECTION 2. BUDGET. The Board of Directors shall adopt a budget for the Association for its fiscal year, beginning July 1 and ending June 30.

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ARTICLE V ASSOCIATION MEETINGS

SECTION 1. TIME AND PLACE OF MEETINGS. The time and place of the regular annual meeting shall be established by the Board of Directors. The specific day, hour, and place shall be determined and timely notice thereof given by the Board of Directors through the office of the Executive Director. Special meetings may be held at times and places that may be determined by the Board of Directors.

SECTION 2. ONE VOTE ONLY. In the transaction of business of the Association each member school shall have one vote.

SECTION 3. OFFICIAL REPRESENTATION. Member schools shall be represented at the meetings by the principal of the high school or the superintendent of schools or a duly authorized faculty representative.

SECTION 4. QUORUM. Representatives from ten schools shall constitute a quorum at any regular annual or special meeting of this Association.

ARTICLE VI

ADMINISTRATIVE ORGANIZATION

SECTION 1. BOARD OF DIRECTORS. For the purpose of administering the affairs of the Association under the powers granted by this Constitution and the Bylaws of this Association there is hereby created a separate administrative entity designated as the Board of Directors of the South Dakota High School Activities Association. The Board of Directors shall consist of nine members.

Seven of these shall be Superintendents, Principals, and Athletic/Activity Directors of member schools and two shall be members of the Board of Education of a member school. One member shall be a Native American Superintendent, Principal or Athletic/Activity Director from a Native American member school. The composition of the seven administrative positions shall occur in such manner that at no time shall any of the three groups be represented by more than three persons. Representation will be in a ratio system with Superintendents, Principals, and Athletic/Activities Directors being rotated through the ratios.

The term of a Board of Directors member will be five years in length. No member of the Board of Directors will be eligible to be elected to consecutive terms. A Board of Directors member may be elected or appointed to fill an unexpired term.

No (1) member public school district, OR, (2) private/parochial school shall be represented by more than one person on the Board of Directors. **Adopted 5-27-14**

NOTE: See Administrative Procedure Policy at the end of this document.

SECTION 2. ELECTION OF BOARD OF DIRECTORS MEMBERS. Members of the Board of Directors shall be elected to five-year terms. 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 of votes cast. If no candidate receives a majority a run-off election shall be held between the top two vote getters.

Election of the members of the Board of Directors shall be governed as follows:

- A. One member of the Board of Directors shall be elected as an At-Large member from the west river, and one member of the Board of Directors shall be elected as an At-Large member from the east river, with said position filled by either a superintendent, principal, or athletic/activity director from a member school. The west river At-Large Board of Directors member must be elected from the west river region, and the east river At-Large Board of Directors member must be elected from the east river region of the state. The Missouri River shall be the dividing line between the east and west regions. In the event that the boundaries of a school district are located on both sides of the Missouri River, the physical location of the high school shall determine whether said school district is east river or west river. Should the east or west river Board of Directors member move to a school on the opposite side of the river, membership on the Board of Directors shall be forfeited.
- B. Four members of the Board of Directors shall be elected according to four divisions of school enrollment (9-11).
- C. Two members of the Board of Directors shall be Board of Education Members. One Board of Education member shall be from the large-school group which comprises approximately one-half of the school enrollment (Grades 9-11). The other Board of Education member shall be from the small-school group which comprises approximately the other half of the school enrollment (Grades 9-11).
- D. One member shall be elected as an At-Large member from a SDHSAA member Native American school. Native American school shall be defined as any SDHSAA member school with a Native American student population of at least 50% in grades 9-12 as determined by the SD Department of Education. The At-Large position shall be filled by a Native American Superintendent, Principal or Athletic/Activity Director.
- E. When a representative of the Board of Directors loses the qualifications for which he or she was elected or appointed; such as resignation, removal from a district or category, withdrawal from the profession or any other reason which might make one ineligible to serve, he or she no longer remains eligible to serve on the Board of Directors. Adopted 5-27-14

The Board of Directors shall be empowered to determine the four divisions of school enrollment (9-11), such divisions to be outlined as follows:

1) Division I to include at least one-fourth of the total student enrollment.

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- 2) Division II shall include the next-highest enrolled group of school districts to include at least one-fourth of the total student enrollment.
- 3) Division III shall include the next-highest enrolled group of school districts in terms of enrollment.
- 4) Division IV shall contain all remaining school districts.

Enrollment figures shall be from the previous school year and shall be the Average Daily Membership enrollment figures for Grades 9-11 as submitted to the Executive Director. **Adopted 5-29-15**

Election of Board of Directors members shall in all cases be by ballot sent to all member high schools within ten days after the Annual Meeting. To be valid, ballots shall be presented to the Board of Education for official action to be attested to by the Board Chairman. The deadline for the return of ballots shall be set by the Board of Directors and shall be no earlier than 30 days, and no later than 35 days after the date of the Annual Meeting of the Association.

SECTION 3. FILL VACANCIES. The Board of Directors will have the power to fill any vacancy occurring on the Board of Directors by the appointment or election of some eligible person of the same classification as the member to be replaced. The member selected to fill the vacated position will serve until the end of the term of the member being replaced.

SECTION 4. OFFICERS OF THE BOARD OF DIRECTORS. The Board of Directors shall elect from its own membership, each year at its June Board of Directors meeting, a chairman and vice-chairman for the ensuing school year. The Board of Directors shall appoint the Executive Director as the Treasurer who shall have charge of all funds of the Association, under the direction of the Board of Directors, and shall give such bond as the Board of Directors shall demand, the premium for which shall be paid from the funds of the Association.

SECTION 5. ASSOCIATION OFFICERS. The officers of this Association shall be the officers of the Board of Directors of the Association, including the Executive Director, and shall have all the powers, privileges and obligations expressed or implied in this Constitution and Bylaws.

SECTION 6. EXECUTIVE DIRECTOR. The Board of Directors shall employ a full-time Executive Director and fix the salary. The Board of Directors shall employ such other and necessary professional and clerical assistance as may be necessary and shall have authority to fix their salaries. The Executive Director shall be the official executive for the Board of Directors and shall carry on the activities and discharge the duties, including those of the Treasurer, that naturally accrue to such office, but at all times be guided in his decisions and actions by this Constitution and Bylaws and by the policies established by the Board of Directors and by any special instructions given him from time to time by the Board. Decisions of the Executive Director that may aggrieve a member or members concerned may be appealed to the Board of Directors and the resultant action of the Board of Directors shall hold precedence over any deviating decision of the Executive Director.

SECTION 7. HEADQUARTERS. The Board of Directors shall establish an Association headquarters and shall rent or otherwise provide a suitable office for the Executive Director and shall provide equipment for such clerical help and for organizing and protecting the official records of the Association including records of its activities, decisions, and regulations.

SECTION 8. MEETINGS OF THE BOARD OF DIRECTORS. There shall be as many meetings of the Board of Directors as necessary to take care of the business of the Association. Meetings may be called by the chairman, or a subsequent meeting may be arranged by action of the board at any meeting. The expenses of the Board of Directors members in attending the meetings of the board shall be paid from Association funds. Five members shall constitute a quorum for the transaction of business at any properly called meeting of the Board of Directors. A majority of the elected members present must vote in favor for passage of any measure.

SECTION 9. NATIONAL FEDERATION. The Association shall hold a membership in the National Federation of State High School Associations and may hold a membership in such other national high school associations as the Board of Directors may designate or determine. The constitution, Bylaws, regulations and playing rules of such national organization, upon approval by the Board of Directors, shall apply to all members of this Association in all high school interscholastic activities to which regulations of the national association or associations are designed to apply, excepting cases of conflict in Bylaws or rules, if any, between such national associations and this Association.

ARTICLE VII ADMINISTRATION BY THE BOARD OF DIRECTORS

(Functions, Powers, Duties)

SECTION 1. CONTROL OF FUNDS. The Board of Directors shall:

- A. Determine all necessary expenditures of Association funds.
- B. Make available the books and records for audit by the state.
- C. Present a full report of such audited accounts to the annual meeting of the Association.

SECTION 2. CONTROL OF ACTIVITY DATES. All interscholastic events and dates for such events shall be approved, cleared or arranged for by the Board of Directors.

SECTION 3. POWERS CONNECTED WITH ELIGIBILITY OF STUDENTS. In connection with the eligibility of students representing member high schools in all South Dakota high school activities, including athletics, music, speech, and all other competitive events, the Board of Directors, or its designee, shall have the following powers:

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- A. To receive, investigate as may be necessary, and pass judgment upon complaints made by one member about the eligibility or the alleged ineligibility of participants from another member school.
- B. To investigate on its own initiative doubtful cases of eligibility among participants in a member school.
- C. To declare ineligible such participants as in its judgment do not meet the eligibility requirements of the Association.
- D. To investigate on its own initiative alleged violations of the Association's Constitution, Bylaws, and regulations.
- E. To suspend or discipline a member school that has violated the Constitution and Bylaws of the Association by using participants in inter-school competition who do not conform to the regulations of the Association.
- F. To issue, when requested in writing by a member, declaratory rulings on questions of general interest involving the applicability of the Constitution or a Bylaw to factual situations.
- G. To bar a student from participating in any high school contests as a penalty for violating the Constitution or any of the Bylaws of the Association as herein after provided.
- H. To reinstate any student who has been suspended from participation in activities for violation of the Constitution and Bylaws, after one school year of such suspension, if the conclusion of the board from evidence is that the violation was due to ignorance of a rule or Bylaw or its full meaning.
- I. To rectify any error made by anyone that results in depriving a student of rightful eligibility under this Constitution and Bylaws to participate in interschool activities or that results in granting such eligibility undeservedly.
- J. The Board of Directors, or the Executive Director, as hereinafter provided in Section 10, shall have authority to waive the enforcement of the transfer rule when it appears that an individual student would be unjustly penalized because of (1) death of a parent; (2) divorce; (3) court adjudicated separation of the parents; (4) change in economic status of the parents beyond the control of the student's family which forces the transfer. A waiver under this sub-section shall only be granted when the economic change is a foreclosure, bankruptcy, or parents loss of job which would require documentation by the parents; (5) assignment, by any governmental agency of a student to a particular school or school district; (6) assignment, by any governmental agency, of a student to a facility such as McCrossan Boys Ranch; and (7) any other circumstance of a similar serious nature.
- K. The eligibility rule in regards to age may not be waived under any circumstances.
- L. The scholastic or eight-semester/twelve trimester rule may be waived if the student loses eligibility because of serious illness, injury and/or other circumstances of a similar serious nature. In such cases the illness, injury or other circumstances of a similar serious nature must be verified in writing by a licensed health professional or other professional personnel as per request from the SDHSAA office.
- M. Upon completion of the eighth grade or the ninth grade at an organized, structured junior high school, the student shall be eligible at the first senior high school where the student chooses to enroll regardless of the location of the senior high school.
- N. Any waiver request that is submitted to the Board of Directors or Executive Director must be initiated by a member school. If a request is received, the student and his/her parents or guardian, shall be advised immediately of the requested ruling and shall be given an opportunity to submit information.
- SECTION 4. CONTROL OF CONTESTS, TOURNAMENTS AND MEETS. In connection with tournaments and meets the Board of Directors shall have the following powers:
- A. To decide the rules and regulations which shall govern, within the limits of this Constitution and Bylaws and within the restrictions imposed by an established Association plan or policy for any contests, all tournaments, and meets, including district, division, region, and state tournaments and meets.
- B. To standardize, if it so elects, the awards to be used in state, district, and region contests.
- **SECTION 5. CONTROL OF OTHER ACTIVITIES.** The Board of Directors shall have the power to adopt such rules and regulations in connection with any and all high school activities not inconsistent with the Constitution and Bylaws of the Association as it may feel necessary. In order to organize, plan and supervise the operation of the various activity programs, the Board of Directors shall appoint advisory committees consisting of not less than three nor more than seven members, who shall be either administrators or persons qualified to teach or coach the activities in the committee's charge. These advisory committees shall be responsible to the Board of Directors and their decisions shall be subject to the approval of the Board of Directors.

SECTION 6. REGISTRATION OF OFFICIALS. The Board of Directors shall have power to register athletic officials, provided such official can meet the qualifications as established.

The SDHSA shall annually publish, for the information of the member schools, a list of such officials who successfully meet the established qualifications.

NOTE: SEE OFFICIALS REQUIREMENTS IN THE GENERAL SECTION OF THE ATHLETIC HANDBOOK.

SECTION 7. EMERGENCY POWERS. In case of a national emergency the Board of Directors shall have the power to waive or modify sections of the Constitution and Bylaws to fit any exigencies growing out of such emergency.

SECTION 8. DETERMINE PENALTIES. For any violation of this Constitution and Bylaws for which the penalty is not stated the Board of Directors shall determine a proper penalty.

SECTION 9. PUBLICITY. The Board of Directors, through its Executive Director, shall present information about the activities of the Board of Directors and the Association to the press and to other news media, and shall publish bulletins, newsletters, and booklets adequate to the information needs of the members.

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

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

LEVEL ONE: EXECUTIVE DIRECTOR

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

LEVEL TWO: APPEALS COMMITTEE

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

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

The Appeals Committee will be appointed by the Executive Director and will consist of three (3) members of the SDHSAA Board of Directors, one of whom will be designated as the chairman of the committee. No representative will be named from a school which is involved in the decision. The Executive Director of the SDHSAA will establish a date and conduct a hearing within seven (7) days and will advise all interested parties and committee members of the time, place and purpose of the hearing.

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

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

LEVEL THREE: BOARD OF DIRECTORS

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

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

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

All decisions of the Board of Directors rendered pursuant to this section shall be final. (Amended 6-30-16)

ARTICLE VIII LOCAL ADMINISTRATION OF CONTESTS

SECTION 1. PRINCIPAL RESPONSIBLE. The principal of the high school or the superintendent of schools or the athletic/activities director, or his authorized faculty representative shall be the official representative for each member school, and such principal or superintendent shall be responsible to the Association for all matters pertaining to the activity relations of the school.

SECTION 2. CONTESTS APPROVED BY PRINCIPAL. No contest shall be arranged with another school without the sanction of the high school principal, superintendent, or athletic/activity director.

SECTION 3. LOCAL RULES. Local rules pertaining to eligibility of student players and performers in inter-school competition may be made and enforced by the local school officials, provided such rules are not inconsistent with the Constitution and Bylaws of the Association.

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SECTION 4. SCHOOL OFFICIALS AT CONTESTS. The home school shall always have one or more faculty members present at an inter-school contest. The home school representatives shall be responsible for the conduct of their fans, treatment of visitors, including officials for the contest, while in the contest venue. Representatives of the visiting school should supervise the conduct of their fans at the contest venue.

SECTION 5. NO CONTESTS WITH SUSPENDED OR EXPELLED SCHOOLS. No contest shall be held by a member school with a school that has been expelled from the Association until or unless such school is reinstated. No contest shall be held by a member school with a school that has been suspended, for the duration of the suspension. Suspension in one activity does not necessarily mean suspension in all activities. Competition may be forbidden with the suspended school in the various activity programs at the discretion of the Board of Directors.

SECTION 6. CONTESTS WITH NON-MEMBER SCHOOLS. No contest shall be held or scheduled with a school that is eligible to membership in this Association and which at the time is not a member, and no contest of any kind shall be scheduled or held with a non-member school without specific approval of each such contest from the Executive Director. In all such approved contests with non-member schools all Bylaws and rules of this Association shall apply.

SECTION 7. NO SUNDAY CONTESTS. There shall be no inter-school contests of any kind sponsored or participated in by member schools held on Sundays.

ARTICLE IX PROHIBITED ACTS AND PENALTIES

SECTION 1. RECRUITMENT PROHIBITED. No school may become or continue to be a member school if it gives or awards scholarships, free tuition, free bus transportation, free school lunch, or any other inducements, directly or indirectly, to persuade a student to attend its school. In this context, "other inducements" are defined as any special arrangement by either school personnel or non-school individuals to provide a student or student's family a benefit or benefits not offered to other students and/or not expressly authorized by SDHSAA rules and regulations. This could include, but is not limited to, jobs or housing for parents, residential relocation offers, promotional efforts in excess of efforts for all other students, promises of playing time, financial aid to parents or students, or any other benefit not authorized by SDHSAA guidelines. **Updated July 2023**

Nor shall any other undue influence be exerted by either school personnel or non-school individuals whereby an attempt is made to persuade or inspire a prospective student to attend a particular school for athletic purposes. Examples of "other undue influence" include but are not limited to calling, texting, or e-mailing student athletes or sending letters, cards, or questionnaires to student athletes in an effort to persuade that student to attend or transfer to a school, inviting prospective student athletes to summer camps or open gyms, or contact of any kind of a nature that is designed to persuade the student to attend or transfer to a specific school because of athletics. Confirmation of any such undue influence shall cause the student to be rendered ineligible pursuant to the provisions set forth in Article VII, Section 3, Sub-section (g), page 18 of the Constitution. Schools and coaches are subject to penalties per Article IX, Section 2 of the SDHSAA Constitution, including but not limited to suspension of the school and/or program from regular season and post-season activities, suspension of the coach from all coaching duties, or the banning of parents/alumni/supporters from attendance at sanctioned activities. **Updated July 2023**

SECTION 2. SUSPENSION. Violation of the Constitution, Bylaws, or any rule of the Association, whether the penalty is specified in connection with the statement of the Bylaw or rule or not, renders the violating member school liable to suspension from the Association for not to exceed one school year, by action of the Board of Directors. Suspension in one activity does not necessarily mean suspension in all activities.

SECTION 3. EXPULSION. A member high school may be expelled from the Association for willful or persistent violation of the Constitution or Bylaws of the Association by a two-thirds vote of the member high schools represented at a regular annual meeting. When so expelled, a high school cannot be reinstated as a member except by a two-thirds vote of the members represented at any subsequent regular annual meeting.

SECTION 4. UNAPPROVED CONTESTS, MEETS, OR TOURNAMENTS. A member school shall not sponsor nor enter a team or contestants in any contest, meet, or tournament that has not been sanctioned by the Board of Directors. Any member school that violates this regulation shall be liable to discipline, including reprimand, monetary fine, or temporary suspension, by the Board of Directors.

SECTION 5. CANCELING ELIGIBILITY FOR CAUSE. For violating a Bylaw or rule of the Association a student of a member school may be barred from all further inter-school competition as a representative of any member school. The Board of Directors, however, may reinstate a suspended student, for good reason, after one school year of suspension.

SECTION 6. CHARGES AND INFORMAL DISPOSITIONS. Charges against a student or a member school for alleged violation of the Constitution and Bylaws, or a rule of the Association shall be filed in writing with the Executive Director, who shall within five days from their receipt, submit copies to all members of the Board of Directors and to the allegedly offending student or school. Within ten days from the time of the receipt of such copy of the charges the accused student or school shall file a reply with the Executive Director who shall transmit copies of the reply promptly, along with any other pertinent data or evidence, to the Board of Directors.

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Each Board of Directors member shall examine the case carefully and each shall send the Executive Director as promptly as possible his conclusion about the matter. The Executive Director shall determine from the replies from the Board members what the majority decision is and that shall be the decision of the Board of Directors as a whole and it shall be reported back to the school or schools concerned by the Executive Director.

SECTION 7. HEARINGS. The Board of Directors, however, shall, if a hearing is demanded in writing, or upon its own motion may, in any case it deems such procedure essential, call and conduct a hearing on an official complaint against a student or a school, giving due notice and sufficient time to the student and the school or schools concerned to prepare for such a hearing.

SECTION 8. WITHHOLDING EVIDENCE. It shall be considered contrary to good sportsmanship for a member school to withhold evidence against a player from another member school or against a member school by failing to present such evidence to the principal or superintendent of the school concerned or to the Executive Director of the Association, concerning apparent violation of the Association Bylaws or Rules.

ARTICLE X AMENDMENTS

SECTION 1. METHOD OF PROPOSING. Amendments to this Constitution or any set of Bylaws hereinafter included may be proposed by the Board of Directors, or by member schools through presentation of a petition signed by the administrators of thirty or more member schools. Proposed amendments must be submitted in writing to the Executive Director thirty days or more prior to the Annual Meeting or Special Meeting in order to be considered at that meeting.

SECTION 2. AMENDING PROPOSED AMENDMENTS. Proposed amendments may themselves be amended by the majority vote of the member schools represented at a meeting considering amendments, provided such amendments to proposed amendments do not tend to negate the amendment as originally proposed or to create what is essentially a new and different proposal. The Board of Directors shall have power in such a case to decide the issue.

SECTION 3. VOTING ON AMENDMENTS. All voting on amendments to this Constitution or these Bylaws shall be by referendum vote with all member schools given an opportunity to vote. Amendments presented at a meeting of the Association, as amended at the meeting if amended, shall be submitted by mail to the member schools within ten days following such meeting. The Board of Directors shall provide arguments for and against each proposed amendment to be included with the amendment when it is mailed to the member schools for voting thereon.

SECTION 4. RETURNING BALLOTS ON AMENDMENTS. The deadline for return of ballots shall be set by the Board of Directors and shall be no earlier than 30 days, and no later than 35 days, after the date of the Annual or Special Meeting of the Association. To be valid, ballots shall be presented to the Board of Education for official action, with such action to be attested to by the board chairman.

SECTION 5. SIXTY PERCENT REQUIRED. To repeal any provision or to become an amendment, a proposed repealer or amendment must be voted upon favorably by sixty percent of the members voting on it.

SECTION 6. DATE AMENDMENTS BECOME EFFECTIVE. All amendments passed by vote of Association members shall become effective on July 1 following their being passed.

SECTION 7. AMENDMENT OF CONTEST REGULATIONS. Contest or meet regulations for the various activity programs may be amended by proposal of the advisory committee for the particular activity involved, with approval by the Board of Directors. (See Art. VII, 5.) A majority vote of the fine arts and athletic advisory committees involved is required.

ARTICLE XI DISSOLUTION

SECTION 1. TERMINATION. This Association and the agreement which is made in the form of a Constitution and Bylaws can only be terminated upon sixty percent vote of the total membership upon resolution of the Board of Directors upon the same notice to the membership and using the same voting procedure as set forth in Article X for amendments to the Constitution or Bylaws.

SECTION 2. DISPOSITION OF PROPERTY. Upon termination of this agreement the property of the Association shall be sold by the Board of Directors as soon as may conveniently be done at public or private sale. The proceeds of such sale after payment of all the Association's obligations shall be distributed equally among the then current members of the Association.

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BYLAWS OF THE SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

CHAPTER I - GENERAL PROVISIONS

PART I - SCOPE OF BYLAWS

These Bylaws constitute the rules and regulations governing all approved interscholastic activity programs and the provisions of this chapter shall be applicable to all such activities except as may be otherwise provided as to certain specific programs.

PART II - ADVISORY COMMITTEES

The Advisory Committees authorized by Article VII, Section, page 18 of the Constitution of this Association shall include, but shall not be limited to, advisory committees on girls' athletics, boys' athletics, athletic directors, speech, music, journalism, and student council activities. The Board of Directors shall fix the terms of the members to afford continuity and provide for such meetings of the committees as it deems necessary. It shall be the duty of each respective advisory committee to plan and recommend to the Board of Directors, for its approval, a program of activities for its assigned activity.

PART III - SCHOOL PARTICIPATION

Any high school which is a member of this Association is eligible to participate in the activities sponsored by the Association.

PART IV - STUDENT ELIGIBILITY FOR FINE ARTS AND ATHLETIC PARTICIPATION SECTION 1. GENERAL REQUIREMENTS.

- A. Age. The student must be under 20 years of age at the time of participation. Age to be determined by birth DATE.
- B. Enrollment. The student must have enrolled not later than the sixteenth school day of the current semester.
- C. **Eight Semester/Twelve Trimester Rule.** A student shall be eligible for four first semesters and four second semesters OR twelve trimesters of interscholastic competition while enrolled in grades 9-12. For the purpose of this subsection, enrollment and attendance in school or participation in one or more contests shall count as a semester/trimester of eligibility. Once a student enrolls as a ninth grader, all semesters/trimesters must be consecutive unless waived as per Article VII, Section 3 (l), page 18 of the Constitution.
- 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 begins 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).

NOTE: Attendance Defined: If the student is used in the ADM count, full or partial day, they are considered to have attended school.

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 semester credit/one and a half (1.5) units of trimester credit the previous semester/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 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

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- may count towards the two (2) units of semester credit/one and a half units of trimester credit eligibility requirement. (Refer to SDCL § 13-28-37)
- 3. A student's grades which are dependent upon completion of a project such as a vocational education project after the close of the academic school year shall be determined by the grade averages of record assuming satisfactory completion of the project.
- 4. Credit recovery. Students who have been declared ineligible because of academic deficiencies from the previous semester/trimester may earn scholastic/academic eligibility by taking an academic course(s) via the options approved by the SD Department of Education. Examples include, but not limited to, on-line courses, in-district credit recovery courses, alternative education settings, digital courses, etc. The principal must monitor the successful completion of the course(s) and reinstate eligibility only after the successful completion of 2 units of credit as per Chapter I, Part IV, Section 1, Subsection D., page 22 of the Bylaws.
- 5. **Beginning and ending of a Semester/Trimester.** For the purpose of this subsection, the first semester shall be considered as ending on midnight on the day before the second semester begins and the second semester shall be considered as starting on the first day classes are held in said semester. The first trimester shall be considered as ending on midnight on the day before the second trimester begins. The second trimester shall be considered as ending on midnight on the day before the third trimester begins. The actual ending of the first/second semester or second/third trimester or school year, rather than the date of graduation exercises or diploma date, controls the determination when eligibility terminates.

NOTE: Eligibility is extended to all students:

- Who choose to graduate at the conclusion of the first semester/first or second trimester until the first day of classes of the second semester/second or third trimester.
- Including those graduating students whenever a sub-state/state event is held after the school year has been completed at the local level.
- 6. **Alternative Instruction Students:** Students receiving alternative instruction satisfy the SDHSAA Scholastic/Academic Rule (By-Laws Chapter 1, Part IV, Section 1, Subsection D) through compliance with SDCL 13-27-3 and submission of contracts per SDCL 13-36-7.

SECTION 2. GRADES OF TRANSFERRED STUDENT. In the case of a student just transferred from another school the scholastic record from the former school shall be used for determining eligibility. The student shall not participate in any interscholastic contests until the official transcript of grades is received from the former school and academic eligibility is verified. **See also Section F, page 26**

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 I, Subsection D of the SDHSAA By-Laws*.

SECTION 4. POST GRADUATE PARTICIPATION. Not-withstanding Section 1 of this chapter, high school graduates may be permitted to participate in inter-school meets or tournaments sponsored by the Association during summer months immediately following such graduation, unless the Board of Directors rules otherwise in the case of any such tournament or meet.

SECTION 5. LAPSE OF ATTENDANCE. Eligibility for the remainder of the semester ceases when:

- A. school attendance has lapsed for more than ten (10) consecutive school days in a SDHSAA member school which operates a five (5) day week, or
- B. when school attendance has lapsed for more than eight (8) consecutive school days in a SDHSAA member school which operates a four (4) day week

The exception to the Lapse of Attendance Policy as stated above would be in the case of student illness or in the case of death in the immediate family that forces the student to be absent from school.

SECTION 6. ELIGIBILITY AFTER ABSENCE. Students forced to leave school for personal illness or because of a death in the immediate family can be eligible upon return to school when they (1) have been fulfilling the scholastic requirements for eligibility at the time of leaving school, (2) file with the Executive Director an affidavit from the attending physician certifying that the illness was of such a nature as to prevent school attendance during any and all of the absence period, and (3) have made up the school work at least to the extent of having secured passing marks in four full courses including the parts of such courses missed during the absence.

PART V - PROTESTS - REVIEW OF DECISIONS

SECTION 1. DECISIONS OF THE JUDGES FINAL. Judges' decisions in any contest are by their nature necessarily regarded as final and shall not be considered as the basis for protest.

SECTION 2. BASIS AND PROCEDURE FOR PROTEST. Protests based upon a challenge to the interpretation given to a contest regulation or administrative ruling thereon must be submitted in writing within 24 hours after the contest, to the

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chairman of the district or region committees. The committee shall render its decision promptly to the Executive Director of the Association, and shall notify the protester, by telephone, to be followed by a written notice of its decision sent by first class mail to the protester. An appeal from the decision of the district or regional committee shall go directly to the Board of Directors. The decision of the Board of Directors shall be final. The appeal must state the decision of the district or region committee and the basis for the request to overrule that decision.

Any protest lodged prior to a district or region tournament or meet pertaining to the athletic eligibility status of a student, contest regulation or administrative ruling must be submitted to the district or region committee at least ten days prior to the event. The district or region committee shall render its decision promptly. An appeal from the decision of the district or region committee shall go directly to the Board of Directors. The decision of the Board of Directors will be final.

In cases where the protest is lodged less than ten days prior to a district or region tourney or meet, any appeal of a district or region committee decision shall go directly to the Executive Director. The decision of the Executive Director shall be final.

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CHAPTER II - BYLAWS FOR ATHLETICS PART I

FURTHER ELIGIBILITY REQUIREMENTS FOR ATHLETIC CONTESTS

SECTION 1. CHANGE OF SCHOOLS EFFECT ON ELIGIBILITY. Freshmen enrolling in high school for the first time are eligible at any high school of their choice regardless of where their parents or legal guardians might live. Whenever a student transfers from one high school and/or attendance center to another, eligibility for athletic competition is affected, or not affected, according to the following regulations:

- 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. 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. **Revised 2025**NOTE- The term "Transfer student(s)" in this section refers only to changes of schools under Chapter II, Part I, Section I, 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 I, Subsection N (open enrollment) would be subject to the sit-out time periods listed in that section (immediate over the summer, 63 calendar
- B. 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 I, Section I, 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 (NOTE- during the same season), 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. **Revised 2025**

day sit-out period once school starts or team membership is established in a fall sport prior to school starting).

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.
- 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 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. **Revised 2025**
- 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- students 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). **Revised 2025.**
- D. The eligibility of a student is not affected by a transfer from a non-accredited to an accredited high school.
- E. A student cannot transfer from:
 - 1. a high school in another state to a high school in this state, or
 - 2. a member school to another member school, or
 - 3. a non-member school to member school

and be eligible for athletic/fine arts participation if he/she were not eligible due to personal conduct violations (i.e. training rule violations, code of conduct violations, activities violations, etc.) for such participation in the state/member school from which he/she transferred. This provision also includes those students who transfer under sub-section (m)--- open enrollment students.

A student who would be ineligible at their previous school may not become eligible for competition at any level by transferring. The school at which the ineligibility occurred determines the period of ineligibility. A transfer at the beginning of a school year does not decrease or eliminate the period of ineligibility.

A transfer student will be eligible for athletic and fine arts participation provided he/she meets the eligibility requirements as set forth by Part IV, Student Eligibility For Fine Arts and Athletic Participation, Section 1 of the

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Bylaws of the SDHSAA and has completed any suspension for activities violations from the school they are transferring from.

NOTE: As these are student penalties and not penalties against the school, the penalty follows the student. A change in schools does not erase the violation or the penalty for the violation.

- 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. Revised 2025. See also Section 2, page 23
- G. Any student who changes high schools without a corresponding, bona fide change in the physical residence of the parents shall not be eligible for athletic competition in the high school to which (s)he transferred for a period of one year. A student who transfers to a new school in advance of the parents move will become eligible the day the parents complete a bona fide change in the physical residence into the new district, providing all other Association requirements have been met. **Revised 2008**

EXCEPTIONS:

- 1. Those students transferring under the athletic open enrollment provisions of Chapter II, Part I, Section 1, subsection (N) of the Bylaws, or
- 2. Those students enrolled in an approved CSIET (Council on Standards for International Educational Travel) exchange program.

A student who participated in athletic competition under the CSIET exemption, returning for a second year and not living with their parent(s), will be treated as a transfer student. These students may be declared eligible for athletics as per the transfer and residency rules stated in the SDHSAA Constitution and Bylaws. Like all students, the transfer and residency rules do not apply to those students involved in fine arts and activities. See page 5 of the Eligibility Section of the Athletic Handbook.

NOTE: This provision also applies to any student who transfers because he/she has been declared emancipated.

- 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 are met: **Revised 2025**
 - 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.
- I. As far as residence is concerned, a student is considered eligible at a high school in a district in which the student's parents reside, with one exception. **The exception:** When a student transfers from one accredited high school to another accredited high school in the same district the student shall not be eligible for athletic competition for a period of one year without a move of the parents to the corresponding attendance area. Should the parents currently reside in the corresponding attendance area, the student would gain their athletic eligibility through athletic open enrollment. **NOTE:** This regulation does not apply to students who transfer pursuant to the provisions set forth in sub-section (N).
- J. The eligibility of a student is not affected by a transfer from a school that closes. A student living in a district that does not support and maintain a high school may be declared eligible at a high school that regularly serves that district to which the student commutes daily.
- K. DUAL RESIDENCE Under no circumstances can a student have more than one residence for eligibility purposes. In cases where parents establish dual residency, a student's eligibility shall be at the first school enrolled at the onset of the 9th grade year.
- L. DIVORCED SEPARATED PARENTS: In cases of legal divorce, court ordered legal separation, or court ordered separate maintenance pending a legal divorce or court ordered placement, the student shall be eligible at:
 - 1. The school that is located in the district where the residency exists of the parent with court ordered legal custody of the student.
 - In the event of joint custody, the student shall be eligible at the school that is located in the district where the residency exists of the parent with court ordered physical custody of the student or court ordered placement of the student.
 - 3. If neither parent has court ordered legal or physical custody of the student, "parent" means the person with legal or permanent custody or the person or entity the student is placed with by the government agency with legal or permanent custody.
 - 4. If no person or government agency has court ordered legal custody, "parent" shall mean the first parent the student chooses to live with after the legal divorce, court ordered legal separation or court ordered separate maintenance pending a legal divorce. **Revised 2008**
- M. OUT-OF-STATE TUITION STUDENTS. Students who transfer from an adjacent state whose school district has a common border with a South Dakota school district, pursuant to the provisions set forth in SDCL 13-36-7, for whom

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- tuition is paid by either the student's home school district or state, shall be eligible for interscholastic athletics even though there is no corresponding move by the student's parents or legal guardian. In such cases, eligibility is applicable to the initial transfer only. Any subsequent transfer shall render the student ineligible for one year.
- 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:
 - 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, (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. **Updated 2025.**
 - 2. Students who do not meet the 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 enrollment paperwork is filed, the student is ineligible. **Updated 2025.**
 - 3. 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.
 - 4. 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.

NOTE: The open enrollment statutes SDCL §13-28-40 through §13-18-47 do not change the Bylaws of the SDHSAA. Thus Chapter II, Part I, Section 1, Sub-Sections (a) and (f) apply to sports eligibility for all open enrollment students.

- Once enrolled in a nonresident district or non-assigned school, the student may remain enrolled and is not required to resubmit annual applications.
- Students who open enroll from one school in a cooperative to the other school(s) in the same cooperative will not have to sit out the 63 calendar day waiting period providing all school(s) in the cooperative coop in all athletic activities in the same gender. Minutes-November 25, 2002

NOTE: See State Statutes section of Athletic Handbook for Open Enrollment Options between North Dakota and Minnesota.

O. Any student granted eligibility pursuant to Article VII, Section 3, sub-section (j), page 18 (waiver of the transfer rule due to hardship) would not be eligible until the beginning of the following school year should the student return to his/her school or where his/her parents/guardians reside.

SECTION 2. PARENTS' CONSENT. Each school year each candidate for membership for any high school athletic team for interschool athletics shall have on file with the high school principal the written consent of the parents for athletic participation.

SECTION 3. HEALTH STATEMENT. Every student, before being allowed to participate in interscholastic athletics, must have passed a physical examination of a duration no longer than triennial. A pre-participation Interval Health History report must be completed annually.

Certification as to the adequacy of a student's health for athletic participation shall be restricted to a duly licensed doctor of medicine, doctor of osteopathy, doctor of chiropractic, physician's assistant or nurse practitioner, on official blanks furnished by the Executive Director/member school. The date of such required health certification shall be one of the entries on the annual report of student athletic participation made to the Executive Director by each member school.

SECTION 4. STUDENT'S OWN NAME. To be eligible a student must have always participated under his/her own name in all his/her athletic competition.

SECTION 5. HIGHER INSTITUTION PARTICIPATION. No student who has ever participated in athletics in any institution of learning of higher rank than standard secondary schools shall be eligible for athletic competition in a

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member school of this Association. **NOTE:** "High school seniors who have completed their high school eligibility in a sport may participate in try-outs held on a college campus in that sport without jeopardizing remaining eligibility in other high school sports."

SECTION 6. AMATEUR STANDING. A student shall be a true amateur in all sanctioned sports of this Association in order to compete in any sport so sanctioned. 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 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 sport during the season of the sport in his/her school.

NAME, IMAGE, AND LIKENESS (UPDATED 2024): 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 the student's family to contact the NCAA, NAIA, NJCAA, or any other applicable post-secondary institution that my be considering to review the rules and ensure they are not jeopardizing post-secondary eligibility.
- Students may use professional NIJL 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 organizations (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 by the SDHSAA.
- B. If his/her name or picture, or a team picture appears on a commercial profit making venture as 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.

SECTION 7. NON-SCHOOL TEAM/INDIVIDUAL PARTICIPATION. A student who is a member of a high school team may not participate in that particular sport during the "in-season" time period on an independent or non-high school team or as a member of any "All-Star" team, or completely unattached on an individual basis.

(Approved Interpretation: Revised 2015) Violation of the above-listed team-membership rule, or any other action by a student wherein their team membership ceases causes the student to become subject to the following penalty structure:

- a. First Violation violating athletes will be suspended for 25% of that season's regularly scheduled varsity contests
- b. Second Violation violating athletes will be suspended for the duration of that sport's season
- c. The 25% figure as noted in the first violation would include suspensions and forfeitures as follows:

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- i. If the violation is discovered before any contests have been completed, the student simply is suspended for the next one-quarter of that season's regularly-scheduled varsity-level contests (or time duration of such contests), to include post-season games if necessary to fulfill the one-quarter season length requirement.
- ii. If the violation is discovered after contests have been played with an athlete who was ineligible due to violation, those contests played from date when the violation occurred through the date of discovery shall be forfeited.
- iii. If season is concluded when an in-season violation is discovered, the final one-quarter of contests of that completed season will be forfeited.

SECTION 8. INTERSTATE COMPETITION. A student participating in a contest against a team from a school in another state, whether the contest is held in South Dakota or not, must be eligible under the Constitution and By-laws of the SDHSAA, in addition to any other requirements in the way of eligibility that the contest may involve. In interstate high school athletic contests involving teams from member schools of this Association, however, the rules of the National Federation of State High School Associations shall have precedence over the Constitution and Bylaws of the SDHSAA.

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

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

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

A second ejection that occurs during the same sport season shall cause that coach or athlete to be ineligible for the next four regularly scheduled contests at that level of competition and all other contests in the interim at any level of competition. A third ejection that occurs during the same sport season shall cause that coach or athlete to be ineligible for all contests for the remainder of that specific sport season at all levels of competition. **Adopted 5-27-14**

If penalties are imposed at the end of a sport season and no contests remain, the penalty is carried over to the next school year to be served in that particular sport. If the ejected individual is in his or her senior year, the penalty shall instead carry over to their next scheduled varsity contest in any sport where the student has previously established team membership and is an active member of the team (the student may not join a sport at the end of a season in order to serve the suspension before the next season begins, they must have previously established team membership for the game suspension to count. The student may also not join a team and then not participate, solely for the purpose of serving the suspension. Example-student is ejected the last contest of basketball season, joins track to serve the game suspension but is not an active member of the team- does not practice or compete). **Updated July 2023**

Student: Anytime a student-athlete is ejected from a contest, he/she is not allowed to participate for the remainder of that day. The student is also suspended from the next scheduled, rescheduled, or contracted date at that level of competition and all games/meets in the interim at other levels of competition. If the ejection occurs during the last regular season contest at the sub-varsity level, the student is suspended from all competition that day plus the next regular season contest at the varsity level or the first post-season contest, which ever occurs first.

NOTE: A suspended player may travel with the team, be in the locker room, sit on the sidelines, etc.; but may not be in uniform during the suspension.

Appeal: A student may appeal his/her disqualification to the SDHSAA if it can be verified that his/her actions did not contribute to the disqualification. A complete report must be sent to the Association for review. The decision of the Board of Directors, or its designee, shall be final.

When an ineligible athlete is allowed to participate in violation of this Bylaw, forfeiture of the contest is mandatory.

NOTE: In cases where an appeal has been requested by a student, the clause "his/her actions did not contribute to the disqualification" applies only to a student-athlete who was wrongfully ejected due to the recording of an incorrect number by the officials. Source: Minutes of the November 9, 1996 Board of Directors Meeting.

NOTE: If a change in schools occurs prior to the student or coach sitting out the one game suspension, it is expected that the new school will enforce the one-game suspension even in cases when said move does not occur until the next school year. Source: Minutes of the January 10-11, 2001 Board of Directors Minutes.

Coach: Anytime a coach is ejected from a contest, he/she is not allowed to coach for the remainder of that day. The coach is also suspended from the next scheduled, rescheduled or contracted date the level of competition in which the ejection occurred, as well as all contests in the interim at any level of competition. If the ejection occurs during the last regular season contest at the sub-varsity level, the coach is suspended from all competition that day plus the next regular season contest at the varsity level or the first post-season contest, which ever occurs first. NOTE: Suspended coaches may not travel with the team or be at the venue during any contest(s) while under suspension.

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Appeal: A coach may appeal the penalty only when he/she is disqualified as a result of indirect unsportsmanlike conduct penalties being assessed and his/her actions did not contribute to the disqualification. The appeal will be heard by the SDHSAA. A complete report must be sent to the Association for review. The decision of the Board of Directors, or its designee, shall be final.

When an ineligible coach is allowed to participate in violation of this bylaw, forfeiture of the contest is mandatory.

SECTION 10. TERMINATION OF A CONTEST. If the head coach is ejected from the contest and an assistant coach or school administrator is not available to assume the coaching duties, the contest is terminated and forfeited to the opponent.

SECTION 11. CONTEST SUSPENDED BY OFFICIALS. When a contest ends prematurely because of unsportsmanlike conduct or behavior and the on-site officials award the game on the basis of the score or on the basis of forfeiture, one or both schools may be subjected to any, but not limited to, the following as determined by the Board of Directors: monetary fine, written censure, forfeiture, probation with competition, suspension.

PART II REGULATIONS GOVERNING LOCAL ADMINISTRATION OF ATHLETICS

SECTION 1. LICENSED OFFICIALS MANDATORY. No official shall be eligible to officiate in any SDHSAA interschool varsity contests unless (s)he has met the licensing standards as established by the SDHSAA Board of Directors.

NOTE: SEE OFFICIALS REQUIREMENTS IN THE GENERAL SECTION OF THE ATHLETIC HANDBOOK.

SECTION 2. COACHES EDUCATION REQUIREMENTS. All athletic coaches in grades 9-12 in member schools are required to meet the educational standards as established by the Board of Directors.

SECTION 3. MANDATED TEAM PRACTICE. No member school shall participate in an athletic contest, in any sport, unless the team has had five days of practice. This regulation does not apply to individuals.

SECTION 4. RECORDS OF ATHLETIC PARTICIPATION. Each member school must keep in a record book provided by the Association a complete record of the athletic participation of each of its students and shall also enter such related data as may be specified by the Executive Director. On or before June 30 of each year each member shall submit to the Executive Director on blanks provided by him a complete report of the athletic participation of all students for the year. Failure to comply with this regulation suspends membership, and reinstatement requires the filing of the required report. Athletic contests with a school that had its membership suspended under this Bylaw are forbidden unless and until reinstatement is affected.

SECTION 5. AWARDS. The Board of Directors shall annually set the monetary value of awards which may be accepted by the athletes of member schools. A member school shall not give awards for athletic participation of any kind that have a value more than the amount set by the Board of Directors. Any student who accepts an award from any source for athletic participation that has a value of more than the amount set by the board, except in the case of medals or other awards given or approved by the Association in connection with tournaments, meets, and other athletic contests, shall be ineligible for any further participation in athletic contests under the jurisdiction of this Association. This Bylaw has no bearing on sweaters or jewelry or other athletic trophies that may be purchased by the athlete's parents or bought by the student with money earned by the student.

The Board of Directors may waive the awards rule for non-school athletic events held during the summer months after school closes in the spring and before school opens in the fall. A student is restricted by the closing and opening dates of the school which the student attends.

SECTION 6. ANNUAL ELIGIBILITY REPORT. Prior to the start of any sport or fine arts activity, the high school principal or his/her designee shall verify to the coaching staff in each sport respectively and to the director of each fine arts activity respectively, that the students participating in those activities meet all the eligibility requirements set forth in Chapter I, Part IV, page 22, and Chapter II, Part I, page 24, of the Bylaws.

In the event an ineligible student is allowed to participate in an interscholastic contest, forfeiture will be automatic. Additionally, the Board of Directors shall determine other penalties as deemed appropriate.

On or before May 1, each high school principal or his/her designee shall submit to the Executive Director the Annual Athletic Eligibility Report Form listing the names and other pertinent data of all students who participated in interscholastic athletics for the school year just completed.

On or before May 1, each high school principal or his/her designee shall submit to the Executive Director the Annual Fine Arts Eligibility Report Form listing the names and other pertinent data of all students who participated in interscholastic fine arts activities for the school year just completed.

In the event a student becomes ineligible at any time during the school year, it shall be the duty of the high school principal or his/her designee to so inform the athletic coach or fine arts director at which time the student will be immediately withdrawn from all interscholastic competition.

SECTION 7. NO WAIVING OF BYLAWS OR RULES. None of the Bylaws or rules of this Association shall be waived by mutual agreement, or otherwise, for athletic contests between member schools or between a member school and a non-member school.

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SECTION 8. EXPENSES FOR A VISITING TEAM. The amount of reimbursement to a visiting team shall be arranged between the officials of the schools concerned but must be decided upon in advance and made a part of the contract for the game or contest.

SECTION 9. NO UNIFORM ON NON-ELIGIBLES. In the vicinity of an athletic contest in which any member of this Association is participating, no ineligible student of a member school shall be permitted to wear an athletic uniform for the sport involved.

NOTE: It is a violation of this Bylaw whenever an ineligible player suits up for a contest regardless if the athlete does or does not play.

SECTION 10. BYLAWS AND RULES APPLY TO ALL ATHLETIC CONTESTS. The Bylaws and rules of this Association shall apply to all inter-school athletic contests of any and every kind sponsored or participated in by member schools.

SECTION 11. CANCELING CONTESTS. No school shall fail to have its team play or participate in a scheduled athletic game or contest without full agreement of the other school concerned or without, in case of failure in mutual agreement, getting the approval of the Executive Director for the cancellation. Except for bad weather or other emergency cause for a request for cancellation of a contest from the Executive Director such request shall be made at least one week in advance. Violation of this Bylaw forfeits the game or contest for the violating school and that school may be barred, by Board of Directors action, from athletic participation in the Association for one year.

PART III RULES AND PROVISIONS FOR TOURNAMENTS AND MEETS

SECTION 1. SANCTIONED MEETS. Sanction for all athletic and fine arts meets or tournaments involving non-member schools or out-of-state schools must be approved by the Executive Director, or his/her designee, of the SDHSAA.

For all out-of-state athletic and fine arts activities, the SDHSAA shall follow the standards and procedures as established by the National Federation of State High School Associations and the SDHSAA Board of Directors.

SECTION 2. ELIMINATION TOURNAMENTS AND MEETS. The Board of Directors shall have jurisdiction over all Association district and region tournaments and meets and shall divide the state appropriately for such tournaments and meets. The Board of Directors shall have the right to levy percentage assessment upon the gate receipts of any or all classes of elimination tournaments, the money from which shall be placed in the treasury of the Association.

SECTION 3. DELEGATED MANAGEMENT OF TOURNAMENTS AND MEETS. The Board of Directors shall delegate the immediate management of district and region tournaments and meets to committees of school officials from the schools concerned with each; and shall give such committees power to handle all details connected with each; provided the tournament or meet in each case shall be operated in accordance with these Bylaws and rules.

SECTION 4. BASIC PLANS FOR CONTESTS LEADING TO STATE CHAMPIONSHIPS. The basic plans for dividing the schools into more than one class and providing tournaments and meets leading to state championships shall be determined by the association and may be amended by the same methods as used in amending other Bylaws. The basic plans shall be published by the Board of Directors and sent to all member schools. These shall include, in addition to the details of the basic plans, the supplementary rules and regulations of the Board of Directors for implementing the basic plans.

When dividing the membership into classes for the purpose of competition, the Board of Directors shall use Average Daily Membership figures based upon the ADM in grades 9, 10 and 11. A copy of the enrollment data will be received from the Department of Education by the Executive Director of the South Dakota High School Activities Association on the first Friday in December of each reclassification/alignment year. Reclassification and alignments for all sports and fine arts activities shall be done at the same time so that the two-year periods are concurrent for all activities.

In the years of reclassification the Executive Director will receive the ADM's on the first Friday in December and formulate plans of alignments and disseminate to the membership on or before the 15th day of February to receive input into the staff alignment plans. The Board of Directors will make its final decision at the regular meeting held in February/March. For activities in which there is no basic plan included in these Bylaws, the Board of Directors shall have authority to set up classifications and make assignment of schools to districts, sections or regions as it deems necessary.

SECTION 5. STATE TOURNAMENTS AND MEETS. The Board of Directors and the Executive Director shall have immediate charge and control of all state tournaments and meets of the association and shall place in the treasury of the association the receipts there from and shall pay form the treasury of the association the necessary expenses involved.

SECTION 6. TEAMS NOT TO BE WITHDRAWN. Any member school that has a team qualified to enter an association tournament, or which has entered such a tournament, to which tournament team expenses are paid from the receipts, cannot withdraw such team from the tournament, except for causes beyond the school's control. The penalty for violation of this Bylaw shall be expulsion from the Association.

SECTION 7. TOURNAMENTS AND MEETS INVOLVING NON-MEMBERS. Member schools may sponsor dual contests, tournaments and meets; and eligible students from member schools may participate in said dual contests, tournaments and meets in which there are participating pupils from non-member schools provided said duals, tournaments or meets are approved in advance by the Executive Director.

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SECTION 8. PARTICIPATING SCHOOL RESPONSIBILITY. Member schools shall use all reasonable precaution to insure precaution to insure proper conduct on the part of all respective students attending tournaments and shall assume definite responsibility toward the conduct of such students both at large and individually.

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TRANSFERS TO CHEYENNE-EAGLE BUTTE, CROW CREEK, FLANDREAU INDIAN, MARTY INDIAN, PINE RIDGE, ST. FRANCIS, TODD COUNTY

Addendum to Chapter II, Part I, Section I Adopted by the Board of Directors on June 8, 2005, Amended

A student who transfers to a twenty-four (24) hour Bureau of Indian Education (BIE) boarding school which is partially or wholly funded by ISEP (Indian Student Equalization Program): Cheyenne-Eagle Butte, Crow Creek, Flandreau Indian, Marty Indian, Pine Ridge, St. Francis or Todd County High School (students residing in Sicangu Owayawa Oti), from an SDHSAA non-member school, would be eligible for participation after ten (10) school days provided they meet all eligibility requirements as per SDHSAA Constitution and Bylaws, Part IV-Student Eligibility for Fine Arts and Athletic Participation, pages 22-23. This would apply to the initial transfer only.

ADMINISTRATIVE PROCEDURE POLICY PERTAINING TO ARTICLE VI, SECTION 1

ADOPTED July 1, 1988 ADMINISTRATORS WITH DUAL RESPONSIBILITY

The seats on the Board of Directors representing the school administrative positions must be represented by a person from the appropriate administrative position; a superintendent/CEO or assistant superintendent/CEO is considered a superintendent and would be eligible for only those seats open to superintendents; a principal/ assistant or vice principal is considered a principal and would be eligible only for those seats open to principals; an assistant or vice principal/athletic or activities director who devotes time to athletics/activities would be eligible for the seats open to athletic/activities directors; athletic/activities directors who teach would be eligible for those seats open to athletic/activities directors. The intent of this procedure is to assume that all administrative levels will be fairly represented on the Board of Directors pursuant to the ratio system set forth in Article VI, Section 1.

ROTATION FOR FILLING FUTURE VACANCIES ON THE BOARD OF DIRECTORS

- 1. Division I Representative: Largest schools with one-fourth of the school enrollment in grades 9-11
 - Currently held by Jordan Bauer, Rapid City Central High School
 - Election to be held during the 2029-30 school year
 - Term: July 1, 2030 June 30, 2035
 - To be filled by a Superintendent
- 2. **Division II Representative**: Schools with one-fourth of the school enrollment in grades 9-11
 - Currently held by Dr. Jeff Danielsen, Watertown School District
 - Election to be held during 2026-2027 school year
 - Term: July 1, 2027 June 30, 2032
 - To be filled by a Principal
- 3. **Division III Representative**: Schools with one-fourth of the school enrollment in grades 9-11
 - Currently held by Chad Allison, Lennox High School
 - Election to be held during 2027-28 school year
 - Term: July 1, 2028 June 30, 2033
 - To be filled by an Athletic/Activity Director
- 4. Division IV Representative: Smallest schools with one-fourth of the school enrollment in grades 9-11
 - Currently held by Jeff Kosters, Frederick Area High School
 - Election to be held during the 2025-2026 school year
 - Term: July 1, 2026 June 30, 2031
 - To be filled by a Superintendent

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- 5. Large School Group Board of Education: Largest schools which comprises one-half of the school enrollment in grades 9-11
 - Currently held by Randy Hartmann, Pierre School District
 - Election to be held during 2027-28 school year
 - Term: July 1, 2028 June 30, 2033
 - To be filled by a Large School Group Board of Education Member
- 6. **Small School Group Board of Education**: Smallest schools which comprises one-half of the school enrollment in grades 9-11
 - Currently held by Billy Clanton, Harding County School District
 - Election to be held during the 2029-2030 school year
 - Term: July 1, 2030 June 30, 2035
 - To be filled by a small school group board of education member
- 7. **East River At-Large**: Any school located east of the Missouri River. The physical location of the high school shall determine whether said school district is east river
 - Currently held by TBD, TBD High School
 - Election to be held during 2029-30 school year
 - Term: July 1, 2030 June 30, 2035
 - To be filled by an Athletic Director/Activity Director
- 8. **West River At-Large**: Any school located west of the Missouri River. The physical location of the high school shall determine whether said school district is West River
 - Currently held by Chris Long, Lyman High School
 - Election to be held during 2028-29 school year
 - Term: July 1, 2029 June 30, 2034
 - To be filled by a Principal
- 9. **Native American At Large**: Native American School shall be defined as any SDHSAA member school with a Native American student population of at least 50% in grades 9-12 as determined by the SD Department of Education.
 - Currently held by Chuck Wilson, Todd County High School
 - Election to be held during the 2028-2029 school year
 - Term: July 1, 2029-June 30, 2034
 - To be filled by a Superintendent

PROCEDURE FOR FILLING A VACANCY

When filling a vacancy on the Board of Directors, should the length of term to be filled:

- A. equal or exceed two (2) years, the position will be filled via election with the elected person unable to run for reelection.
- B. be less than two (2) years and more than one (1) year, the position will be filled by appointment with the appointed person able to run for election should his/her position on the Board of Directors be the vacant position,
- C. be less than one (1) year, the position may be filled by appointment with the appointed person able to run for election should his/her position on the Board of Directors be the vacant position.

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IMPLEMENTATION OF THE RATIO SYSTEM

RATIO: First digit represents Superintendents/CEO's Second digit represents Principals
Third digit represents Athletic/Activity Directors

YEAR	Ratio	Div. I	Div. II	Div. III	Div.IV	E. River	W. River	NA
2025-26	2:2:3	*A.D.	Supt.	Prin.	A.D.	*Prin.	Supt.	A.D.
2026-27	3:2:2	A.D.	Supt.	Prin.	*Supt.	Prin.	Supt.	A.D.
2027-28	2:3:2	A.D.	*Prin.	Prin.	Supt.	Prin.	Supt.	A.D.
2028-29	2:2:3	A.D.	Prin.	*A.D.	Supt.	Prin.	Supt.	A.D.
2029-30	2:3:2	A.D.	Prin.	A.D.	Supt.	Prin.	*Prin.	*Supt.
2030-31	3:2:2	*Supt.	Prin.	A.D.	Supt.	*A.D.	Prin.	Supt.
2031-32	2:3:2	Supt.	Prin.	A.D.	*Prin.	A.D.	Prin.	Supt.
2032-33	2:2:3	Supt.	*A.D.	A.D.	Prin.	A.D.	Prin.	Supt.
2033-34	3:2:2	Supt.	A.D.	*Supt.	Prin.	A.D.	Prin.	Supt.
2034-35	2:2:3	Supt.	A.D.	Supt.	Prin.	A.D.	*A.D.	*Prin.
3035-36	2:3:2	*Prin.	A.D.	Supt.	Prin.	*Supt.	A.D.	Prin.
2036-37	2:2:3	Prin.	A.D.	Supt.	*A.D.	Supt.	A.D.	Prin.
2037-38	3:2:2	Prin.	*Supt.	Supt.	A.D.	Supt.	A.D.	Prin.
2038-39	2:3:2	Prin	Supt	*Prin	A.D.	Supt	A.D.	Prin
2039-40	3:2:2	Prin	Supt	Prin	A.D.	Supt	*Supt	*A.D.
2040-41	2:2:3	*A.D.	Supt	Prin	A.D.	*Prin	Supt	A.D.
2041-42	3:2:2	A.D.	Supt	Prin	*Supt	Prin	Supt	A.D.
2042-43	2:3:2	A.D.	*Prin	Prin	Supt	Prin	Supt	A.D.
2043-44	2:2:3	A.D	Prin	*A.D.	Supt	Prin	Supt	A.D.

*The asterisk indicates the beginning of a new term.

Highlight indicates final year of term, election to be held for that position

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SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

AUDIT REPORT

June 30, 2024



State of South Dakota

Department of Legislative Audit

427 South Chapelle

°/o 500 East Capitol

Pierre, SD 57501-5070

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION ASSOCIATION OFFICIALS June 30, 2024

Board of Directors:

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

Executive Director:

Dr. Daniel Swartos

Finance Director:

Ryan Mikkelsen

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

> RUSSELL A. OLSON AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors South Dakota High School Activities Association

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the South Dakota High School Activities Association (Association), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements and have issued our report thereon dated June 10, 2025.

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.

Russell A. Olson, Auditor General

Kimell A. Olson

Pierre, South Dakota

June 10, 2025



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

> RUSSELL A. OLSON AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT

Board of Directors South Dakota High School Activities Association

Report on the 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, 2024, 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, 2024, 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 Revenue – 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 Revenue – 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 June 10, 2025, 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

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June 10, 2025

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, 2024. This analysis should be read in conjunction with the Independent Auditor's Report, Financial Statements, and notes to the financial statements.

Financial Analysis

- In FY24, South Dakota High School Activities Association saw the cancellation of State Student Council due to weather conditions and received no revenue from the event. This led to a budgeted loss of about \$70,000 in revenue and budgeted savings of about \$65,000 in expenses.
- Despite the cancellation, SDHSAA has revenue from state events increase by \$236,808 (or 12.50%) from FY23. The largest year over year increases came from State Girls and Boys Basketball (\$130,811 and \$104,074.72 respectively), State Wrestling (\$72,650), and State Track and Field (\$35,793.80).

Financial Highlights as of June 30, 2024

- Cash and Cash Equivalents at the end of the year increased by \$581,938 (or 252.97%) from FY23 to FY24. This is due in large part to SDHSAA's new partnership with Teall Properties Group (TPG). Rather than SDHSAA receiving revenue from corporate sponsors throughout the year, all corporate sponsorship revenue goes directly to TPG and is paid to the association as a lump sum in June. Also, to accommodate the change in cash received during the year, SDHSAA made withdrawals totaling \$400,000 from its long-term investment account throughout FY24.
- Similarly, Accounts Receivable saw a noticeable drop from \$439,822 to \$207,223, a decrease of \$232,599 (or 52.88%). This can also largely be attributed to corporate sponsorship revenue being delegated to TPG, with no unpaid invoices to corporate sponsors sitting in accounts receivable in FY24.

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

				. %
	5) / 2022	E) / 000 /	Increase	Increase
	 FY 2023	 FY 2024	(Decrease)	(Decrease)
Assets:				
Cash and Cash Equivalents	\$ 230,043	\$ 811,981	\$ 581,938	252.97
Investments	1,084,007	773,678	(310,329)	(28.63)
Accounts Receivable	439,822	207,223	(232,599)	(52.88)
Capital Assets (Net of Depreciation)	697,841	685,624	(12,217)	(1.75)
Deferred Outflows of Resources	322,137	284,270	(37,867)	(11.75)
Net Pension Asset	3,238	 3,289	51	1.58
Total Assets and Deferred Outflows	2,777,088	2,766,065	(11,023)	(0.40)
Liabilities				
Current Liabilities	142,917	240,034	97,117	67.95
Non-Current Liabilities	88,402	42,358	(46,044)	(52.08)
Deferred Inflow of Resources (GASB 68)	189,509	164,394	(25,115)	(13.25)
Total Liabilities and Deferred Inflows	420,828	 446,786	25,958	6.17
Net Investment in Capital Assets	697,841	685,624	(12,217)	(1.75)
Restricted for SDRS Pension Purposes (GASB 68)	135,865	123,165	(12,700)	(9.35)
Unrestricted Net Position	1,522,553	1,510,490	(12,063)	(.79)
Total Net Position	\$ 2,356,259	\$ 2,319,279	\$ (36,980)	(1.57)

Change in Net Position

					%
	FY 2023		 FY 2024	ncrease Decrease)	Increase (Decrease)
Operating Revenues:					
State Events	\$	1,894,535	\$ 2,131,343	\$ 236,808	12.50
Sub-State Events		861,975	869,548	7,573	0.88
Corporate Partner		616,413	607,433	(8,980)	(1.46)
Miscellaneous		187,518	123,576	(63,942)	(34.10)
Non-Operating Revenue		105,952	127,087	21,135	19.95
Total Revenue		3,666,393	 3,858,987	 192,594	5.25
Expenses:					
General and Administrative		1,939,563	2,107,719	168,156	8.67
Activities		1,743,438	1,770,393	26,955	1.55
Depreciation Expense		17,748	17,854	106	0.60
Total Expenses		3,700,749	 3,895,966	 195,217	5.28
Changes in Net Position	\$	(34,356)	\$ (36,979)	\$ (2,623)	(7.63)

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION STATEMENT OF NET POSITION JUNE 30, 2024

Assets:		
Current Assets:		
Cash and Cash Equivalents	\$	811,980.67
Investments		240,609.60
Accounts Receivable		207,223.11
Total Current Assets		1,259,813.38
Non-Current Assets:		
Investments		533,068.53
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		(305,754.60)
Equipment, Furniture and Fixtures		176,447.35
Less: Accumulated Depreciation-Equipment, Furniture and Fixtures		(137,283.70)
Net Pension Asset		3,289.28
Total Non-Current Assets		1,221,982.00
Total Assets		2,481,795.38
Deferred Outflows of Resources:		
Pension Related Deferred Outflows		204 270 40
Pension Related Deferred Outflows		284,270.10
Liabilities:		
Current Liabilities:		
Wages Payable		19,243.23
Vouchers Payable		79,425.65
Accrued Vacation		59,933.26
Severance Pay Benefit		25,017.80
Post Employment Benefit		4,800.00
Unearned Revenue		51,614.31
Total Current Liabilities		240,034.25
Non-Current Liabilities:		
Accrued Vacation		12,539.94
Severance Pay Benefit		25,017.80
Post Employment Benefit		4,800.00
Total Non-Current Liabilities		42,357.74
Total Liabilities		282,391.99
Total Elabilities		202,391.99
Deferred Inflows of Resources:		
Pension Related Deferred Inflows		164,394.37
Net Position:		
Investment in Capital Assets		685,624.19
Restricted for SDRS Pension Purposes		123,165.01
Unrestricted		1,510,489.92
Total Net Position	\$	2,319,279.12
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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, 2024

Operating Revenue: Basketball:		
State Tournament - Boys	\$ 517,874.72	
State Tournament - Girls	381,970.00	
Sub-State Events	467,925.00	
Total Basketball Receipts	 	\$ 1,367,769.72
Wrestling:		
State Tournament	306,545.00	
Sub-State Events	24,176.00	
Total Wrestling Receipts		330,721.00
Volleyball:		
State Tournament	153,850.00	
Sub-State Events	137,701.90	
Total Volleyball Receipts		291,551.90
Football:		
State Tournament	260 060 00	
	260,960.00	
Sub-State Events	 239,745.55	E00 70E EE
Total Football Receipts		500,705.55
Cross Country		40,824.25
State Track and Field Meet		238,455.90
State Gymnastics Meet		16,515.00
Cheer and Dance		56,425.00
Soccer		34,820.00
All-State Chorus and Orchestra		64,045.00
All-State Band		7,175.00
All-State Jazz Band		4,540.00
Softball		47,342.76
Television Contract		130,932.50
Ball Bids		50,000.00
Corporate Partner		336,500.00
Merchandise Partner		90,000.00
Sale of Medals		2,191.15
Music Supplies		1,052.00
Rule Books/Publications		38,966.00
Registration of Officials		43,510.16
Officials/Coaches Penalties		9,985.00
Miscellaneous		 27,871.82
Total Operating Revenue		 3,731,899.71

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2024 (Continued)

Operating Expenses:	
General and Administrative	2,107,719.05
Activities	1,770,393.49
Depreciation Expense	17,853.73
Total Operating Expenses	3,895,966.27
Operating Income (Loss)	(164,066.56)
Non-operating Revenue (Expense):	
Earnings on Deposits and Investments	24,064.80
Unrealized Gain (Loss) on Investments	73,008.44
Contributions and Donations	38,727.00
Investment Expense	(8,713.38)
Total Non-operating Revenue (Expense)	127,086.86
Change in Net Position	(36,979.70)
Net Position, July 1, 2023	2,356,258.82
Net Position, June 30, 2024	\$ 2,319,279.12
NGC COMON, JUNE 30, 2024	Ψ 2,519,279.12

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, 2024

Cash Flows from Operating Activities: Cash Received from Customers Cash Payments to Suppliers for Goods and Services Cash Payments to Employees for Services Net Cash Provided (Used) by Operating Activities	\$ 3,224,116.24 (1,735,511.44) (1,299,518.68)	189,086.12
Cash Flows from Investing Activities: Sale of Investments Interest Received on Investments Net Cash Provided by Investing Activities	398,634.04 54.31	 398,688.35
Cash Flows from Capital Activities: Purchase of Equipment Net Cash Provided by Capital Activities	(5,836.48)	 (5,836.48)
Net Increase in Cash and Cash Equivalents During the Fiscal Year		581,937.99
Cash and Cash Equivalents at Beginning of Year		 230,042.68
Cash and Cash Equivalents at End of Year		\$ 811,980.67
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)		\$ (164,066.56)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities: Activities Expense - Value of Donated Automobiles Depreciation Expense Loss on Disposal of Capital Assets Change in Assets and Liabilities: Increase in Net Pension Asset Decrease in Pension Related Deferred Outflows Decrease in Pension Related Deferred Inflows Increase in Unearned Revenue Decrease in Accounts Receivable Increase in Vouchers Payable Decrease in Wages Payable Decrease in Accrued Vacation Liability Decrease in Accrued Sick Leave Liability Increase in Severance Pay Benefit Decrease in Post Employment Benefit Total Adjustments	38,727.00 17,853.73 200.00 (51.49) 37,866.45 (25,114.92) 51,614.31 232,599.03 20,933.21 (3,055.53) (29,814.39) (24,056.00) 40,251.28 (4,800.00)	353,152.68
Net Cash Provided by Operating Activities		\$ 189,086.12
Non-cash Investing, Capital and Financing Activities: Value of Donated Automobiles Increase in Fair Value of Investments		\$ 38,727.00 73,008.44

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024

NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:

a. Nature of Activities:

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

b. Significant Accounting Policies:

Date of Management's Review:

Management has evaluated subsequent events through June 10, 2025, 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:

<u>Enterprise Funds</u> – 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. <u>Measurement Focus and Basis of Accounting</u>:

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:

- 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. <u>Employee Fringe Benefits</u>:

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 2024 amounted to \$217,000.40.

The Association pays dental insurance for all employees. Family coverage is optional at the employee's expense. Payments made during fiscal year 2024 amounted to \$5,779.20.

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. As of June 30, 2024, there are no employees that were hired before June 30, 2008 so accrued sick leave is \$0 for fiscal year 2024.

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. <u>Cash Flows</u>:

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.

I. <u>Net Position</u>:

Net Position is classified in the following three components:

- Investment in capital assets Consists of capital assets, net of accumulated depreciation.
- 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, a severance pay benefit, 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 \$40,672.32 which was paid in full in July 2024.

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.

<u>Custodial Credit Risk</u> – The Association does not have a formal custodial credit risk deposit policy. The Association maintains deposits with two banks: Dacotah Bank and BankWest. Each deposit is insured by the FDIC up to \$250,000. The amount held in deposit over this limit, and therefore uninsured and subject to custodial credit risk, was \$585,468.89.

<u>Credit Risk</u> – 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.

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

<u>Interest Rate Risk</u> – 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, 2024, the Association had investments maturing as follows:

2024 Investment Maturities (in Years)

Investment Type	Fair Value	Less Than 1	1 to 5	6 to 10	Greater than 10
Exchange Traded Funds	\$ 301,446	\$ 240,610 \$	60,836 \$	_	\$ -

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, 2024, 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	Le	vel 2	Lev	el 3
Equities	\$ 232,677	\$ 232,677	\$	-	\$	-
Exchange-Traded Funds	 541,001	 541,001				-
Total Investments by fair value level	\$ 773,678	\$ 773,678	\$		\$	-

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, 2024. 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 7/01/23			Balance 6/30/24
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	178,000.87	5,836.48	7,390.00	176,447.35
Totals	1,013,972.10	5,836.48	7,390.00	1,012,418.58
Less Accumulated				
Depreciation for:				
Land Improvements	47,626.84	-	-	47,626.84
Building	290,466.96	15,287.64	-	305,754.60
Equipment, Furniture and Fixtures	141,907.61	2,566.09	7,190.00	137,283.70
Total Accumulated Depreciation	480,001.41	17,853.73	7,190.00	490,665.14
Total Capital Assets, being				
Depreciated, Net	533,970.69	(12,017.25)	200.00	521,753.44
Capital Assets, Net	\$ 697,841.44	\$ (12,017.25)	\$ 200.00	\$ 685,624.19

6. LIABILITIES:

Long-term obligations at June 30, 2024 and changes to long-term liabilities during the fiscal year ended are as follows:

	Balance 7/01/23	Increases	Decreases	Balance 6/30/24	Due Within One Year
Accrued Vacation	\$ 102,287.59	\$ 67,109.80	\$ 96,924.19	\$ 72,473.20	\$ 59,933.26
Accrued Sick Pay	24,056.00	5,773.44	29,829.44	-	-
Severance Pay (see note 9)	9,784.32	50,035.60	9,784.32	50,035.60	25,017.80
Post Employment Benefit (see note 8)	14,400.00	-	4,800.00	9,600.00	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, 2024, 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, 2018 to 2024.

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 2024, a budgeted expense of \$4,800.00 was incurred for this benefit. Future payments have been estimated to total approximately \$9,600.00. No monies have been set-aside for future payments.

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 two years will total \$50,035.60. 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, 2024, 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, 2024, no claims for unemployment benefits were paid. At June 30, 2024, no claims had been filed for unemployment benefits and none are anticipated in the next fiscal year.

11. SIGNIFICANT CONTINGENCIES—LITIGATION:

At June 30, 2024, 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). SDRS is a hybrid defined benefit plan designed with several defined contribution plan type provisions and is administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability, and 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, 2024, 2023 and 2022, equal to required contributions each year, were as follows:

Year	Amount
2024	\$ 54,208.44
2023	52,510.22
2022	49,084.41

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

At June 30, 2023, 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, 2023 and reported by the Association as of June 30, 2024 are as follows:

Proportionate share of pension liability \$4,883,363.42
Less proportionate share of net pension restricted for pension benefits 4,886,652.70
Proportionate share of net pension liability (asset) \$ (3,289.28)

At June 30, 2024, the Association reported an asset of \$3,289.28 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2023 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, 2023 the Association's proportion was 0.033700% which is a decrease of 0.000560% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Association recognized pension expense of \$12,700.04. At June 30, 2024 the Association reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	D	Deferred Outflows of Resources	_	eferred Inflows of Resources
Difference between expected and actual Experience	\$	93,235.98	\$	
Changes in assumption		112,455.58		164,385.02
Net difference between projected and actual earnings on pension plan investments		21,898.83		
Changes in proportion and difference between Association contributions and proportionate share of contributions		2,471.27		9.35
Association contributions subsequent to the measurement date		54,208.44		
TOTAL	\$	284,270.10	\$	164,394.37

The \$54,208.44 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year Ended June 30,	_	
2025	\$	45,738.10
2026		(48,996.71)
2027		64,196.95
2028		4,728.95
TOTAL	\$	65,667.29

Actuarial Assumptions:

The total pension liability (asset) in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 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	1.91%

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, 2023 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, 2023 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

Asset Class	Target <u>Allocation</u>	Long-Term Expected Real Rate of Return					
Public Equity	56.3%	3.8%					
Investment Grade Debt	22.8%	1.7%					
High Yield Debt	7.0%	2.7%					
Real Estate	12.0%	3.5%					
Cash	1.9%	0.8%					
Total	100%						

Discount Rate:

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

rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

Sensitivity of Liability (Asset) to Change in the Discount Rate:

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

			Current	
	<u>1</u>	% Decrease	Discount Rate	1 % Increase
Associations proportionate share of				
the net pension liability (asset)	\$	674,185.00	\$ (3,289.28)	\$ (557,333.99)

Pension Plan Fiduciary Net Position:

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

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

	 2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 54,208	\$ 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	 54,208	52,510	49,084	48,041	48,175	47,220	42,779	42,076	43,167	39,813
Contribution deficiency (excess)	\$ 0									
Association's covered payroll	\$ 902,528	\$ 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%	6.00%

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Association's proportion of the net pension liability/asset	0.033700%	6 0.034260%	0.035552%	0.036584%	0.037014%	0.034660%	0.036181%	0.037836%	0.036345%	0.039200%
Association's proportionate share of net pension liability (asset)	\$ (3,289) \$ (3,238)	\$ (272,267)	\$ (1,589)	\$ (3,922)	\$ (808)	\$ (3,283)	\$ 127,806	\$ (154,148)	\$ (282,423)
Association's covered payroll	\$ 874,153	3 \$ 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	0.38%	6 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%	6 100.10%	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.

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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2024 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, 2023 Actuarial Valuation reflects no changes to the plan provisions or actuarial methods and one change to the actuarial assumptions from the June 30, 2022 Actuarial Valuation.

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

a. Benefit Provision Changes:

During the 2023 Legislative Session no significant SDRS benefit changes were made and emergency medical services personnel prospectively became Class B Public Safety members.

b. Actuarial Assumption Changes:

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

As of June 30, 2022, the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (2.25%) was less than 100% and the July 2023 SDRS COLA was limited to a restricted maximum of 2.10%. For the June 30, 2022 Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA assumption of 2.10%.

As of June 30, 2023, the FVFR assuming future COLAs equal to the baseline COLA assumption of 2.25% is again less than 100% and the July 2024 SDRS COLA is limited to a restricted maximum of 1.91%. The July 2024 SDRS COLA will equal inflation, between 0% and 1.91%. For this June 30, 2023 Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA of 1.91%.

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

c. Actuarial Method Changes:

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

SUPPLEMENTARY DATA SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION SCHEDULE OF BUDGETED AND ACTUAL REVENUES - CASH BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted	Actual	Variance Favorable/
	Revenue	Revenue	(Unfavorable)
	 Revenue	 Revenue	 (Offiavorable)
Activities			
Boys' "B" Basketball	\$ 160,000.00	\$ 174,894.71	\$ 14,894.71
Boys' "A" Basketball	150,000.00	146,540.00	(3,460.00)
Boys' "AA" Basketball	170,000.00	98,397.25	(71,602.75)
Girls' "B" Basketball	100,000.00	106,430.00	6,430.00
Girls' "A" Basketball	90,000.00	117,877.44	27,877.44
Girls' "AA" Basketball	75,000.00	87,465.95	12,465.95
Football	245,000.00	260,960.00	15,960.00
Gymnastics	13,000.00	16,515.00	3,515.00
Track & Field	200,000.00	268,315.90	68,315.90
Chorus & Orchestra	53,000.00	64,045.00	11,045.00
All-State Band	9,000.00	7,175.00	(1,825.00)
Cheer & Dance	40,000.00	16,382.50	(23,617.50)
Cross Country	40,000.00	40,824.25	824.25
Soccer	30,000.00	34,820.00	4,820.00
All-State Jazz Band	5,000.00	4,540.00	(460.00)
Combined A & B Wrestling	260,000.00	184,705.86	(75,294.14)
Combined AA, A, & B Volleyball	160,000.00	153,850.00	(6,150.00)
Student Council	70,000.00	3,495.00	(66,505.00)
Softball	60,000.00	58,840.56	(1,159.44)
Total Activities	 1,930,000.00	 1,846,074.42	 (83,925.58)
Total Activities	 1,550,000.00	 1,040,074.42	 (00,020.00)
TV Contract - FB/BB/VB/WR	143,000.00	154,265.50	11,265.50
Ball Bids	50,000.00	75,000.00	25,000.00
Corporate Partner	312,500.00	483,750.00	171,250.00
Merchandise Partner	105,000.00	135,642.15	30,642.15
Total Sponsorship Revenue	610,500.00	848,657.65	238,157.65
Sub-State Events			
Girls' Basketball	82,500.00	111,650.60	29,150.60
Boys' Basketball	130,000.00	116,662.70	(13,337.30)
Football Playoffs	75,000.00	81,735.05	6,735.05
Wrestling	10,000.00	11,176.00	1,176.00
Volleyball	70,000.00	70,430.50	430.50
Softball	 2,500.00	 2,254.00	(246.00)
Total Sub-State Events	370,000.00	 393,908.85	 23,908.85
General			
Music Supplies	350.00	908.00	558.00
Rule Books/Publications	30,000.00	32,779.04	2,779.04
Registration of Officials	71,000.00	67,145.98	(3,854.02)
Penalties and Fines	8,000.00	7,135.00	(865.00)
Sale of Medals	2,000.00	2,154.10	154.10
Miscellaneous	26,598.53	27,377.75	779.22
Interest Income	_	54.31	54.31
Music Program Ad Sales	 1,000.00	 -	 (1,000.00)
Total General	 138,948.53	 137,554.18	 (1,394.35)
GRAND TOTAL	\$ 3,049,448.53	\$ 3,226,195.10	\$ 176,746.57

SUPPLEMENTARY DATA SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES - CASH BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Expenditures	Actual Expenditures	Variance Unfavorable/ (Favorable)
Regular Salaries	\$ 850,196.32	\$ 926,684.84	\$ 76,488.52
Temporary Salaries Total Salaries	19,309.37 869,505.69	926,684.84	(19,309.37) 57,179.15
Social Security	65,040.02	65,739.87	699.85
Retirement	52,170.34	54,314.49	2,144.15
Health Insurance	220,374.68	217,000.40 5,287.20	(3,374.28)
Dental Insurance Worker's Compensation	5,500.00 2,695.00	2,439.00	(212.80)
Life Insurance	378.00	658.80	(256.00) 280.80
Supplemental Medical	4,800.00	-	(4,800.00)
Severance - 3 year plan	-	25,017.80	25,017.80
Total Employee Benefits	350,958.04	370,457.56	19,499.52
Legal Costs and Fees/Lobbyist	18,000.00	7,691.00	(10,309.00)
Audit	25,000.00	34,497.00	9,497.00
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	1,024.70	(1,975.30)
11 States Meeting	1,500.00	-	(1,500.00)
Utilities	7,200.00	7,359.22	159.22
Maintenance and Repairs	8,000.00	8,284.48	284.48
Technology	60,000.00	60,095.53	95.53
Staff In-Service	2,000.00	2 602 99	(2,000.00)
Snow Removal/Lawn NFHS-Debate Topic Meeting	2,000.00 1,500.00	2,602.88 1,844.92	602.88 344.92
NFHS-Music/Speech Meeting	1,500.00	1,085.55	(414.45)
NIAAA Meeting	1,000.00	1,000.00	(1,000.00)
NF Summer Meeting	27,000.00	24,152.93	(2,847.07)
NF Winter Meeting	1,500.00	1,156.52	(343.48)
NF Legal Meeting	2,000.00	1,834.87	(165.13)
Staff Travel	40,000.00	69,981.38	29,981.38
Board of Control Travel	25,000.00	35,428.28	10,428.28
Advisory/Ad Hoc Com/Officials	5,000.00	6,291.24	1,291.24
Dues-Regional Wrestling Assoc.	1,100.00	830.00	(270.00)
Dues-Regional Basketball Assoc.	5,000.00	2,595.00	(2,405.00)
Dues-Regional Volleyball Assoc.	2,300.00	2,380.00	80.00
Telephone	10,400.00	7,097.00	(3,303.00)
Postage and Permit United Parcel Service	25,000.00	25,738.28	738.28 (1,709.16)
State Officials Council	4,000.00 13,000.00	2,290.84 13,175.00	175.00
Internet/Cable	2,500.00	2,897.11	397.11
Midwest Officials Summit	1,500.00	669.16	(830.84)
Dues-Football Assoc.	4,200.00	2,085.00	(2,115.00)
Dues-Gymnastics Assoc.	380.00	300.00	(80.00)
State Event Directors Reception	1,000.00	-	(1,000.00)
NASO Travel	2,000.00	2,504.71	504.71
Media	250.00	-	(250.00)
Officials Gifts	1,500.00	-	(1,500.00)
State Event Directors/Corp Gifts	6,000.00	-	(6,000.00)
FB Rules Meeting	1,500.00	-	(1,500.00)
SDIAAA	2,000.00	2,000.00	-
Commercial Printing	20,000.00	15,684.10	(4,315.90)
NFOA Membership	20,000.00	22,304.00	2,304.00
Catastrophic/Liability Insurance	147,784.80	147,784.80	(0.446.00)
State Officials Coordinator Professional Association Services	13,000.00	9,883.98	(3,116.02)
Professional Accounting Services	3,000.00	3,434.92	434.92
Technology Conference Janitorial Services	1,000.00 8,500.00	916.14 10,207.30	(83.86) 1,707.30
Miscellaneous	30,000.00	72,647.21	42,647.21
Total Purchased Services	563,514.80	610,755.05	47,240.25
	000,011.00	0.10,7.00.00	17,210.20

SUPPLEMENTARY DATA

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES - CASH BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

(Continued)

	Budgeted Expenditures	Actual Expenditures	Variance Unfavorable/ (Favorable)
Office Supplies	6,200.00	7,058.48	858.48
Custodial Supplies	300.00	515.15	215.15
Subscriptions	1,200.00	2,634.25	1,434.25
Rule Books and Exams	•		
	42,000.00	56,751.30	14,751.30
Distinguished Service Awards	800.00	- 771.68	(800.00)
Inventory of Medals Total Supplies and Materials	1,200.00 51,700.00	67,730.86	(428.32) 16,030.86
Total Supplies and Materials		01,700.00	10,000.00
NF Dues/Foundation	2,500.00	2,500.00	-
Travel Accident Insurance	2,000.00	1,900.00	(100.00)
D&O Liability Insurance	12,589.00	12,589.00	-
Excess Liability Insurance	4,470.00	4,470.00	-
General Liability Insurance	15,857.00	15,857.00	-
Surety Bond	736.00	746.00	10.00
Car Liability Insurance	6,716.00	6,716.00	-
Insurance Office and Contents	8,643.00	10,131.00	1,488.00
General Liability Insurance - Member Schools	21,029.00	21,029.00	
Total Other Objects	74,540.00	75,938.00	1,398.00
Officials Observation	20,000.00	13,051.13	(6,948.87)
Boys' "AA" Basketball	103,950.00	25,071.12	(78,878.88)
Girls' "AA" Basketball	46,050.00	14,829.98	(31,220.02)
Boys' "A" Basketball	53,650.00	66,593.41	12,943.41
Girls' "A" Basketball	26,450.00	23,988.44	(2,461.56)
Combined "A" and "B" Wrestling	150,500.00	113,514.14	(36,985.86)
Boys' "B" Basketball	27,250.00	33,471.92	6,221.92
Girls' "B" Basketball	22,950.00	57,488.82	34,538.82
Gymnastics	37,250.00	36,792.62	(457.38)
Track and Field	47,600.00	67,906.99	20,306.99
Golf	42,750.00	40,824.36	(1,925.64)
Tennis	17,400.00	21,902.56	4,502.56
Cross Country		25,937.96	
Football Play-Offs	41,100.00 80,650.00	79,058.74	(15,162.04) (1,591.26)
Combined "AA", "A", and "B" Volleyball	88,750.00	93,838.68	5,088.68
Cheer and Dance	24,750.00	15,463.37	(9,286.63)
Soccer	9,100.00	8,856.96	(243.04)
Softball	35,000.00	37,345.70	2,345.70
Student Council	84,300.00	18,791.14	(65,508.86)
Oral Interp	15,575.00	20,884.93	5,309.93
One Act Play	16,575.00	21,420.77	4,845.77
Debate	13,205.00	13,749.72	544.72
All-State Jazz Band	18,250.00	24,176.42	5,926.42
All-State Chorus and Orchestra	53,175.00	51,038.53	(2,136.47)
All-State Band	35,400.00	18,399.08	(17,000.92)
Journalism	5,500.00	4,707.21	(792.79)
Visual Arts	22,100.00	27,867.96	5,767.96
Total Events	1,119,230.00	963,921.53	(155,308.47)
GRAND TOTAL	\$ 3,049,448.53	3,028,538.97	\$ (20,909.56)

SUPPLEMENTARY DATA SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION NOTES TO THE SCHEDULES OF BUDGETED AND ACTUAL REVENUES AND EXPENDITURES June 30, 2024

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, 2024.
- 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.

2024-25 Approved Constitutional Changes

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 one 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 one 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 one 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 one half (1.5) units of trimester credit eligibility requirement. (Refer to SDCL § 13-28-37)

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.

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).

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 playoff 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 student(s)" in 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 sStudents 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.

Revenue Budget

2025-2026

2025-2026							
		2024-2025		2024-2025		2025-2026	2025-2026
		Budgeted		YTD		Budgeted	Increase (Decrease)
Revenue Budget							
4100.00 State Event Revenue							
4101.00 Boys "B" Basketball- Aberdeen	\$	170,000.00	e	156,269.53		160,000.00	-10,000.00
•	\$		\$			150,000.00	
4102.00 Basketball "A" Boys- RC						·	-25,000.00
4103.00 Basketball "AA" Boys- RC	\$		\$			110,000.00	-40,000.00
4104.00 Girls "B" Basketball- SDSU	\$		\$	126,878.65		120,000.00	20,000.00
4105.00 Basketball "A" Girls- Wat	\$	90,000.00	\$	82,812.16	\$	100,000.00	10,000.00
4106.00 Basketball "AA" Girls- RC	\$	90,000.00	\$	77,905.00	\$	80,000.00	-10,000.00
4107.00 Wrestling Duals-PIE	\$	12,000.00	\$	16,015.00	\$	14,500.00	2,500.00
4109.00 Football	\$	250,000.00	\$	240,905.00	\$	245,000.00	-5,000.00
4110.00 Gymnastics- MIT	\$	14,500.00	\$	21,883.81	\$	16,000.00	1,500.00
4111.00 Track and Field	\$	225,000.00	\$	267,091.00	\$	250,000.00	25,000.00
4113.00 All-State Chorus & Orchestra- SF	\$	60,000.00	\$	71,770.00	\$	65,000.00	5,000.00
4114.00 All-State Band-RC	\$	9,000.00	\$	9,910.00	\$	7,000.00	-2,000.00
4116.00 Cheer & Dance- Wat	\$	40,000.00	\$	43,555.00	\$	40,000.00	0.00
4118.00 Cross Country- HUR	\$		\$			36,000.00	1,000.00
4119.00 Soccer- RC	\$		\$			18,000.00	-12,000.00
4120.00 All-State Jazz Band- MIT	\$		\$			5,000.00	0.00
	\$						
4122.00 Combined "B" & "A" Wrestling- SF	э \$		\$			265,000.00	40,000.00
4123.00 Combined Volleyball- RC			\$			160,000.00	-50,000.00
4125.00 Student Council	\$		\$	9,202.00		70,000.00	0.00
4126.00 Softball- AB/SF	\$	60,000.00	\$			60,000.00	0.00
4127- ESports- Aberdeen	\$	-	\$			2,000.00	2,000.00
Total 4100.00 State Event Revenu	ie \$	2,020,500.00	\$	2,064,763.02	\$	1,973,500.00	-47,000.00
4200.00 Sponsorship Revenue							
4201.00 Televised State Championships	\$	108,000.00	\$	108,000.00			-108,000.00
4202.00 Ball Bids	\$	51,000.00	\$	50,000.00			-51,000.00
4203.00 Corporate Program	\$	322,500.00	\$	325,000.00	\$	590,500.00	268,000.00
4204.00 Televised Sub-State Events	\$	35,000.00	\$	35.000.00		35,000.00	0.00
4205.00 E-Ticketing	\$	-	\$		\$	-	0.00
4206.00 ALLIANCE HIGHWAY SAFETY	\$		\$		\$		0.00
4207.00 Merchandise Partner	\$	105,000.00	\$			_	
Total 4200.00 Sponsorship Revenu		621,500.00	_		_	625,500.00	-105,000.00 4,000.00
		621,500.00	Þ	613,000.00	Þ	625,500.00	4,000.00
4300.00 Sub-State Event Reven							
4301.00 Girls Basketball Sub-State	\$	95,000.00	\$	96,485.45	\$	95,000.00	0.00
4302.00 Boys Basketball Sub-state	\$	130,000.00	\$	128,172.00	\$	130,000.00	0.00
4303.00 Football Sub-State	\$	75,000.00	\$	100,717.26	\$	90,000.00	15,000.00
4304.00 Wrestling Sub-State	\$	10,000.00	\$	15,236.30	\$	13,000.00	3,000.00
4305.00 Volleyball Sub-State	\$	70,000.00	\$	78,802.65	\$	70,000.00	0.00
4306.00 Softball Sub-State	\$	2,500.00	\$	2,500.00	\$	2,500.00	0.00
Total 4300.00 Sub-State Event Revenu	ie \$	382,500.00	\$	421,913.66	\$	400,500.00	18,000.00
4400.00 Fee Revenue							
4401.00 Participation Fees	\$		\$				0.00
	\$		\$				0.00
4402.00 Postage		-					
4403.00 NF News/Student Press Pass	\$	-	\$				0.00
4404.00 Sub-State Broadcast Media Fee	\$	-	\$				0.00
Total 4400.00 Fee Revenu	ie \$	•	\$	•	\$	-	0.00
4500.00 General Revenue							
4501.00 Music Supplies	\$	500.00	\$	-	\$		-500.00
4503.00 Coaches Clinic	\$	-	\$	-	\$	•	0.00
4504.00 Membership Dues	\$	-	\$	-	\$	-	0.00
4505.00 Rule Books/Publications	\$	30,000.00	\$	38,403.00	\$	35,000.00	5,000.00
4506.00 Registration of Officials	\$		\$	98,692.64	\$	75,000.00	4,000.00
4507.00 Penalities & Fines	\$	8,000.00				7,000.00	-1,000.00
4512.00 Sale of Medals	\$		\$			1,750.00	-250.00
4513.00 Miscellaneous	\$		\$	30,390.43		28,800.00	0.00
4516.00 Speech Ad Revenue	Ф \$	20,000.00	\$		÷	20,000.00	0.00
4517.00 Speech Programs/Shirts	\$ \$	-					
, ,	-	-	\$				
4518.00 Music Program Ad Sales	\$	-	\$		_		
4519.00 Ref Reps	\$	8,000.00	\$		\$	8,000.00	
Total 4500.00 General Revenu		•	\$	175,825.37	\$	155,550.00	7,250.00
4600.00 Non-Operating Income	Rev	renue					
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 Revenu	_		\$		\$	-	0.00
	<u> </u>		_		•		

G&A Expense Budget 2025-2026

2025-2026				
	2024-2025 Budgeted	2024-2025 Actual	2025-2026 Budgeted	2025-2026 (Increase) Decrease
G&A Expenses				(
5100 Salaries				
5110.00 Regular Salaries	865,374.87	865,902.98	876,214.49	(10,839.62)
5120.00 Temporary Salaries	25,017.79	25,017.79	25,017.79	<u></u> _
Total 5100 Salaries \$	890,392.66	\$ 890,920.77	\$ 901,232.28	-\$ 10,839.62
5200.00 Employee Benefits				
5210.00 Social Security	66,201.18	66,242.47	67,030.41	(829.23)
5220.00 South Dakota Retirement Systems	51,686.57	57,992.15	52,572.87	(886.30)
5230.00 Hospital Insurance	219,226.92	219,226.92	239,905.00	(20,678.08)
5232.00 Dental Insurance 5233.00 Employer Sponsored Group Life Insurance	4,450.00 378.00	6,987.70 378.00	6,000.00 378.00	(1,550.00)
5240.00 Workmen's Compensation	2,695.00	2,194.00	2,695.00	-
5290.00 Supplemental Medical	4,800.00	4,800.00	4,800.00	_
Total 5200.00 Employee Benefits \$	349,437.67	· · · · · · · · · · · · · · · · · · ·	·	-\$ 23,943.61
5300.00 Purchased Services				
5311.00 Legal Costs and Fees/Lobbyist	18,000.00	8,638.33	12,000.00	6,000.00
5312.00 403(b) Retirement Advisor	-	-	-	-
5313.00 Legislative Audit	30,000.00	42,202.50	40,000.00	(10,000.00)
5314.00 Clinicians-Coaches Clinic	5,000.00	7,500.00	5,000.00	-
5316.00 Test Supervisor	200.00	-	200.00	-
5317.00 Appeals Committees	200.00	-		200.00
5319.00 Section V Meeting 5320.00 11 States Meeting	1,500.00	522.21	1,500.00	-
5320.00 11 States Meeting 5321.00 Utilities	1,500.00 7,200.00	7,318.52	1,500.00 7,200.00	•
5323.00 Maintenance & Repairs	8,000.00	6,094.62	8,000.00	<u>.</u>
5324.00 Technology	60,000.00	53,551.98	40.000.00	20,000.00
5325.00 Staff In-Service	2,000.00	-	1,000.00	1,000.00
5326.00 Snow Removal/Lawn Care	2,000.00	2,687.36	2,000.00	-
5327.00 NFHS - Midwest Band Clinic	1,500.00	1,493.86	1,500.00	-
5329.00 NFHS - Music/Speech Meeting	1,500.00	1,419.34	1,500.00	-
5330.00 NIAAA Meeting	1,000.00	-	1,000.00	-
5331.00 NF Summer Meeting	27,000.00	16,083.83	18,000.00	9,000.00
5332.00 NF Winter Meeting	1,500.00	3,345.96	1,500.00	-
5333.00 NF Legal Meeting	1,500.00	-	1,500.00	-
5334.00 Staff Travel 5335.00 Board of Directors Travel	40,000.00 25,000.00	54,485.64 43,212.32	46,000.00 30,000.00	(6,000.00) (5,000.00)
5336.00 Advisory/Ad Hoc Com./Officials	5,000.00	3,589.16	5,000.00	(5,000.00)
5337.00 Dues - Wrestling Association	1,100.00	820.00	1,100.00	
5338.00 Dues - Basketball Association	5,000.00	2,545.00	5,000.00	-
5339.00 Dues - Volleyball Association	2,300.00	2,570.00	2,300.00	-
5340.00 Telephone	10,400.00	9,474.73	10,000.00	400.00
5341.00 Postage & Permit Mail	25,000.00	30,395.29	25,000.00	-
5342.00 United Parcel Service	4,000.00	2,433.34	4,000.00	-
5343.00 State Officials Council	13,000.00	14,183.00	13,000.00	-
5344.00 Internet/Cable	2,500.00	2,984.46	3,750.00	(1,250.00)
5345.00 Midwest Official's Summit 5346.00 Dues - Football Association	1,500.00 4,200.00	1,126.85 2,080.00	1,500.00 4,200.00	•
5347.00 Dues - Gymnastics Association	380.00	300.00	380.00	<u>.</u>
5351.00 State Event Directors Reception	1,000.00	-	-	1,000.00
5354.00 NASO Meeting	2,000.00	1,606.41	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	4,000.00	6,212.62	4,000.00	-
5358.00 FB Rules Meeting	1,500.00	-	1,500.00	-
5359.00 SDIAAA	2,000.00	9,500.00	2,000.00	-
5360.00 Commercial Printing	20,000.00	27,910.22	20,000.00	-
5362.00 Printing - Officials	23,000.00	22,712.00	23,000.00	-
5364.00 NFOA Membership @ \$17.00 5365.00 Catastropic/Liability Ins.	162,817.65	162,817.65	160,475.00	- 2,342.65
5368.00 State Officials Coordinator	13,000.00	9,600.00	13,000.00	2,042.00
5368.50 Ref Reps Payments to Schools	8,000.00	-	8,000.00	- -
5369.00 Professional Accounting Services	3,000.00	2,339.30	3,000.00	-
5370.00 Technology Conference	1,000.00	924.74	1,000.00	-
5371.00 NSDA National Conference	-	-	-	-
5372.00 Professional Cleaning Services	8,500.00	8,580.00	8,500.00	-
5390.00 Miscellaneous	28,124.36	60,918.98	29,227.44	(1,103.08)
Total 5300.00 Purchased Services \$	588,672.01	\$ 634,180.22	\$ 570,582.44	\$ 18,089.57

5400.00 Supplies & Materials					
5410.00 Office Supplies	6,200.00	9,466.32	6,200.00		-
5411.00 Custodial Supplies	300.00	233.60	300.00		-
5412.00 Subscriptions	1,200.00	1,290.75	1,200.00		-
5414.00 Rule Books	42,000.00	60,707.10	42,000.00		-
5416.00 Distinguished Service Awards	800.00	756.00	800.00		-
5417.00 Inventory of Medals	1,200.00	4,034.55	1,200.00		
Total 5400.00 Supplies & Materials \$	51,700.00	\$ 76,488.32	\$ 51,700.00	\$	0.00
5600.00 Other Objects					
5640.00 NF Dues/NF Foundation	2,500.00	2,500.00	2,500.00		-
5647.00 Travel Accident Insurance	2,000.00	-	950.00		1,050.00
5649.00 D & O Liability Insurance	13,971.00	13,971.00	15,302.00		(1,331.00)
5650.00 Excess Liability Insurance	5,063.00	5,063.00	5,209.00		(146.00)
5651.00 GenLib/ParticipantLiab/Auto	17,965.00	21,042.32	18,553.00		(588.00)
5652.00 Surety Bond	736.00	746.00	746.00		(10.00)
5658.00 Car Liability Insurance	7,081.00	6,781.00	8,888.00		(1,807.00)
5659.00 Ins. Office and Contents	8,643.00	13,756.00	11,500.00		(2,857.00)
5661.00 Cyber Insurance	1,560.66	-	1,698.00		(137.34)
5664.00 General Liability Insurance - Member Schools	23,873.00	23,873.00	24,603.00		(730.00)
Total 5600.00 Other Objects \$	83,392.66	\$ 87,732.32	\$ 89,949.00	-\$	6,556.34
5900.00 Officials Observations					
5910.00 Officials Observation	17,000.00	14,734.16	17,000.00		
Total 5900.00 Officials Observations \$	17,000.00	\$ 14,734.16	\$ 17,000.00	\$	0.00
8500.00 Non Operating Expense	s				
8540.00 Capital Expenditures - Equipment \$		-	-		
Total 8500.00 Non-Operating Expenses \$	0.00	\$ 0.00	\$ 0.00	\$	0.00

Total G&A Expenses \$ 1,980,595.00 \$ 2,061,877.03 \$ 2,003,845.00 \$ (23,250.00)

Athletics Expense Budget

2025-2026	2024-2025 Budgeted		2024-2025 Actual	_	2025-2026 Budgeted	2025-2026 (Increase) Decrease
Athletic Expenses						
6050.00 Basketball "AA" Boys						
6051.00 Officials - Boys "AA" Basketball	12,000.00		17,421.64		15,000.00	
6052.00 Management Fee - Boys "AA" Basketball	10,000.00		10,000.00		10,000.00	
6053.00 Arena Rent/Facilities Fee/Custodial - Boys "AA" Basketba	20,000.00		26,674.88		25,000.00	
6054.00 Team Expenses - Boys "AA" Basketball	450.00				- 450.00	\$ 0.00 \$ 0.00
6055.00 Tournament Bands - Boys "AA" Basketball 6057.00 Awards - Boys "AA" Basketball	450.00 2,500.00		2,108.80		450.00 2,500.00	
6058.00 Tickets/Passes - Boys "AA" Basketball	7,200.00		5,548.26		6,000.00	
Total 6050.00 Combined "AA" Boys \$	52,150.00	\$	61,753.58	\$	58,950.00	
6110.00 Basketball "AA" Girls						
6111.00 Officials - Girls "AA" Basketball	10,000.00		17,565.92		13,000.00	-\$ 3,000.00
6112.00 Management Fee - Girls "AA" Basketball	10,000.00		10,000.00		10,000.00	\$ 0.00
6113.00 Rent/Custodial/Facility Fees - Girls "AA" Basketball	20,000.00		23,960.30		24,000.00	-\$ 4,000.00
6114.00 Team Expenses - Girls "AA" Basketball			-			\$ 0.00
6115.00 Tournament Bands - Girls "AA" Basketball	450.00				450.00	
6117.00 Awards - Girls "AA" Basketball	2,500.00		2,106.80		2,500.00	
6118.00 Tickets/Passes - Girls "AA" Basketball	2,500.00	•	3,740.23		4,000.00	
Total 5970.00 Girls "AA" Basketball \$	45,450.00	\$	57,373.25	\$	53,950.00	-\$ 8,500.00
6030.00 Basketball "A" Boys	0.55		*****		40.00= ==	10 000
6031.00 Officials - Boys "A" Basketball	8,500.00		14,564.16		12,000.00 10.000.00	(3,500.0
6032.00 Management Fee - Boys "A" Basketball 6033.00 Arena Rent, Facilities Fee & Custodial - Boys "A" Basketb	10,000.00 75,000.00		10,000.00 86,452.00		10,000.00	50.000.0
6034.00 Team Expenses - Boys "A" Basketball	/5,000.00		00,452.00		25,000.00	50,000.0
6035.00 Tournament Bands - Boys "A" Basketball	450.00				450.00	-
6037.00 Awards - Boys "A" Basketball	2,500.00		2,102.80		2,500.00	_
6038.00 Tickets - Boys "A" Basketball	12,000.00		14,719.00		6,000.00	6,000.0
Total 5980.00 Boys "A" Basketball \$	108,450.00		127,837.96		55,950.00	
6090.00 Basketball "A" Girls						
6091.00 Officials - Girls "A" Basketball	12,000.00		16,296.48		12,000.00	
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" Basketb	3,000.00		10,366.00		3,000.00	
6094.00 Team Expenses - Girls "A" Basketball						-
6095.00 Tournament Bands - Girls "A" Basketball	450.00		-		450.00	-
6097.00 Awards - Girls "A" Basketball	2,500.00		2,112.80		2,500.00	-
6098.00 Tickets - Girls "A" Basketball	-				2,000.00	(2,000.0
Total 5980.00 Girls "A" Basketball \$	27,950.00	\$	38,775.28	\$	29,950.00	-\$ 2,000.00
5990.00 Combined "A" & "B" Wrestli	•					
5991.00 Officials - Combined "B" & "A" Wrestling	30,000.00		40,357.84		32,500.00	(2,500.0
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'	40,000.00		37,402.69		70,000.00	(30,000.0
5994.00 Team Expenses - Combined "B" & "A" Wrestling 5995.00 Awards - Combined "B" & "A" Wrestling	5,000.00		3,467.80		4,000.00	1,000.0
5996.00 Tickets/Passes/BoxOffice/Surcharge - Combined "B" & "A	10,500.00		10,105.85		11,000.00	(500.0
5997.00 Track Wrestling - Combined "B" & "A" Wrestling	10,000.00		11,600.00		12,000.00	(2,000.0
Total 5990.00 Combined "A" & "B" Wrestling \$	120,000.00	\$	127,434.18	s	154,000.00	·
6010.00 Boys' "B" Basketball	******		, , ,		,,,,,,,	
6011.00 Officials - Boys B Basketball	9,500.00		14,564.16		13,000.00	(3,500.0
6012.00 Management Fee - Boys B Basketball	10,000.00		10,000.00		10,000.00	-
6013.00 Arena Rent / Custodial - Boys B Basketball	6,500.00		6,191.05		6,500.00	-
6014.00 Team Expenses - Boys B Basketball	-				-	-
6015.00 Tournament Bands - Boys B Basketball	450.00				450.00	-
6017.00 Awards - Boys B Basketball	2,500.00		2,106.80		2,500.00	-
6018.00 Tickets/Passes - Boys B Basketball	500.00				500.00	-
Total 6010.00 Boys' "B" Basketball \$	29,450.00	\$	32,862.01	\$	32,950.00	-\$ 3,500.00
6070.00 Girls "B" Basketball						
6071.00 Officials - Girls B Basketball	8,500.00		16,296.48		12,000.00	(3,500.0
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		15,000.00	(13,500.0
6074.00 Team Expenses - Girls B Basketball	-		-		-	
6075.00 Tournament Bands - Girls B Basketball	450.00		420.00		450.00	-
6077.00 Awards - Girls B Basketball	2,500.00		2,108.80		2,500.00	- (0.000.0
6078.00 Tickets/Passes - Girls B Basketball Total 6070.00 Girls "B" Basketball \$	22,950.00	•	30,325.28	•	2,000.00 41,950.00	-\$ 19,000.00
6170.00 Gymnastics	22,930.00	*	30,325.28	•	41,900.00	19,000.00
6171.00 Gyrillia Stics 6171.00 Officials - Gymnastics	11,000.00		16,061.91		12,000.00	(1,000.0
6172.00 Omicials - Gymnastics 6172.00 Management Fee - Gymnastics	7.500.00		10,999.61		12,000.00 7,750.00	(1,000.0
6172.00 Wanagement Fee - Gymnastics 6173.00 Arena Rent/Custodial - Gymnastics	15,000.00		17,000.00		15,000.00	(250.0
6174.00 Team Expenses - Gymnastics	10,000.00		17,000.00		13,000.00	
6177.00 Awards - Gymnastics	2,500.00		1,931.54		2,000.00	500.0
6178.00 Tickets/Score Flipper - Gymnastics	_,		-,,231.01		1,500.00	(1,500.0
Total 6170.00 Gymnastics \$	36,000.00	\$	45,993.06	\$	38,250.00	·
6200.00 Track & Field	,		.,		,	,
6201.00 Officials/Announcers - Track & Field	12,000.00		21,001.46		13,000.00	(1,000.0
6202.00 Management Fee/Computer Person - Track & Field	21,100.00		27,216.26		21,100.00	-
6204.00 Team Expenses - Track & Field	,		-		-	-
6206.00 Supplies/Film/Ammo/Finish Lynk - Track & Field	1,500.00		1,677.65		1,500.00	-
6207.00 Awards - Track & Field	13,000.00		11,603.10		13,000.00	-
6208.00 Tickets - Track & Field			<u> </u>		10,000.00	(10,000.0

1,200.00 4,050.00 27,000.00		1,200.00 5,690.00 27,000.00		1,200.00 4,050.00		
4,050.00 27,000.00				4,050.00		-
		27,000,00				
		27,000.00		27,000.00		-
5,000.00		4,000.00		5,000.00		
5,500.00		4,748.10		5,500.00		
42,750.00	\$	42,638.10	\$	42,750.00	\$	0.00
2,800.00		5,600.01		2,800.00		
8,000.00		8,000.00		8,000.00		-
4,800.00		4,480.00		4,800.00		-
1,800.00		2,738.56		1,800.00		
17,400.00	\$	20,818.57	\$	17,400.00	\$	0.00
1,200.00		1,151.40		1,200.00		
27,000.00		18,000.00		18,000.00		9,000.00
4,000.00		1,200.00		4,000.00		-
3,500.00		3,700.00		3,500.00		
500.00		232.00		500.00		
5,500.00		4,712.18		5,000.00		500.00
41,700.00	\$	28,995.58	\$	32,200.00	\$	9,500.00
19,500.00		22,440.28		20,000.00		(500.00)
50,000.00		50,000.00		50,000.00		
-		-		-		-
150.00				150.00		
3,500.00		3,704.86		4,000.00		(500.00)
100.00		-		-		100.00
7,000.00		10,670.46		7,000.00		-
80,250.00	\$	86,815.60	\$	81,150.00	-\$	900.00
35,000.00		41,873.78		40,000.00		(5,000.00)
12,250.00		12,871.07		12,250.00		
90,000.00		104,601.60		32,000.00		58,000.00
-				-		
-						-
-		265.50		300.00		(300.00)
6,500.00		6,320.40		6,500.00		-
9,000.00		14,870.06		9,000.00		
152,750.00	\$	180,802.41	\$	100,050.00	\$	52,700.00
6,500.00		7,245.69		7,000.00		(500.00)
6,550.00		6,550.00		6,550.00		-
15,000.00		10,471.19		1,000.00		14,000.00
3,500.00		3,356.26		3,500.00		
500.00		2,526.31		500.00		
32,050.00	\$	30,149.45	\$	18,550.00	\$	13,500.00
5,000.00		5,726.20		7,000.00		(2,000.00)
2,000.00		2,000.00		2,000.00		
500.00		500.00		500.00		
-						
1,800.00		1,754.00		1,800.00		
-				500.00		(500.00)
9,300.00	\$	9,980.20	\$	11,800.00	-\$	2,500.00
15,000.00		22 491 59	s	15.000.00	s	0.00
						0.00
						6,000.00
						0.00
						0.00
			\$		\$	0.00
			-		-\$	6,000.00
		* **				
12.000.00		10.251.12	s	12.000 00	s	0.00
						0.00
						0.00
	s					2,000.00
4,000.00	\$	0.00	\$	0.00	\$	0.00
27,000.00			\$	25,000.00		2,000.00
	42,750.00 2,800.00 8,000.00 4,800.00 1,800.00 1,800.00 1,800.00 1,000.00 3,500.00 5,500.00 41,700.00 19,500.00 10,000.00 7,000.00 35,000.00 12,250.00 15,000	42,750.00 \$ 2,800.00 8,000.00 4,800.00 1,800.00 17,400.00 17,400.00 1,800.00 4,000.00 4,000.00 5,500.00 5,500.00 5,500.00 1,500.00	42,750.00 \$ 42,638.10 2,800.00 5,600.01 8,000.00 4,800.00 4,480.00 1,1800.00 \$ 20,818.57 1,200.00 1,151.40 27,000.00 1,160.00 4,000.00 1,200.00 3,500.00 3,700.00 5,500.00 22,40.28 5,500.00 4,712.18 41,700.00 \$ 28,995.58 19,500.00 5,000.00	42,750.00 \$ 42,638.10 \$	42,750.00 \$ 42,638.10 \$ 42,750.00	42,750.00 \$ 42,558.10 \$ 42,750.00 \$

Fine Arts Expense Budget 2025-2026

	2024-2025 Budgeted	2024-2025 Actual	2025-2026 Budgeted	2025-2026 (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	40,000.00	-	40,000.00	_
6403.00 Convention Room Rental	11,000.00	-	11,000.00	-
6404.00 Convention Guest Speaker	6,000.00	21,102.00	6,000.00	_
6405.00 Convention Shirts	-	-	-	_
6406.00 Convention DJ (HS)	8,000.00	3,030.00	8,000.00	-
6407.00 Convention DJ (MS)	1,300.00		1,300.00	-
6409.00 NFHS Transportation (Airfare)	4,000.00	1,908.16	4,000.00	-
6410.00 NFHS Adult Rooms (3 nights)	400.00	763.98	600.00	(200.00)
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)	800.00	907.16	800.00	-
6415.00 NASSCED Lodging	800.00	713.30	800.00	-
6416.00 NASSCED Meals	200.00	-	200.00	-
6420.00 SDSCA Board Travel	1,500.00	1,288.54	1,500.00	-
6421.00 Awards	1,000.00	1,268.00	1,100.00	(100.00)
6422.00 NASSCED Registration Fee	300.00	916.34	300.00	-
6423.00 Middle School Convention Expenses	1,000.00	-	1,000.00	-
Total 6400.00 Student Council \$	79,300.00	\$ 33,397.48	\$ 79,600.00	-\$ 300.00
6450.00 Oral Interp				
6451.00 Judges - Oral Interp	14,000.00	16,033.98	14,000.00	-
6452.00 Management Fee - Oral Interp	575.00	575.00	575.00	-
6457.00 Awards - Oral Interp	4,000.00	3,623.60	4,000.00	-
6459.00 Programs - Oral Interp	-	-	-	-
Total 6450.00 Oral Interp \$	18,575.00	\$ 20,232.58	\$ 18,575.00	\$ 0.00
6470.00 One Act Play				
6471.00 Judges - One Act Play	14,800.00	18,099.00	15,000.00	(200.00)
6472.00 Management Fee - One Act Play	2,175.00	5,661.00	2,175.00	· -
6477.00 Awards - One Act Play	3,400.00	6,108.44	3,400.00	-
6479.00 Programs - One Act Play	-			-
Total 6470.00 One Act Play \$	20,375.00	\$ 29,868.44	\$ 20,575.00	-\$ 200.00
6500.00 Debate				
6501.00 Judges - Debate	10,000.00	15,576.85	10,000.00	-
6502.00 Management Fee - Debate	575.00	575.00	575.00	-
6507.00 Debate Awards - Debate	2.500.00	2.926.50	2,500.00	-
6508.00 NFHS Speech Award - Debate	80.00	· <u>-</u>	80.00	-
6510.00 Computer (Tabroom) - Debate	-	147.00	200.00	(200.00)
6511.00 Computer Operator - Debate	-	200.00	200.00	(200.00)
6512.00 Extemp Draw Facilitator - Debate	-	50.00	50.00	(50.00)
Total 6500.00 Debate \$	13,155.00	\$ 19,475.35	\$ 13,605.00	-\$ 450.00

6540.00 All-State Jazz Band & Sh	ow Choir				
6541.00 Guest Conductors - ASJB	14,500.00	12,773.83	13,000.00		1,500.00
6542.00 Rent/Custodial - ASJB	-	-	-		-
6543.00 Chairman/Site Expense - ASJB	800.00	800.00	800.00		-
6544.00 Audition Expenses - ASJB	2,500.00	2,890.00	2,500.00		-
6546.00 Music - ASJB	1,000.00	1,536.94	1,000.00		-
6547.00 Awards - ASJB	300.00	513.20	300.00		-
6549.00 Faculty Performance Session - ASJB	350.00	300.00	350.00		-
6550.00 Programs - ASJB	-	-	Ē		<u>-</u>
Total 6540.00 All-State Jazz Band \$	19,450.00	\$ 18,813.97	\$ 17,950.00	\$	1,500.00
6610.00 All-State Chorus & Orche	estra				
6611.00 Guest Conductors - All-State Chorus & Orchestra	8,000.00	7,039.20	8,000.00		-
6612.00 Arena Rent/Custodial - All-State Chorus & Orchestr	26,000.00	21,426.50	23,000.00		3,000.00
6613.00 Chairman/Site Expense - All-State Chorus & Orche	2,000.00	1,100.00	2,000.00		-
6614.00 Audition Expense - All-State Chorus & Orchestra	10,000.00	11,343.53	10,000.00		-
6615.00 Piano - All-State Chorus & Orchestra	2,000.00	2,710.00	2,000.00		-
6616.00 Music - All-State Chorus & Orchestra	3,500.00	111.28	3,500.00		-
6617.00 Awards - All-State Chorus & Orchestra	1,800.00	1,607.80	1,800.00		-
6618.00 Tickets/Passes/Box Office - All-State Chorus & Orc	4,000.00	2,612.00	3,000.00		1,000.00
6620.00 Programs - All-State Chorus & Orchestra	-	-	-		-
6621.00 Sound System - All-State Chorus & Orchestra	-	 6,589.71	6,500.00		(6,500.00)
Total 6610.00 All-State Chorus & Orchestra \$	57,300.00	\$ 54,540.02	\$ 59,800.00	-\$	2,500.00
6630.00 All-State Band					
6631.00 Guest Conductor - All-State Band	7,000.00	7,310.34	5,000.00		2,000.00
6632.00 Arena Rent/Custodial - All-State Band	1,000.00	-	1,000.00		-
6633.00 Chairman - All-State Band	550.00	550.00	550.00		-
6634.00 Audition Expense - All-State Band	15,000.00	16,550.33	15,000.00		-
6636.00 Music - All-State Band	1,500.00	2,451.94	2,000.00		(500.00)
6637.00 Awards - All-State Band	500.00	502.00	500.00		-
6640.00 Printing - All-State Band	-	 -	-		
Total 6630.00 All-State Band \$	25,550.00	\$ 27,364.61	\$ 24,050.00	\$	1,500.00
6650.00 Music Miscellaneous					
6653.00 SDMEA Convention	-	 -	-		
Total 6650.00 Music Miscellaneous \$	0.00	\$ 0.00	\$ 0.00	\$	0.00
6670.00 Journalism					
6673.00 Journalism Convention	3,000.00	3,906.16	3,000.00		-
6674.00 Journalism Adjudicator	1,500.00	1,966.84	1,500.00		-
6675.00 Journalism Postage	200.00	-	200.00		-
6677.00 Journalism Awards	500.00	309.00	500.00		<u>-</u>
Total 6670.00 Journalism \$	5,200.00	\$ 6,182.00	\$ 5,200.00	\$	0.00
6680.00 Visual Arts					
6681.00 Judges - Visual Arts	9,000.00	12,854.31	9,000.00		-
6683.00 Rent/Repair - Visual Arts	12,000.00	12,166.79	2,000.00		10,000.00
6685.00 Gallery Reception - Visual Arts	1,200.00	178.95	0.00		1,200.00
6687.00 Awards - Visual Arts	1,400.00	1,751.88	1,400.00		-
6688.00 Awards - State Advisory Help	1,500.00	-	1,500.00		<u>-</u>
Total 6680.00 Visual Arts \$	25,100.00	\$ 26,951.93	\$ 13,900.00	\$	11,200.00
XXXXX ESports					
Management Fee	0.00	2,000.00	2,000.00		-2,000.00
Awards	0.00	1,500.00	1,500.00		-1,500.00
Total XXXX ESports	0.00	3,500.00	3,500.00		-3,500.00
Total Fine Arts Expenses \$	264,005.00	\$ 240,326.38	\$ 256,755.00	\$	7,250.00

24-25 Revenue 24-25 Expenses	\$ 3,275,502.05 3,356,822.56 (81,320.51)
25-26 Revenue 25-26 Expenses	\$ 3,155,050.00 3,155,050.00 0.00

SDHSAA Goal Update- July 2025

Goal #	<u>Goal</u>	<u>Items Completed</u>	Items Remaining/In-Progress	Est. Completion Date
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	*Collect data from state events and economic impact study results	*Compile Economic Impact data	*June 2025
		*Recommend policy changes based on economic impact data		
		*Research economic impact models and recommend a model to use.		
		*Develop surveys for parents to take following state events to gather data.		
		*Explore avenues for cost savings		
		*Enter into an agreement with a		
		company for the economic impoact study		
		Judy		

2.)	Develop a sportsmanship initiative concernting fan, coach, and participant behavir in SDHSAA sanctioned sports and activities	Seek out and highlight school initiatives	*Implement targeted initiatives	June of 2025
		Work with Student Council state advisory on implementation ideas Utilize the NFHS "Bench Bad Behavior" initiative SDHSAA Fan Ejection Policy		
3.)	Convene a committee to study SDHSAA transfer of eligiblity rules.	*Establish framework of the committee *Assemble committee members via SDIAAA and membership *Seek Input from committee and membership *Present recommendations to the Board of Directors *Prepare Constitution/By-Laws Amendments if necessary		June of 2025
4.)	Develop initiatives concerning coaches recruitement		*Seek out input from membership on coach recruitment and develop ideas from that feedback. *Present recommendations to the Board of Directors	January of 2026

Convene a committee to study the

5.) concept of a success factor in classification

*Establish framework of the committee

*Assemble committee members via SDIAAA and membership

*Seek Input from committee and membership

*Review success factor models from around the United States

*Present recommendations to the Board of Directors

*Prepare Constitution/By-Laws Amendments if

necessary

*Implement changes, if applicable

January of 2026