

DOUGLAS SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA

Monday, December 12, 2022

**VANDENBERG ELEMENTARY SCHOOL - Library Conference Room
561 Briggs Street
Box Elder, SD 57719**

5:00 PM

DOUGLAS SCHOOL DISTRICT INVITES YOU TO ATTEND A SCHEDULED ZOOM ROOM MEETING:

Join Zoom Meeting

<https://sdk12.zoom.us/j/92644495937?pwd=UDQ2aXVnTnUzNVVFRm9UclUraVdDZz09>

Meeting ID: 926 4449 5937

Passcode: 227326

Individuals attending virtually and desiring to speak during public forum should email their request to the Superintendent's Office (Kevin.Case@k12.sd.us or Jackie.McPherson@k12.sd.us), including all identifying information by noon of the day of the board meeting.

1. Call Meeting To Order:
2. Pledge of Allegiance and Moment of Silence In Honor Of Fallen Soldiers And Active Duty Persons:
3. Recognition:
4. Public Forum:
5. Approval of Agenda:
6. Consent Agenda Items:
 - A. Approval of Regular Meeting Minutes for November 28, 2022.
 - B. Approve Personnel Action.
 - C. Approve the Purchases and Issuing of Accounts Payable and Payroll.
 - D. Approve Conflict Disclosures and Waiver Authorizations Pursuant to SDCL 3-23-3.
 - E. Approve Douglas High School AFJROTC trip request to Washington D.C. in July 2023.

- F. Approve twenty-three (23) high school students for early graduation (graduating in fewer than eight semesters), pending successful completion of all required classes and credits.
 - G. Approve Declaring Library Books as Surplus (surplus for sale or discard).
7. Items Removed From Consent Agenda
8. Elementary and Secondary Curriculum and Instruction Items:
- A. Approve Memorandum of Understanding between Douglas School District and Behavior Management Systems for on-site Tier 3 Counseling Services.
9. Superintendent Items:
- A. Approve Student Assignment Requests as recommended to attend Douglas School District for the 2022-23 school year.
 - B. Approve open enrollment applications as recommended under the Emergency Clause of School Board Policy JECB to attend Douglas School District effective the 2022-23 school year.
10. Fiscal Resources Items:
- A. Hear report and acknowledge receipt of FY2022 Audit Report conducted by Ketel Thorstenson, LLP.
 - B. Approve ARP Homeless II Grant Budget.
11. Operational Support Services Items:
- A. Approve SECOND Reading of Reviewed and Revised School Board Policies as follows:
 - EA - Support Services Goals
 - EB- Safety Program
 - EBA- Buildings and Grounds Inspections
 - EBB- Accident Prevention and Safety Procedures.
 - EBBA- First Aid
 - EBBB- Accident Reports
 - EBC- Emergency Plans
 - EBCA- Bomb Threats
 - EBCB- Fire Drills
 - EBCB-E Fire Drill Reports
 - EBCD- Emergency Closings
 - EBCD-R Emergency Closings Regulation
 - ECA- Buildings and Grounds Security
 - ECA-R Buildings and Grounds Security Regulation
 - ECAA- Equal Access
 - ECAB- Vandalism
 - ECAB-E Vandalism Report
 - ECAC- Surveillance Video
 - ECB- Buildings and Grounds Maintenance
 - ECF- Energy Management

ECF-R Buildings and Grounds Management (Energy Management and Conservation)
ECG- Integrated Pest Management (IPM)
ECG-R Integrated Pest Management (IPM) Regulation
EDBA- Maintenance and Control of Instructional Materials
EEAC- School Bus Safety Program
EEACA- Examination and Training/ Drug and Alcohol Testing Bus Drivers
EEACA-R Part 2 ,Drug and Alcohol Testing Bus Drivers
EEAD- Special Use of Buses
EFB- Free and Reduced Price Food Service
EG- Data Management and Records Retention
EGAA- District Copyright Policy
EH- Service Animals at School
EH-E Service Animal at School Informational Sheet
EIBA- Indemnification of Employees

B. Back-To-School Plan Update as recommended by the Covid Recovery Committee (CRC).

12. Reports:

A. Superintendent:

B. Committee Reports From Board Members and Comments from Associate Board Members

13. Upcoming Calendar Events:

December 14 Joint Meeting with WDTC, 11:30 a.m.
December 23 - January 6 No School for Students
January 5-6 Staff Professional Development
January 9 BOE Meeting, 5:00 p.m.

14. Adjournment

SECTION	B	TITLE	Board Governance and Operations	FILE	BDDH
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Public Participation at Board Meetings

The School Board recognizes and respects the input which may be provided by the public on school district matters. The Board also recognizes and respects the distinction between a school board meeting that is open to the public and a public hearing held by the school board.

- At a school board meeting which is open to the public, members of the public may be present, observe and listen to the school board conduct its business and may speak during the school board meeting consistent with this policy.
- At a public hearing held by the school board, there is usually one topic to be presented by the District and discussed. The public is given the opportunity to speak and be heard on the topic which is the reason for the public hearing. This type of meeting allows for public participation under the rules designed specifically for that meeting and is not subject to this policy.

This Policy applies only to regularly scheduled school board meetings held in open session. Matters addressed in executive session pursuant to SDCL 1-25-2 are not open to the public.

Personnel matters or complaints that directly or indirectly identify an employee shall not be discussed. Complaints against school employees or students, and complaints related to sexual harassment or bullying, must be addressed according to specific school district policies before being addressed by the School Board.

When a complaint against a school employee or a student is brought to the Board during the public forum, the Board President will direct the person bringing the complaint to the applicable complaint procedure. The complaint procedures are designed to ensure the proper balance in protecting the rights of the person(s) bringing the complaint and the rights of the person against whom the complaint is made. The Board will address the complaint only if the matter has been appealed to the Board pursuant to the applicable complaint policy

Persons making references about a specific school employee or employees, or a specific student or students during the public forum should be mindful that based upon what the person says during the public forum the employee(s) or student(s) about whom the comments are made may have legal recourse against the person voicing the complaint.

Persons speaking during the Public Forum at a school board meeting shall not cause public inconvenience, annoyance, or alarm to the school board or any person, and shall not engage in threatening behavior, make unreasonable noise, be disruptive, boisterous, argumentative, or threatening, shall not make comments which

are disrespectful to one or more persons, and shall not use profanity.

The time designated for Public Forum on the agenda shall be immediately before the adoption of the meeting agenda by the school board.

In order to assure that the Board may conduct its meetings in a respectful and efficient manner, the procedure for public participation at regularly scheduled monthly school board meetings is as follows:

1. Agenda and Non Agenda Items:

- a. Before the meeting is called to order, an individual who desires to speak at a school board meeting must in writing inform the Superintendent, the Business Manager or the Board President of the person's desire to speak and the topic upon which the person intends to speak. The requesting party must sign a form (prepared by the school district) with their name, address, email and topic to be addressed. Individuals attending virtually and desiring to speak during public forum, should email their request to the superintendent's office, including all identifying information, by noon the day of the meeting.
- b. During the time designated for Public Forum, the Board President will recognize the person who signed up to speak and the person may speak on the topic according to the rules set forth in this policy
- c. A speaker shall be granted 5 minutes to present comments to the school board. Upon receiving a request for an extension of time from the speaker, the school board, upon a motion being made and passed by a majority of school board members present and voting, may grant an additional amount of time not to exceed 5 minutes. Additional extensions may be granted only upon a two-thirds vote of school board members present and voting.
- d. Should a number of persons wish to address the school board on the same agenda item, or should the comments become repetitious, the School Board President, in the President's sole discretion, may shorten the time for comments to two minutes per person in order that persons wishing to address the school board may be heard and still allow the school board sufficient time to conduct its agenda business.

2. Adding an Item to the School Board Meeting Agenda in Order to Request Specific School Board Action:

- a. Any person or delegation (with one person being the spokesperson for the delegation) making a specific request to the school board which would require formal action by the school board must present a written request to the Superintendent for the item to be placed on the school board meeting proposed agenda. The written request must be submitted to the Superintendent at least five calendar days before the school board meeting.
- b. The specific request to add an item to the agenda shall clearly identify what is being requested and why, signed by the person making the request, and include the person's name, address, email and telephone number.
- c. The Superintendent will forward the request to the School Board President and the Board President will decide whether the item will be placed on the proposed agenda. Whether any item is to be addressed at the school board meeting is determined by a majority of school

board members at the beginning of the school board meeting when the school board adopts the proposed agenda as printed or adopted after being modified.

- d. If the item on the meeting agenda is adopted by the school board, the person or spokesperson for the delegation who has submitted the request for specific school board action will be granted 10 minutes to explain the request to the school board. Upon receiving a request for an extension of time from the speaker, the school board, upon a motion being made and passed by the majority of school board members present, may grant an additional amount of time not to exceed 5 minutes. Additional extensions may be granted only upon a two-thirds vote of school board members present and voting.
- e. In the sole discretion of the school board, requests to the school board for specific action submitted after the proposed agenda has been posted may be:
 - deferred until the next regular meeting or a special school board meeting, or
 - added to the meeting agenda for discussion purposes only, or
 - added to the agenda for discussion and possible action.

3. Authority of Presiding Officer:

The Board vests in its presiding officer the authority to terminate the right of any person to speak at the end of the time granted pursuant to provision 1.d, provision 1.e, or provision 2.d. as set forth in this policy. The presiding officer may also terminate the right of a person to speak at a school board meeting should the person cause public inconvenience, annoyance, or alarm to the school board or any person, engage in threatening behavior, make unreasonable noise, disturb or be disruptive of an official school board meeting, or when comments are disrespectful to one or more persons, boisterous, argumentative, threatening, or contain profanity.

If deemed necessary by the presiding officer, the presiding officer may contact local law enforcement to have a person removed from the school board meeting as it is a violation of law for a person to intentionally cause or create a risk of serious public inconvenience, annoyance, alarm or disturbance at a school board meeting.

REFERENCES

State Reference:

SDCL 1-25-1	Official meetings open to the public
SDCL 1-25-2	Executive or closed meetings
SDCL 13-32-6	Disturbance of school as a misdemeanor
SDCL 13-8-39	Management of schools by board
SDCL 22-18-35(3)	Disturbing any lawful assembly or meeting

Policy Cross Reference:

BD	School Board Meetings
BDDB	Board Meeting Agendas and Format
BDDC	Agenda Preparation and Dissemination

Adoption History

Approved	9/8/1977		
First Reading of Revision	10/10/1985		
Approved - Revision	11/14/1985		
First Reading	11/17/2014		
Approved	12/8/2014		
First Reading-Rewrite	2/13/2017		
Approved	2/27/2017		
First Reading-Revision	2/28/2022		
Approved	3/14/2022		

**DOUGLAS SCHOOL BOARD
REQUEST TO COMMENT
SPEAKER SIGN IN**

DATE _____

Persons speaking during the Public Forum at a school board meeting shall not cause public inconvenience, annoyance, or alarm to the school board or any person, and shall not engage in threatening behavior, make unreasonable noise, be disruptive, boisterous, argumentative or threatening, shall not make comments which are disrespectful to one or more persons, and shall not use profanity.

Please print legibly.

	Name & Address	Email & Phone #	Topic / Item #
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SECTION	B	TITLE	Board Governance and Operations	FILE	BDDH-E(2)
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Introduction to Public Forum

If the Board/Board President wishes to have the Board President make an introductory statement at the beginning of the Public Forum, the following may serve as a starting point which could be modified at the discretion of the Board/Board President and which is consistent with local Board policy.

This is the time for the Public Forum.

Each individual wishing to address the Board is asked to sign the form on the table in the back of the room with their name, address, email and topic to be addressed being legible. Persons having signed in will be recognized and have an opportunity to speak.

Speakers will have five (5) minutes to present comments to the school board. An extension of time may be granted pursuant to Board policy. Should more than one person wish to address the school board on the same agenda item, or should the comments become repetitious, speaker time may be shortened.

The District has policies related to complaints involving bullying, sexual harassment, school employees or students. Those policies include procedures designed to balance the rights of the person(s) bringing the complaint and the rights of the person against whom the complaint is made. If a complaint about bullying, sexual harassment, school employees or students is brought to the Board during the public forum, the person will be informed as to the applicable complaint procedure.

* Individuals attending virtually and desiring to speak during public forum, instructions are given on the meeting agenda when it is posted to email their request to the superintendent's office, including all identifying information, by noon the day of the board meeting.

Notes: All Board members should be aware that SDCL 22-18-35(3) says any person who intentionally causes serious public inconvenience, annoyance, or alarm to any other person, or creates a risk thereof by disturbing any lawful assembly or meeting of persons without lawful authority is a criminal offense (Class 2 Misdemeanor). This statute could be referenced in extreme situations if a speaker/group fails to respect the decorum expected during a formal governmental meeting

Adopted: 3/14/2022

MINUTES
DOUGLAS SCHOOL DISTRICT
BOARD OF EDUCATION MEETING

Monday, November 28, 2022

The Douglas School District No. 51-1 Board of Education held a Regular meeting on Monday, November 28, 2022 at 5:00 PM in the library conference room at Vandenberg Elementary School, Box Elder, South Dakota. President Tanya Gray presided. Those present were:

Tonya Amaral: Present, Tanya Gray: Present, Amy McGovern: Present, Cathy Melendez: Present, Chris Misselt: Present.

All action in these Minutes were by unanimous vote unless otherwise stated.

President Gray called the meeting to order at 5:00 p.m.

There was nothing for public forum.

Motion to approve the agenda. This motion, made by Amy McGovern and seconded by Cathy Melendez, Carried.

Motion to approve the consent agenda. This motion, made by Cathy Melendez and seconded by Amy McGovern, Carried.

Approved Regular Board Meeting Minutes of November 14, 2022.

Approved Personnel Action for November 28, 2022. (Attachment)

Approved October Financial Reports. (Attachment)

Approved Accounts Payable Report. (Attachment)

There were no conflicts disclosed as defined in SDCL 3-23.

Approved request to add one (1) Certified FTE and two (2) Classified FTE Special Education Staff at the Douglas Middle School for Special Education compliance.

Superintendent Items:

Motion to approve student assignment request as recommended. This motion, made by Amy McGovern and seconded by Tonya Amaral, Voting Nay: All board members. Failed.

Reports:

Committee Reports from Board Members and Comments from Associate Board Members.

Amy McGovern shared the four priority areas from the Delegate Assembly in Pierre on

November 18, which are: increasing school funding; opposing any loss of state revenue; focusing on priority status in public education; and supporting behavioral/mental health for students and staff.

Tonya Amaral added that the Booster Club will be selling yard signs at the *Christmas on the Prairie* craft sale on December 10 at the high school.

Cathy Melendez reported that the Box Elder Area Chamber of Commerce is donating \$5,000 to the HS PBIS team. There will not be a December Chamber meeting.

Tanya Gray attended the November Black Hills Special Services Cooperative Board of Directors meeting last week via zoom. Amy McGovern will attend the BHSSC Annual Christmas Party scheduled on December 16. She also invited fellow board members to attend the *Promoting our Public Schools Webinar* that she and Susan Humiston from Edgemont will be hosting on Sunday, December 4 from 7:00-8:00 p.m.

After a brief recess, Adaptive Schools trainer, Ellynor Martinez and Superintendent Kevin Case joined board members via zoom to facilitate updating the Board's working agreement and developing a working theory of action.

Motion to adjourn the meeting at 7:07 p.m. This motion, made by Chris Misselt and seconded by Amy McGovern, Carried.

Tanya Gray, President

Trista Olney, Business Manager

_____ Initials

_____ Date

Published once at the total approximate cost of _____.

DOUGLAS SCHOOL DISTRICT**PERSONNEL ACTION 11/28/2022****Certified Teaching Contract Amendments**

	Lisa Murray-Vernon	Lane Change M+30 to M+45	Corrected to \$70,775.00 Per Year	2022-2023 School Year
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Activity Contract Amendments

	Kaitlin Heier	HS Asst Track & Field Coach (.5 Position-Shared)-1 Year Only	Corrected to \$2,194.50 per year	2022-2023 School Year
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Employee Leave of Absence Requests

	Matthew Howard	MS Teacher	Intermittent FMLA	Starting 11/28/2022
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Classified Resignations/Retirements/Terminations

	Name	Position	Location	Effective Date
	Pamela Crowther	SPED AIDE	Patriot Elementary-Badger Clark Wing	11/15/2022

Classified Staff Hiring

	Name	Position	Location	Effective Date
	Debra Barber	Lunchroom Supervisor	PAT ELEM (FC)	11/01/2021

Substitute Hires

	Name	Substitute Teacher	Substitute Classified	Effective Date
	Brittany Bol	\$16.00 per hour	95% of Step 1	10/27/2022
	Jacqueline DiSanto	\$16.00 per hour	95% of Step 1	10/27/2022
	Shane Myers	\$16.00 per hour	95% of Step 1	10/27/2022

** Personnel Action additions and updates made after initial publication and before scheduled school board meeting.

October 1, 2022 FINANCIAL	GENERAL FUND	CAPITAL OUTLAY	SPECIAL EDUCATION
BALANCE 09/ 30/ 22	\$1,964,290.68	(\$36,393.39)	\$1,640,904.31
RECEIPTS:			
TAXES	\$39,977.31	\$24,505.97	\$15,677.03
INTEREST	\$608.29		
ADMISSIONS	\$3,950.00		
LOCAL	\$14.55	\$208.06	
COUNTY	\$26,611.00		
STATE	\$1,305,081.00		\$168,389.00
FEDERAL			
OTHER	\$690.67		
INTERFUND TRAN.	\$8,662.10		
TOTAL RECEIPTS:	\$1,385,594.92	\$24,714.03	\$184,066.03
DISBURSEMENTS:			
VERIFIED CLAIMS	\$235,422.31	\$538,711.35	\$11,611.25
SALARIES	\$1,660,338.13	\$0.00	\$349,513.76
TRANSFERS OUT			
BALANCE 10/31/22	\$1,454,125.16	(\$550,390.71)	\$1,463,845.33
BALANCE 10/ 31/ 21	935,136.72	2,047,332.07	1,764,084.13

October 1, 2022 FINANCIAL	FEDERAL PROJECTS	UNEMPLOY- MENT FUND
BALANCE 09/ 30/ 22	(\$2,428,272.73)	\$50,460.60
RECEIPTS:		
LOCAL		
STATE		
FEDERAL		
REIMBURSEMENTS		
OTHER (LOCAL) -AFROTC		
INTERFUND TRAN.		
TRANSFER IN		
TOTAL RECEIPTS:	\$0.00	\$0.00
DISBURSEMENTS:		
VERIFIED CLAIMS	\$19,878.57	\$0.00
SALARIES	\$95,784.82	\$0.00
TRANSFERS OUT		
BALANCE 10/31/22	(\$2,543,936.12)	\$50,460.60
BALANCE 10/ 31/ 21	(881,077.76)	50,891.56

October 1, 2022 FINANCIAL	DEP CARE	MEDICAL REIMB	IMPACT AID
BALANCE 09/ 30/ 22	\$1,246.35	\$1,015.34	\$22,983,716.54
RECEIPTS:			
INTEREST			\$8,662.10
FEDERAL			
LOCAL	\$1,373.76	\$1,500.02	
OTHER			
INTERFUND TRAN.			
LOANS			
TOTAL RECEIPTS:	\$1,373.76	\$1,500.02	\$8,662.10
DISBURSEMENTS:			
VERIFIED CLAIMS	\$1,680.00	\$3,386.67	
EXPENDITURES/ TRANSFERS OUT			\$8,662.10
BALANCE 10/31/22	\$940.11	(\$871.31)	\$22,983,716.54
BALANCE 10/ 31/ 21	546.72	(1,592.56)	22,753,419.54

October 1, 2022 FINANCIAL	FOOD SERVICE	FIDUCIARY FUNDS
BALANCE 09/ 30/ 22	\$364,417.92	\$209,229.08
RECEIPTS:		
INTEREST		
SALES	\$54,186.35	
STATE		
FEDERAL	\$96,577.70	
LOCAL	\$775.39	\$47,716.12
OTHER		
INTERFUND TRAN.		
LOANS		
TOTAL RECEIPTS:	\$151,539.44	\$47,716.12
DISBURSEMENTS:		
VERIFIED CLAIMS	\$94,150.43	\$45,135.33
SALARIES	\$93,617.16	\$0.00
BALANCE 10/31/22	\$328,189.77	\$211,809.87
BALANCE 10/ 31/ 21	155,576.92	188,829.48

Board Report - For School Board 11/15/2022

<u>Vendor Name</u>	<u>Check #</u>	<u>Expensed</u>	<u>Amount</u>
AASA REGISTRATION	181628		780.00
ALLEGIANT AIR	181628		478.00
AMAZON.COM	181645		601.74
ARROWWOOD RESORT & CONFERENCE	181628		378.34
BLACK HILLS ENERGY- AUTO PAY	74		31,861.41
CARQUEST AUTO PARTS	181647		74.91
CASH - CO	181648		934.00
CASH-VES	181649		71.85
CITY OF BOX ELDER/PUBLIC WORKS DEPT	181651		5,467.87
COMMERCIAL DOOR & SPECIALTIES INC.	181652		1,250.00
DAKOTA BUS SERVICE, INC.	181653		800.00
DAKOTA PARTY	181628		43.94
DAKOTA SUPPLY GROUP, INC.	181654		125.46
DUSTBUSTERS ENTERPRISES INC	181656		2,876.90
FIDUCIARY ACCOUNT	181657		320.00
FLAG STORE USA	181658		678.30
GRAINGER, INC	181660		124.03
HANK'S SPECIALTIES INC	181628		55.14
HARLOW'S BUS SALES, INC.	181661		330.45
HIGH POINT NETWORKS, LLC	181662		1,779.00
HILLYARD INC	181663		1,223.02
IASCO	181664		678.60
IMPRESSIONS RUBBER STAMP	181665		27.25
INSTITUTE MULTI-SENSORY EDUCATION	181666		92.90
KETEL, THORSTENSON, LLP	181667		20,289.72
KIEFFER SANITATION, INC.-AUTO PAY	73		2,827.18
KUTA SOFTWARE	181668		642.00
LAKEVIEW GOLF COURSE	181628		36.00
LEAD/DEADWOOD SCHOOL DISTRICT	181669		120.00
MENARDS	181670		35.94
MIDCONTINENT COMMUNICATIONS- AUTO PAY	75		3,102.05
MIDWEST BUS PARTS, INC.	181671		280.40
MONTANA DAKOTA UTILITIES COMPANY, INC.	181672		11,951.48
NASCO	181673		394.60
NIMCO, INC.	181674		487.96

Board Report - For School Board 11/15/2022

<u>Vendor Name</u>	<u>Check #</u>	<u>Expensed</u>	<u>Amount</u>
NOREGON SYSTEMS LLC	181628		1,300.00
NORTH CENTRAL BUS & EQUIPMENT CO. INC	181675		1,139.70
OLIVE GARDEN	181628		88.66
PARIS LAS VEGAS HOTEL AND CASINO	181628		214.29
RAPID CITY REGIONAL AIRPORT	181628		42.00
REALITYWORKS	181677		52.00
RESTROOM DIRECT	181678		69.12
RIVERSIDE TECHNOLOGIES INC	181679		(20,005.00)
RUSHMORE PLAZA HOLIDAY INN	181680		120.54
SAM'S CLUB	181628		176.40
SCHOLASTIC NEWS	181681		1,070.86
SHERATON HOTEL AND CONVENTION CENTER	181683		1,215.00
SOCIAL THINKING PUBLISHING	181684		69.60
THUNDERBIRD LODGE	181685		779.93
US BANK	181628		124.00
WAL-MART STORES INC	181628		380.58
WARNE CHEMICAL & EQUIPMENT, INC.	181686		296.45
WEBSTAIRANT STORE	181628		86.89
ZORO.COM	181687		510.62
GENERAL FUND			<hr/> 78,952.08
CENTURY BUSINESS	181650		6.11
FOLLETT SCHOOL SOLUTIONS, INC	181659		2,808.17
CAPITAL OUTLAY			<hr/> 2,814.28
ADAPTIVE SPECIALTIES	181644		197.10
BROWN, KATHLEEN	181646		1,789.20
CASH - CO	181648		770.00
DRURY, SAMANTHA	181655		466.48
PRO-ED, INC.	181676		430.10
RADISSON HOTEL BISMARCK	181628		269.60
SD DEPARTMENT OF HUMAN SERVICES	181682		120.27
SPECIAL ED			<hr/> 4,042.75
SAM'S CLUB	2024		50.00
FOOD SERVICE			<hr/> 50.00
DAKOTA TRAVEL	181628		35.00
HOLIDAY INN CC /-SAN ANTONIO SEAL WORLD	181628		4,046.32
MONUMENT, THE	181628		933.00

Board Report - For School Board 11/30/2022

<u>Vendor Name</u>	<u>Check #</u>	<u>Expensed</u>	<u>Amount</u>
RIVERSIDE TECHNOLOGIES INC	181679		82,863.00
US BANK	181628		96.19
GRANTS			<hr/> 87,973.51
			<hr/> 173,832.62
CASH-WA DISTRIBUTING COMPANY, INC.	11934		4,462.55
COCA-COLA BOTTLING CO HIGH COUNTRY	11935		701.00
DOMINOS PIZZA- BOX ELDER	11936		1,248.75
PAN-O-GOLD BAKING COMPANY, INC.	11937		636.95
PARTS TOWN	11938		214.55
PRAIRIE FARMS	11939		4,237.85
REINHART FOOD SERVICE LLC	11940		10,008.58
SERVALL TOWEL & LINEN SUPPLY, INC.	11941		67.83
SOUTH DAKOTA DEPARTMENT OF EDUCATION	11942		561.74
FOOD SERVICE			<hr/> 22,139.80
			<hr/> 22,139.80
Grand Total:			<hr/> 195,972.42

DOUGLAS SCHOOL DISTRICT**PERSONNEL ACTION 12/12/2022****Activity Contract Amendments**

	Sarah Tucker	Head HS Volleyball Coach- 1 Year Only	Corrected amount HSCAT0E5 \$6,867.00 Previous amount \$3330.00	2022-2023 School Year	
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Employee Leave of Absence Requests

	Name	Building	Position		
	Nancy Maynard	Patriot Elementary (Francis Case Wing)	Lunchroom Supervisor	Extend LOA	11/28/2022 to 12/22/2022
	Parker-Greer, Beverly	MS	World Lang Teacher	Medical LOA per Negotiated Agreement and the FMLA	Beginning 1/5/2023

Certified Professional Growth Plans

	Name	Building	Position		
**	Michael Munoz	Douglas Middle School	Math Teacher		

Certified Resignations/Retirements/Terminations

	Name	Position	Location	Effective Date	
**	Tara Albers-Resigning	1st Grade Teacher	Patriot Elementry (Francis Case Wing)	End of the 2022-2023 School Year	
	Thomas Hancock-Retiring	Art Teacher	Douglas Middle School	End of the 2022-2023 School Year	
	Michelle Martian- Retiring	8th Grade Science Teacher	Douglas Middle School	End of the 2022-2023 School Year	
	Pinar Music-Resigning	ESL Teacher 0.5 Title VI Teacher 0.5	Carrousel	End of the 2022-2023 School Year	

Classified Resignations/Retirements/Terminations

	Name	Position	Location	Effective Date	
	Tina Gomes	Food Service Worker	Patriot Elementry	12/23/2022	
	Jennifer Klienschmidt	SPED Aide	Douglas Middle School	12/21/2022	
	Shawn Mendenhall	Food Service Worker	Douglas High School	Resigned prior to starting	
	Richelle Sweezey	Custodian	Douglas Middle School	12/28/2022	

Classified Voluntary Transfer Request

	Name	From Bldg/Position/Hrs	To Bldg/Position/Hrs	Effective Date	
	Dana Huffman	Transp/ Maintenance Driver/4 hours	Transp/Floater Driver/4 hours	10/21/2022	

Classified Staff Hiring

	Name	Position	Location	Pay	Effective Date
	Johanna Londak-Burgerhout	Food service worker	Douglas Middle School	B/1- \$13.50 Per Hour	11/28/2022
	Aurelio Calle	Sped Aide	Douglas Middle School	E/1- \$15.75 Per Hour	12/01/2022
	Maya Garrard	Food service worker	Vandenberg	B/1- \$13.50 Per Hour	12/14/2022
	Madison Lemmon	Lunchroom Supervisor	Patriot Elementary-Badger Clark Wing	B/1- \$13.50 Per Hour	12/08/2022
	Ann-Louise Markert	Sped Aide	Patriot Elementry (Badger Clark Wing)	E/1- \$15.75 Per Hour	12/14/2022
	Brittne Martinez	Food service worker	Douglas High School	B/1- \$13.50 Per Hour	12/14/2022
	Trent Musfelt	Custodian	Patriot Elementry (Badger Clark Wing)	G/1- \$15.75 Per Hour	11/08/2022
	Lee Roseland	Custodian	Douglas Middle School	G/1- \$15.75 Per Hour	12/14/2022

	Tara Weston	Lunchroom Supervisor	Badger Cark	B/1- \$13.50 Per Hour	12/14/2022
Temporary Hires					
	Name	Position	Salary	Effective Date	
	Judith Badura	MTSS/CNA Rep for 2nd Grade- 1 Year Only	\$500.00 Per Year	2022-2023 School Year	
	Andrea Byrd	MTSS/CNA Rep for SPED- 1 Year Only	\$500.00 Per Year	2022-2023 School Year	
	Nicholas Knutson	Head 6th Grade Boys Basketball Coach- 1 Year Only	MSCAT8C8- \$ 1,248.00	2022-2023 School Year	
	Robert Rath	MS Assistant 7th Grade Boys Basketball Coach	MSCAT5F0- \$9.45 per hour- Minimum contract \$2,197.00	2022-2023 School Year	
	Stacey Schmidt	MTSS/CNA Rep for Instructional Leaders- 1 Year Only	\$500.00 Per Year	2022-2023 School Year	
	Denise Stiles	Setting up new 18-21 Transition Program	15 days- Stipend rate= \$1,500.00	2022-2023 School Year	
	Tiffany Thomas	MTSS/CNA Rep for 1st Grade- 1 Year Only	\$500.00 Per Year	2022-2023 School Year	
	Tonia Vahlberg	HS Homebound program	36.47 per hour	2022-2023 School Year	
	Kerry Waterson	MTSS/CNA Rep for 3rd Grade- 1 Year Only	\$500.00 Per Year	2022-2023 School Year	
	Colin Weinzirl	MTSS/CNA Rep for Kdg Grade- 1 Year Only	\$500.00 Per Year	2022-2023 School Year	
	Jeffery Wilson	HS Assistant Wrestling Coach	HSCAT2D1-\$9.45 per hour- Minimum contract \$4,020.00	2022-2023 School Year	
Substitute Hires					
	Name	Substitute Teacher	Substitute Classified	Effective Date	
	Edith Bartolomoeo	\$16.00 Per Hour	Per Substitute Pay Rate	11/28/2022	
	Jalia Bunn	\$16.00 Per Hour	Per Substitute Pay Rate	12/14/2022	
	Jennifer Johnson	\$16.00 Per Hour	Per Substitute Pay Rate	11/20/2022	
	Nicole Migasi	\$20.00 Per Hour	Per Substitute Pay Rate	11/28/2022	
	Isabell Pingrey	\$16.00 Per Hour	Per Substitute Pay Rate	11/10/2022	
	Melissa Poley	\$16.00 Per Hour	Per Substitute Pay Rate	11/28/2022	
	Megan Premer	\$16.00 Per Hour	Per Substitute Pay Rate	11/28/2022	
	Chelsy Sears	\$16.00 Per Hour	Per Substitute Pay Rate	10/27/2022	
	Madeline Taylor	\$16.00 Per Hour	Per Substitute Pay Rate	11/28/2022	
**	Personnel Action additions and updates made after intial publication and before scheduled school board meeting.				

Board Report - For School Board 12/15/2022

<u>Vendor Name</u>	<u>Check #</u>	<u>Expensed</u>	<u>Amount</u>
ABECEDARIAN	181697		43.90
ACE STEEL & RECYCLING, INC.	181698		360.55
AMAZON.COM	181699		5,665.96
AMERICAN LEGION	181700		625.00
ARTHUR, LEANDRA	181701		120.00
BATTEEN, NATHAN	181702		32.17
BEST WESTERN RAMKOTA HOTEL - ABERDEEN	181703		77.00
BLACK HILLS ENERGY- AUTO PAY	79		34,951.16
BOX ELDER HARDWARE	181704		39.83
BRIGHTLY SOFTWARE	181694		1,795.00
CARQUEST AUTO PARTS	181706		252.54
CENTRAL HIGH SCHOOL ACTIVITIES	181707		500.00
CENTURYLINK	181708		450.85
CLARK, MICHAEL	181709		1,072.00
CUSTER SCHOOL DISTRICT	181711		125.00
CUTTING EDGE LAWN CARE	181712		450.00
DAKOTA BUS SERVICE, INC.	181713		3,710.00
DAUGHERTY, DALE	181714		2,337.00
DAYS INN SIOUX FALLS	181694		795.00
DEMCO, INC	181715		405.87
DREAMSCAPE	181694		29.00
EVERGREEN OFFICE PRODUCTS	181717		249.00
EXTEMPGENIE.COM	181694		100.00
FIDUCIARY ACCOUNT	181718		848.40
FLOYD'S TRUCK CENTER	181719		937.90
FOOD SERVICE	181722		598.20
GOPHER SPORT	181723		614.87
GRAINGER, INC	181724		625.40
GREAT CIRCLE USA	181694		19.99
GREAT WESTERN TIRE COMPANY	181725		691.20
HAMER, JESSE	181726		327.42
HARLOW'S BUS SALES, INC.	181727		236.94
HATFIELD, NAOMI	181728		301.43
HEARTSMART,COM	181729		138.00
HIGH POINT NETWORKS, LLC	181731		15,554.06

Board Report - For School Board 12/15/2022

<u>Vendor Name</u>	<u>Check #</u>	<u>Expensed</u>	<u>Amount</u>
HILLYARD INC	181732		91.87
HOWIE, HOLLY	181733		28.35
iCARE ELECTRONIC REPAIR	181734		1,175.00
INNOVATIVE OFFICE SOLUTIONS	181735		708.80
J&J TRUCK AND AUTO BODY	181736		12,634.11
JOSTENS INC	181737		12.40
JW PEPPER & SONS, INC.	181738		60.00
KIEFFER SANITATION, INC.-AUTO PAY	78		2,321.27
KNIGHTS QUALITY WELDING	181739		425.00
KOEHLER, BRIDGET	181740		57.22
LAPPE, BROOKE	181741		17.99
LIFTGATE PARTS COMPANY, THE	181694		81.47
LOWE'S BUSINESS ACCOUNT	181694		184.80
LOYAL PLUMBING	181742		535.72
MCCORMICK, DENISE	181743		43.88
MENARDS	181745		611.29
MG OIL COMPANY, INC.	181746		13,031.56
MID-AMERICAN RESEARCH CHEMICAL	181747		117.58
MIDWEST BUS PARTS, INC.	181748		289.31
MRAZ, TONY	181749		1,352.00
NOVUS GLASS REPAIR & REPLACEMENT	181752		69.00
PLAY SCRIPTS, INC.	181754		600.41
PRAIRIE AUTO PARTS INC	181755		560.39
RAPID CITY JOURNAL	181756		526.65
RIVERSIDE TECHNOLOGIES INC	181758		5,300.00
SAM'S CLUB	181694		140.26
SCHOOL NURSE SUPPLY	181759		447.50
SOFTWARE UNLIMITED INC	181764		199.00
STEVENS HIGH SCHOOL ACTIVITIES	181765		209.00
SUPPLYHOUSE.COM	181694		510.27
THUNDERBIRD LODGE	181766		1,089.48
TIE	181767		4,550.00
US BANK	181694		152.23
VANWAY TROPHY & AWARD, INC.	181768		10.00
VERIZON WIRELESS	181769		340.17

Board Report - For School Board 12/15/2022

<u>Vendor Name</u>	<u>Check #</u>	<u>Expensed</u>	<u>Amount</u>
VOYAGER FLEET SYSTEMS, INC.	181771		479.76
WAL-MART STORES INC	181694		431.27
WATERSON, KERRY	181773		55.15
WEST RIVER ELECTRIC-AUTOPAY	77		1,241.92
WESTERN COMMUNICATIONS, INC.	181774		50.00
WORLAND HIGH SCHOOL	181776		300.00
GENERAL FUND			<hr/> 126,122.72
3X GEAR LLC	181695		4,580.00
ABDO PUBLISHERS	181696		331.25
CAPSTONE PRESS	181705		275.88
CATCHBOX INC	181694		2,745.00
FOLLETT SCHOOL SOLUTIONS, INC	181720		913.94
FOLLETT SCHOOL SOLUTIONS, INC	181721		140.89
HIGH NOON BOOKS	181730		2,230.00
OVERDRIVE	181753		1,000.00
RIVERSIDE TECHNOLOGIES INC	181758		8,297.00
SCHOOL OUTFITTERS	181760		5,806.39
CAPITAL OUTLAY			<hr/> 26,320.35
AMAZON.COM	181699		195.36
CROOKS, TERESA	181710		36.84
LAPPE, BROOKE	181741		16.38
LOWE'S BUSINESS ACCOUNT	181694		901.00
MARRIOT- CREDIT CARD	181694		845.28
NASP, INC. (NATIONAL ARCHERY IN THE SCHOOL	181694		937.00
NCS PEARSON, INC.	181750		221.54
SD DEPARTMENT OF HUMAN SERVICES	181761		2,455.52
US BANK	181694		35.00
VOLUNTEERS OF AMERICA, DAKOTAS	181770		909.00
WAL-MART STORES INC	181694		166.53
WALTMAN, MONICA	181772		93.99
WHY TRY	181775		99.00
SPECIAL ED			<hr/> 6,912.44
WEBSTAIRANT STORE	181694		179.94
FOOD SERVICE			<hr/> 179.94
SD DEPARTMENT OF LABOR UNEMPLOYMENT	181762		291.49
UNEMPLOYMENT			<hr/> 291.49

Board Report - For School Board 12/15/2022

<u>Vendor Name</u>	<u>Check #</u>	<u>Expensed</u>	<u>Amount</u>
AMAZON.COM	181699		1,355.90
ANGELIQUES	181694		13.99
ENGEL, KRISA	181716		51.77
MCGOVERN, ANNIE	181744		115.92
MONUMENT, THE	181694		40.00
NORTH CENTRAL BUS & EQUIPMENT CO. INC	181751		112,521.00
RIVERA, KAYLA	181757		56.94
SEVER, SARAH	181763		27.86
GRANTS			<hr/> 114,183.38
			<hr/> 274,010.32
AMAZON.COM	11944		887.15
CASH-WA DISTRIBUTING COMPANY, INC.	11945		952.01
CASH-WA DISTRIBUTING COMPANY, INC.	11946		6,454.49
CHILD AND ADULT NUTRITION	11947		4,465.40
CLIMATE CONTROL SYSTEMS AND SERVICE	11948		671.08
COCA-COLA BOTTLING CO HIGH COUNTRY	11949		1,248.00
DAKOTA WAREHOUSE	11950		360.00
DOMINOS PIZZA- BOX ELDER	11951		1,322.75
FIDUCIARY ACCOUNT	11952		2,083.20
GENERAL FUND	11953		45,553.44
PAN-O-GOLD BAKING COMPANY, INC.	11954		940.66
PARTS TOWN	11955		1,008.52
PRAIRIE FARMS	11956		4,781.00
REINHART FOOD SERVICE LLC	11957		11,966.12
SDRA/SDRA SERVICES COMBINED	11958		350.00
SERVALL TOWEL & LINEN SUPPLY, INC.	11959		221.86
FOOD SERVICE			<hr/> 83,265.68
			<hr/> 83,265.68
Grand Total:			<hr/> 357,276.00

PAYROLL EXPENDITURES

NOVEMBER 7 2022

NOVEMBER 21 2022

TOTALS

\$1,117,238.98

\$1,107,438.57

DOUGLAS SCHOOL DISTRICT #51-1

TRIP REQUEST

(Submit in four copies - one week in advance)

FIELD X

Request that Douglas School District provide transportation for:

ACTIVITY _____

Nature and purpose of trip: DHS AFJROTC Cadets to Washington, D.C.

J

Pick up point DHS

Destination RC Airport

Date of trip July 23 Time 6:00am

(include all stops) Washington DC

Date of return July 27 Time 6:00pm

RC Airport

Alternate date/time _____ Alternate return date/time _____

Driver needed: Yes ___ No X

Estimated miles round trip _____

Bus Mini Bus Special Ed Bus School Car Private Auto Other airlines

Number of children to be transported 20
estimated/actual

Number of adults to be transported 2
teachers / other / actual

REMINDER: A LEAVE SLIP MUST BE SUBMITTED TO THE PERSONNEL OFFICE.

Requesting Teacher Chet Stewart Activity or Subject AFJROTC Building DHS

Other Staff: _____

TRIP APPROVAL Account No.: _____

Date Signed: _____ Nurse: _____

Date Signed: 11-17-22 Principal: [Signature]

Date Signed: _____ Superintendent: _____

Board approval required if an out of state or overnight trip with students. Date of Board Approval: _____

Vehicle No _____	Departure Time _____	Return Time _____	Driver Needed: Yes ___ No ___
	Mileage: Out _____	In _____	Driver Signature _____
Vehicle No _____	Departure Time _____	Return Time _____	Driver Needed: Yes ___ No ___
	Mileage: Out _____	In _____	Driver Signature _____
Vehicle No _____	Departure Time _____	Return Time _____	Driver Needed: Yes ___ No ___
	Mileage: Out _____	In _____	Driver Signature _____

TRIP VERIFICATION: I certify that the above trip was made.

Teacher Signature _____ Date _____

Transportation Supervisor's Signature _____ Date _____

WASHINGTON, D.C.

23 - 27 July 2023

5 days | Washington, D.C.



Washington, D.C.

Day 1: Washington, D.C.

- Arrive in Washington, D.C.
- Metro to ARC Hotel
- Smithsonian museums, may include:
National Air and Space Museum, National Museum of Natural History, National Museum of American History
- Night tour of Washington, D.C.:
Lincoln Memorial, Korean War Veterans Memorial, Vietnam Veterans Memorial

MOUNT VERNON

Explore the museums, mansion, and gardens of George Washington's Mount Vernon estate. This 18th-century plantation is home to the final resting place of George and Martha Washington, whose tombs can be seen during your visit. Built and maintained using slave labor, Mount Vernon was once home to hundreds of enslaved men, women, and children. Students can reflect on this tragic history at the Slave Memorial, taking a moment to honor and remember those buried there.

Day 2: Washington, D.C. • Mount Vernon

- Visit Mount Vernon: Mansion (pending availability) and grounds, museum and education center, The Slave Memorial, George Washington's tomb
- Visit Arlington National Cemetery:
Changing of the Guard at the Tomb of the Unknown Soldier, Kennedy Gravesites, Women in Military Service for America Memorial
- Photo stop at the Marine Corps War Memorial
- Evening activity



Day 3: Washington, D.C.

- U.S. Treasury Visitor Center tour
(subject to availability)
- Photo stop at the U.S. Supreme Court and the Library of Congress
- Explore the Tidal Basin: FDR Memorial, Martin Luther King, Jr. National Memorial, Jefferson Memorial
- National Archives

Day 4: Washington, D.C.

- Holocaust Museum
- Explore National Mall
- Evening activity

Day 5: Washington, D.C. • Return home

- Free time in Washington, D.C.
(time permitting)
- Depart for home

Itinerary subject to change.



MEMORANDUM OF UNDERSTANDING

Behavior Management Systems, Inc. (BMS)
350 Elk Street
Rapid City, SD 57701

Douglas School District
400 Patriot Drive
Box Elder, SD 57719

I. PARTIES:

This memorandum has been mutually resolved and adopted by and between Behavior Management Systems and Douglas School District referred to as BMS and Douglas School District.

II. GOALS:

The goal for a partnership between BMS Family Pathways and Douglas School District is to provide mental health services to children and families that would otherwise not engage in traditional mental health services.

III. PURPOSE:

This agreement sets forth the conditions for BMS and Douglas School District to continue to collaborate in providing service to designated schools to provide mental/behavioral health education and/or therapy services to youth enrolled in Douglas School District. It sets forth the understanding between parties regarding referrals made by school staff and programs and services provided by BMS at Douglas School District. Participation in any program or services offered through this Memorandum will be voluntary and must be approved by the parent/guardian of each youth.

Both parties understand and agree that BMS's Family Pathways program is a fee for service program and that BMS staff are expected to provide a minimum of 20 clinical hours of service per week. Clinical hours include face to face visits and/or telehealth services with the child, the parents/guardians, or the family, as well as collateral contacts (face-to-face or phone contact) with any of the treatment team members (i.e. School staff, DSS, probation officers, etc.). As such, if BMS staff cannot maintain at least 20 clinical hours per week within the school, both parties understand and agree that BMS staff may provide services in another location and/or community. BMS staff with completed school background checks may also provide services to individual students in other school buildings on a case-by-case basis with parent/guardian consent.

Nothing in this agreement is intended to create an employee/employer relationship between BMS and Douglas School District.

IV. PERIOD OF AGREEMENT AND MODIFICATION/TERMINATION:

This MOU is effective from December 12, 2022, through June 30, 2023. This MOU may be amended during the agreement time period and renewed annually upon mutual agreement of both parties. Modifications to this MOU must be submitted in writing at least 30 days in advance and approved by both parties represented herein.

Intent to terminate participation in this MOU must be submitted in writing at least 90 days in advance of termination by either party.

V. RESPONSIBILITIES OF THE PARTIES:

School:

- Designated staff, including counselors, social workers, principals, assistant principals, deans, and others appointed at school will identify and refer students believed to be in need of mental/behavioral health education and/or therapy services.
- Provide a confidential and safe office/room from which to provide services at the school. The designated office/room shall be made available to BMS staff during the school year on days in which school is in session.
- Provide BMS counselors with wireless internet access.
- Assist in acquiring parental/guardian consent to meet with the students.

- Maintain confidentiality of any client information which may be learned or witnessed as part of this agreement.
- Designated staff at schools partnering with BMS will provide training to staff about the role of the BMS counselor and the process of referring students for Family Pathways services.
- Provide BMS staff opportunities to participate in and/or present district and school-based professional learning where deemed appropriate.

Behavior Management Systems

- Provide qualified staff to perform mental/behavioral health education and/or therapy services to students who meet the State designation of Severely and Emotionally Disturbed (SED).
- Obtain necessary consents for services from the child’s parent or legal guardian.
- Manage any billings and collections for services rendered. School nor Douglas School District shall not be billed for services provided under this agreement.
- Conduct services in accordance with BMS standards and that of such licensing board as staff may be licensed under.
- Maintain confidentiality of any client information which may be learned or witnessed as part of this agreement.
- Maintain the following insurance coverages for BMS and its staff through the duration of this MOU: Human Services Organization Professional Liability, Sexual or Physical Abuse or Molestation Vicarious Liability, Directors and Officers, Automobile Liability, and Worker’s Compensation.

VI. INDEMNIFICATION AND HOLD HARMLESS:

Each party shall indemnify and hold the other party harmless from and against any and all liabilities, losses, damages, actions, suits, proceedings, claims, demands, assessments, fines, penalties, fees, judgments, costs, and expenses, including reasonable attorney's fees, of every nature and kind which an indemnified party may incur, directly or indirectly, and relating to or arising from the obligations of the parties under this Memorandum.

Behavior Management Systems, Inc.

Date

Douglas School District

Date

**DOUGLAS SCHOOL DISTRICT 51-1
MEADE AND PENNINGTON COUNTIES, SOUTH DAKOTA**

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2022

DRAFT



Ketel Thorstenson, LLP

Certified Public Accountants/Business & Personal Consultants

ktllp.com

DOUGLAS SCHOOL DISTRICT 51-1

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DOUGLAS SCHOOL DISTRICT 51-1

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Ketel Thorstenson, LLP

Certified Public Accountants/Business & Personal Consultants

810 Quincy Street
P.O. Box 3140, Rapid City, South Dakota 57709
Telephone (605) 342-5630 • e-mail: info@ktllp.com

INDEPENDENT AUDITOR'S REPORT

To the School Board
Douglas School District 51-1
Meade and Pennington Counties, South Dakota

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **DOUGLAS SCHOOL DISTRICT 51-1** (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

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 District'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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and there is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 a fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, 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 generally accepted auditing standards 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 procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, and pension schedules on pages 7 through 16 and 47 through 54 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 opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

KETEL THORSTENSON, LLP
Certified Public Accountants

_____, 2022

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DOUGLAS SCHOOL DISTRICT 51-1

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR THE YEAR ENDED JUNE 30, 2022

This section of Douglas School District 51-1's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year ended on June 30, 2022. Please read it in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The District's net position from governmental and business-type activities increased approximately \$4,207,000. The total revenue of the District increased by approximately \$216,000, due mainly to an increase in operating grants and the cost of the District's programs decreased by approximately \$2,476,000 due mainly to a decrease in costs for instruction and support programs during the year.

The General Fund reported an increase in fund balance as a result of current year activity of approximately \$922,000. The change in fund balance is attributable to the fact that Impact Aid is reported in the General Fund ending balance. In addition, the District has been making budget reductions throughout the District.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts-management's discussion and analysis (which is this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the District government, reporting the District's operations in more detail than the government-wide statements.

The governmental funds statements tell how general government services were financed in the short-term, as well as what remains for future spending.

Proprietary fund statements offer short-term and long-term financial information about the activities that the District operates like businesses. The District's proprietary funds are the Food Service Fund, Tuition Services Fund, and Internal Service Funds.

Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong. Most of these are school clubs or clearing accounts.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

DOUGLAS SCHOOL DISTRICT 51-1

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2022

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-wide Financial Statements:

The government-wide financial statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position—the difference between the District's assets and liabilities—is one way to measure the District's financial health or position.

- Increases or decreases in the District's net position is an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional non-financial factors such as changes in the District's property tax base, changes in the state school aid funding formula from the State of South Dakota, and changes in accounting laws for funds such as Impact Aid.

The government-wide financial statements of the District are reported in two categories:

- **Governmental Activities** – This category includes the District's basic instructional services, such as elementary and high school educational programs, support services (guidance counselor, executive administration, board of education, fiscal services, etc.), extracurricular activities (sports, music, etc.), and capital equipment purchases or the construction of buildings. Property taxes, state grants, federal grants, and interest earnings finance most of these activities.
- **Business-Type Activities** – The District charges a fee to students to help cover the costs of providing hot lunch services to all students. They also charge for pre-school, after school, and driver's education services provided by the District. The Food Service Fund and Tuition Services Fund are the only business-type activities of the District.

Fund Financial Statements:

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes.

- State Law requires some of the funds.
- The District Board of Education establishes other funds to control and manage money for particular purposes.

DOUGLAS SCHOOL DISTRICT 51-1

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund Financial Statements (Continued):

The District has three types of funds:

- **Governmental Funds** – Most of the District's basic services are included in the governmental funds, which focus on (1) how cash and other financial assets that can readily be converted into cash flow in and out and (2) the balances remaining at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements, or on the subsequent page, that explains the relationship (or differences) between them.
- **Proprietary Funds** – Services for which the District charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both short- and long-term financial information. The Food Service, Tuition Services, and Internal Service Funds are the Proprietary Funds the District maintains.
- **Fiduciary Funds** – The District is the trustee, or fiduciary, for various external and internal parties. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

DOUGLAS SCHOOL DISTRICT 51-1

**MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)

Fund Financial Statements (Concluded):

Figure A-1 summarizes the major features of the District’s financial statements, including the portion of the District government they cover and the types of information they contain. The remainder of the overview section of the management’s discussion and analysis explains the structure and contents of each of the statements.

Figure A-1				
	Government-wide Statements	Fund Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire District government (except fiduciary funds).	The activities of the District that are not proprietary or fiduciary, such as elementary and high school education programs.	Activities the District operates similar to a private business- food service, other proprietary, and internal service.	Instances in which the District is the trustee or agent for someone else's resources.
Required Financial Statements	Statement of Net Postion Statement of Activities	Balance Sheet Statement of Revenues, Expenditures and Changes in Fund Balances	Balance Sheet Statement of Revenues, Expenses and Changes in Net Position Statement of Cash Flows	Statement of Fiduciary Net Position
Accounting Basis and Measurement Focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of Asset/ Liability Information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the District's funds do not currently contain capital assets although they can
Type of Inflow/ Outflow Information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during the year or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

DOUGLAS SCHOOL DISTRICT 51-1

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

Table A-1 illustrates an increase in overall net position of 6.55 percent for governmental activities. Business-type activities increased 204.58 percent from 2021 to 2022. The activities combined accounted for a total increase of 7.07 percent.

Table A-1 Statement of Net Position						
	Governmental Activities		Business-Type Activities		Total	
	2021	2022	2021	2022	2021	2022
Current and Other Assets	\$ 35,283,139	\$ 39,667,318	\$ 131,015	\$ 597,140	\$ 35,414,154	\$ 40,264,458
Capital Assets	30,111,096	34,430,497	65,605	51,404	30,176,701	34,481,901
Total Assets	65,394,235	74,097,815	196,620	648,544	65,590,855	74,746,359
Pension Related Deferred						
Outflows of Resources	\$ 976,649	\$ -	\$ 38,019	\$ -	\$ 1,014,668	\$ -
Long-Term Debt Outstanding	\$ 1,259,040	\$ 992,260	\$ -	\$ -	\$ 1,259,040	\$ 992,260
Accounts Payable and Other Current Liabilities	2,892,713	3,428,380	79,697	80,443	2,972,410	3,508,823
Total Liabilities	4,151,753	4,420,640	79,697	80,443	4,231,450	4,501,083
Taxes Levied for Future Period	2,878,431	3,140,200	-	-	2,878,431	3,140,200
Pension Related Deferred Inflow of Resources	-	3,306,580	-	96,174	-	3,402,754
Total Deferred Inflows	2,878,431	6,446,780	-	96,174	2,878,431	6,542,954
Net Position:						
Investment in Capital Assets	29,839,888	34,295,433	65,605	51,404	29,905,493	34,346,837
Restricted	6,809,786	5,195,914	39,329	74,656	6,849,115	5,270,570
Unrestricted	22,691,026	23,739,048	50,008	345,867	22,741,034	24,084,915
Total Net Position	\$ 59,340,700	\$ 63,230,395	\$ 154,942	\$ 471,927	\$ 59,495,642	\$ 63,702,322
Beginning Net Position	\$ 57,678,055	\$ 59,340,700	\$ 304,022	\$ 154,942	\$ 57,982,077	\$ 59,495,642
Change in Net Position	1,662,645	3,889,695	(149,080)	316,985	1,513,565	4,206,680
Percentage of Change in Net Position	2.88%	6.55%	-49.04%	204.58%	2.61%	7.07%

DOUGLAS SCHOOL DISTRICT 51-1

**MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022**

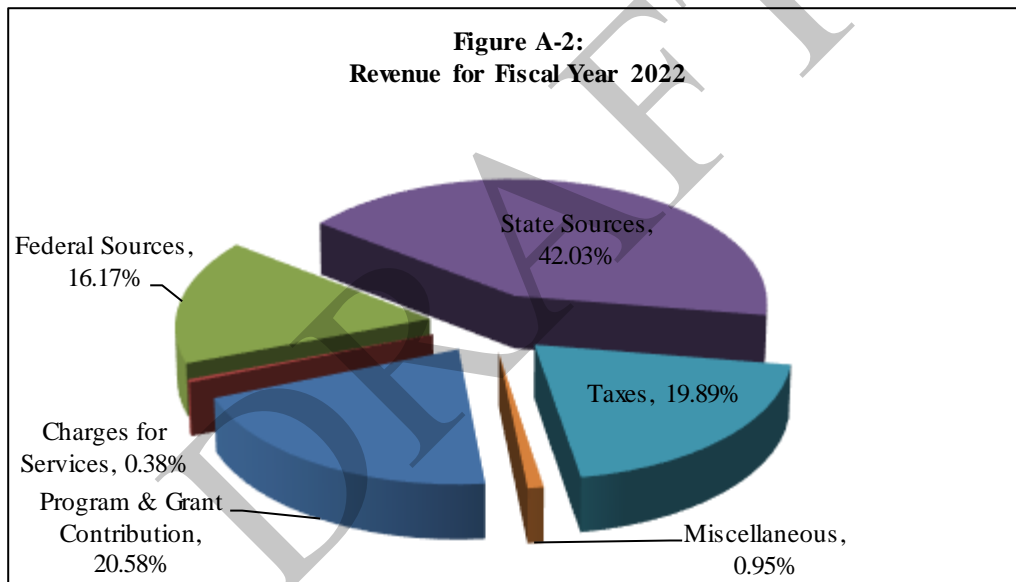
FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Net Position (Continued)

The Statement of Net Position reports all financial and capital resources. The statement presents the assets and liabilities in order of relative liquidity. The liabilities with average maturities greater than one year are reported in two components – the amount due within one year and the amount due in more than one year. The long-term liabilities of the District, consisting of compensated absences payable and Energy Efficient Lighting debt, have been reported in this manner on the Statement of Net Position. The difference between the District’s assets and liabilities is its net position.

Changes in Net Position

The District’s revenues totaled \$33,961,501. Approximately 16.17 percent of the District’s revenue comes from Federal Sources, 42.03 percent from State Sources, and 19.89 percent comes from taxes. (See Figure A-2.)



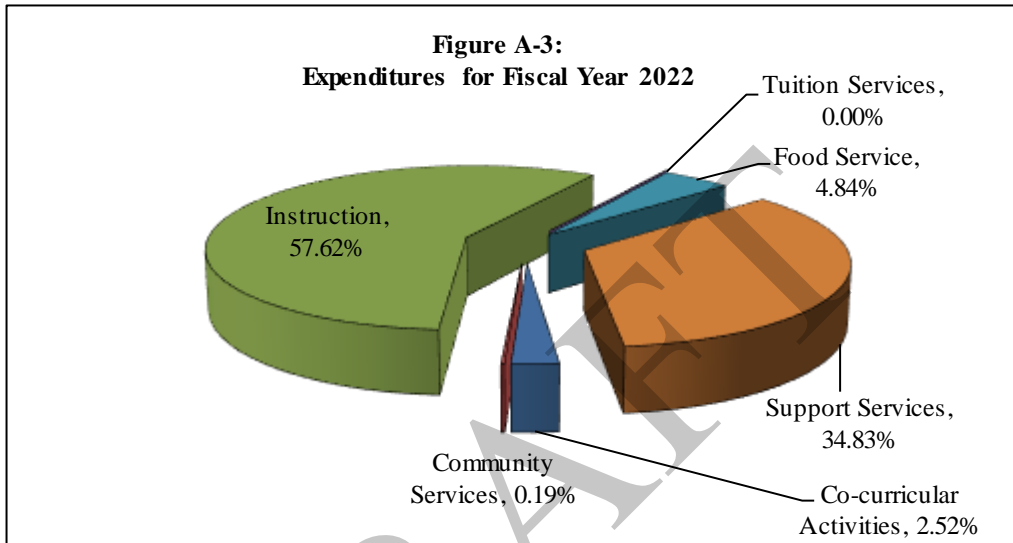
DOUGLAS SCHOOL DISTRICT 51-1

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Position (Continued)

The District's expenses cover a wide range of services, but mainly cover instruction and support services. These account for approximately 92.45 percent of the total expenditures in 2022. (See Figure A-3.)



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DOUGLAS SCHOOL DISTRICT 51-1

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Position (Continued)

Table A-2 and the narrative that follows consider the operations of the governmental and business-type activities.

Table A-2 Changes in Net Position						
	Governmental Activities		Business-Type Activities		Grand Total	
	2021	2022	2021	2022	2021	2022
Revenues						
Program Revenues:						
Charges for Services	\$ 24,076	\$ 33,586	\$ 166,160	\$ 96,403	\$ 190,236	\$ 129,989
Operating Grants and Contributions	4,537,499	5,321,059	1,206,013	1,666,702	5,743,512	6,987,761
General Revenues:						
Taxes	6,291,435	6,754,626	-	-	6,291,435	6,754,626
State Sources	13,937,708	14,274,755	-	-	13,937,708	14,274,755
Federal Sources	7,355,097	5,490,598	-	-	7,355,097	5,490,598
Other General Revenues	181,596	285,489	-	2,243	181,596	287,732
Unrestricted Investment Earnings	45,600	36,040	-	-	45,600	36,040
Total Revenues	32,373,011	32,196,153	1,372,173	1,765,348	33,745,184	33,961,501
Expenses						
Instruction	19,205,151	17,143,792	-	-	19,205,151	17,143,792
Support Services	10,599,655	10,362,351	-	-	10,599,655	10,362,351
Community Services	9,949	57,313	-	-	9,949	57,313
Co-curricular Activities	823,593	752,168	-	-	823,593	752,168
Food Service	-	-	1,436,043	1,438,842	1,436,043	1,438,842
Tuition Services	-	-	157,228	355	157,228	355
Total Expenses	30,638,348	28,315,624	1,593,271	1,439,197	32,231,619	29,754,821
Excess Revenues (Expenses)						
Before Transfers	1,734,663	3,880,529	(221,098)	326,151	1,513,565	4,206,680
Transfers	(72,018)	9,166	72,018	(9,166)	-	-
Increase/(Decrease) in Net Position	1,662,645	3,889,695	(149,080)	316,985	1,513,565	4,206,680
Beginning Net Position	57,678,055	59,340,700	304,022	154,942	57,982,077	59,495,642
Ending Net Position	\$ 59,340,700	\$63,230,395	\$ 154,942	\$ 471,927	\$ 59,495,642	\$63,702,322

DOUGLAS SCHOOL DISTRICT 51-1

**MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONCLUDED)

Changes in Net Position (Concluded):

Governmental Activities

The revenues for the governmental activities increased primarily due to an increase in operating grants. The decrease in expenditures is a result of decreased instructional costs.

Business-Type Activities

The revenues for the business-type activities increased primarily due to an increase in operating grants. The decrease in expenditures is a result of decreased tuition services costs. The District began outsourcing the education program for students after school to the YMCA. This resulted in a reduction in costs attributed to tuition services.

FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS

The General Fund balance increased in the current year due to the Impact Aid being reported in the General Fund ending balance. The District has been making budget reductions over the last few years in an effort to reduce its dependence on Impact Aid. The Capital Outlay Fund balance decreased in the current year due to an increase in capital outlay expenditures for the design phase of new school buildings. The Special Education Fund balance decreased in the current year due to an increase in instruction expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the Douglas School District Board of Education approved contingency transfers for unanticipated, yet necessary, expenses to provide items necessary for the education program of the District. The District’s budget changes or variances for the year were minimal and due to unanticipated expenditures throughout the year.

CAPITAL ASSET ADMINISTRATION

By the end of 2022, the District had invested approximately \$34 million (net of depreciation) in a broad range of capital assets, including land, buildings, CIP, improvements, and equipment. Governmental Activities increased approximately \$4.3 million from 2021 due to a combination of approximately \$5.2 million in purchases/construction. (See Table A-3.)

	Table A-3			
	Capital Assets			
	Governmental Activities		Business-Type Activities	
	2021	2022	2021	2022
Buildings	\$ 27,174,852	\$ 26,105,746	\$ -	\$ -
Improvements Other than Buildings	484,119	413,962	-	-
Equipment	1,661,225	1,685,082	65,605	51,404
Land	621,900	858,900	-	-
Construction Work in Progress	169,000	5,366,807	-	-
Total Capital Assets, Net of Depreciation	\$ 30,111,096	\$ 34,430,497	\$ 65,605	\$ 51,404

DOUGLAS SCHOOL DISTRICT 51-1

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (CONCLUDED) FOR THE YEAR ENDED JUNE 30, 2022

CAPITAL ASSET ADMINISTRATION (CONTINUED)

The District's fiscal year 2022 capital projects consisted mainly of costs associated with architectural fees for the design of new school buildings.

LONG-TERM DEBT

At year-end, the District had \$992,260 in long-term debt consisting of vacation, voluntary separation, severance pay (sick leave) and energy efficient lighting debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's economic position has shown small change recently. The District relied more heavily upon Impact Aid during the last fiscal year because of increased expenditures, but has still been able to maintain a healthy balance in the Impact Aid fund reserves. The District has again experienced an increase in total property valuation over the last year. This allows the District the ability to increase the amount of revenue generated from property taxes, but the total amount that can be levied is limited in all funds by the State of South Dakota.

One of the primary General Fund resources of revenue to the District is based on a state aid funding formula from the State of South Dakota. The formula continues to be limited by what the District can collect from local property taxes and the difference is made up by the state aid from the State of South Dakota.

There is ongoing concern that the Impact Aid funding at the federal level could be decreasing in the near term depending on what happens at the federal level. Because of the uncertainty of funding at the state and federal level – mainly in the form of Impact Aid – and because the District enrollment has recently become rather stagnant if not declining slightly, the District is proceeding cautiously with all expenditures, including filling of vacant positions and new hires, salary negotiations, and long-term budgetary considerations.

The District is currently planning for the possibility of expansion of Ellsworth Air Force Base with the possible addition of B-21s to the Bomber Base. If projections are accurate, it will mean a significant increase of students to Douglas School District, which will mean an increase of needs to both infrastructure and staffing. The District is planning appropriately on both sides to ensure if the additional bombers arrive at Ellsworth, it will be prepared to handle the additional students.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and other concerned individuals with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional information, contact the Douglas School District Business Office at 400 Patriot Drive, Box Elder, SD 57719.

DOUGLAS SCHOOL DISTRICT 51-1

**STATEMENT OF NET POSITION
JUNE 30, 2022**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS:			
Cash and Cash Equivalents (Note 2)	\$ 27,957,089	\$ 343,522	\$ 28,300,611
Taxes Receivable (Note 4)	3,288,196	-	3,288,196
Internal Amounts (Note 7)	3,166	(3,166)	-
Due from Other Governments	2,155,841	20,278	2,176,119
Inventories (Note 3)	66,141	54,811	120,952
Other Receivables and Prepaid Expenses	323,542	10,865	334,407
Net Pension Asset (Note 11)	5,873,343	170,830	6,044,173
Capital Assets (Note 5):			
Land	858,900	-	858,900
Buildings, Net of Depreciation	26,105,746	-	26,105,746
Improvements Other than Buildings, Net of Depreciation	413,962	-	413,962
Equipment, Net of Depreciation	1,685,082	51,404	1,736,486
Construction in Progress	5,366,807	-	5,366,807
TOTAL ASSETS	74,097,815	648,544	74,746,359
TOTAL ASSETS AND DEFERRED OUTFLOW (INFLOW) OF RESOURCES			
	\$ 74,097,815	\$ 648,544	\$ 74,746,359
LIABILITIES:			
Accounts Payable	\$ 591,242	\$ 495	\$ 591,737
Other Current Liabilities	2,837,138	40,000	2,877,138
Unearned Revenue	-	39,948	39,948
Long-Term Liabilities (Note 6):			
Due Within One Year	932,064	-	932,064
Due in More than One Year	60,196	-	60,196
TOTAL LIABILITIES	4,420,640	80,443	4,501,083
DEFERRED INFLOWS OF RESOURCES:			
Taxes Levied for Future Period (Note 4)	3,140,200	-	3,140,200
Pension Related Deferred Inflow of Resources (Note 11)	3,306,580	96,174	3,402,754
TOTAL DEFERRED INFLOWS OF RESOURCES	6,446,780	96,174	6,542,954
NET POSITION:			
Invested in Capital Assets	34,295,433	51,404	34,346,837
Restricted:			
Capital Outlay	682,698	-	682,698
Pension - SDRS (Note 11)	2,566,763	74,656	2,641,419
Special Education	1,946,453	-	1,946,453
Unrestricted	23,739,048	345,867	24,084,915
TOTAL NET POSITION	63,230,395	471,927	63,702,322
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION			
	\$ 74,097,815	\$ 648,544	\$ 74,746,359

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-Type Activities	
Governmental Activities:							
Instruction	\$ 17,143,792	\$ -	\$ 5,321,059	\$ -	\$ (11,822,733)	\$ -	\$ (11,822,733)
Support Services	10,362,351	-	-	-	(10,362,351)	-	(10,362,351)
Community Services	57,313	13,403	-	-	(43,910)	-	(43,910)
Co-curricular Activities	752,168	20,183	-	-	(731,985)	-	(731,985)
Total Governmental Activities	28,315,624	33,586	5,321,059	-	(22,960,979)	-	(22,960,979)
Business-Type Activities:							
Preschool Service	-	-	-	-	-	-	-
Daycare Service	-	-	-	-	-	-	-
Afterschool Service	355	-	-	-	-	(355)	(355)
Food Service	1,438,842	96,403	1,666,702	-	-	324,263	324,263
Total Business-Type Activities	1,439,197	96,403	1,666,702	-	-	323,908	323,908
Total Primary Government	\$ 29,754,821	\$ 129,989	\$ 6,987,761	\$ -	(22,960,979)	323,908	(22,637,071)
General Revenues							
Taxes:							
Property Taxes					6,594,957	-	6,594,957
Gross Receipts Taxes					159,669	-	159,669
Revenue from State Sources:							
State Aid					14,274,755	-	14,274,755
Revenue from Federal Sources					5,490,598	-	5,490,598
Unrestricted Investment Earnings					36,040	-	36,040
Other General Revenues					285,489	2,243	287,732
Transfers (Note 7)					9,166	(9,166)	-
Total General Revenues					26,850,674	(6,923)	26,843,751
Change in Net Position					3,889,695	316,985	4,206,680
Net Position - Beginning					59,340,700	154,942	59,495,642
Net Position - Ending					\$ 63,230,395	\$ 471,927	\$ 63,702,322

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

GOVERNMENTAL FUNDS BALANCE SHEET
JUNE 30, 2022

	General Fund	Capital Outlay Fund	Special Education Fund	Total Governmental Funds
ASSETS:				
101 Cash and Cash Equivalents (Note 2)	\$ 25,016,513	\$ 804,398	\$ 2,085,354	\$ 27,906,265
110 Taxes Receivable--Current (Note 4)	1,603,531	1,016,022	650,254	3,269,807
112 Taxes Receivable--Delinquent (Note 4)	11,112	4,535	2,742	18,389
120 Accounts Receivable	34,498	15,875	-	50,373
130 Due from Other Funds (Note 7)	3,166	-	-	3,166
140 Due from Other Governments	1,652,426	282,326	221,089	2,155,841
170 Inventory of Supplies (Note 3)	66,141	-	-	66,141
192 Prepaid Assets	233,630	-	39,539	273,169
TOTAL ASSETS	\$ 28,621,017	\$ 2,123,156	\$ 2,998,978	\$ 33,743,151
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:				
Liabilities:				
402 Accounts Payable	\$ 133,890	\$ 457,173	\$ 179	\$ 591,242
404 Contracts Payable	1,878,132	-	323,448	2,201,580
450 Payroll Deductions and Withholdings and Employer Matching Payable	535,958	-	99,600	635,558
Total Liabilities	2,547,980	457,173	423,227	3,428,380
Deferred Inflows of Resources:				
551 Taxes Levied for Future Periods (Note 4)	1,527,617	983,285	629,298	3,140,200
551 Unavailable Revenue-Property Taxes (Note 4)	11,112	4,535	2,742	18,389
Total Deferred Inflows of Resources	1,538,729	987,820	632,040	3,158,589
Fund Balance:				
711 Nonspendable - Inventory	66,141	-	-	66,141
712 Nonspendable - Prepaid Assets	233,630	-	39,539	273,169
723 Restricted - Capital Outlay	-	678,163	-	678,163
724 Restricted - Special Education	-	-	1,904,172	1,904,172
750 Assigned - Health & Wellness	986,028	-	-	986,028
760 Unassigned (Note 10)	23,248,509	-	-	23,248,509
Total Fund Balance	24,534,308	678,163	1,943,711	27,156,182
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
	\$ 28,621,017	\$ 2,123,156	\$ 2,998,978	\$ 33,743,151

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2022**

Total Fund Balances - Governmental Funds \$ 27,156,182

Amounts reported for governmental activities in the Statement
of Net Position are different because:

Net pension asset reported in governmental activities is not an available financial resource and therefore is not reported in the funds. 5,873,343

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. (Note 5) 34,430,497

Pension related deferred inflows are components of pension asset and therefore are not reported in the funds. (3,306,580)

Long-term liabilities, including energy efficient debt, vacation payable, severance payable, and voluntary separation payable, are not due in the current period and therefore are not reported in the funds. (Note 6) (992,260)

Delinquent taxes receivable are not available to pay for current period expenditures and therefore are deferred in the funds. 18,389

Internal service funds are used by management to charge the costs of activities, such as insurance, to individual funds. The assets and liabilities of internal service funds are included in the governmental activities in the Statement of Net Position. 50,824

Net Position - Governmental Funds \$ 63,230,395

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Capital Outlay Fund	Special Education Fund	Total Governmental Funds
Revenues:				
<i>1000 Revenue from Local Sources:</i>				
1110 Ad Valorem Taxes	\$ 3,210,190	\$ 2,033,470	\$ 1,305,618	\$ 6,549,278
1120 Prior Years' Ad Valorem Taxes	18,801	9,362	6,005	34,168
1140 Gross Receipts Taxes	159,669	-	-	159,669
1190 Penalties and Interest on Taxes	6,130	2,949	1,768	10,847
1500 Earnings on Investments and Deposits (Note 10)	36,040	-	-	36,040
<i>1700 Co-curricular Activities:</i>				
1710 Admissions	15,743	-	-	15,743
1790 Other Pupil Activity Income	4,440	-	-	4,440
<i>1900 Other Revenue from Local Sources:</i>				
1950 Refund of Prior Year's Expenditures	13,403	-	-	13,403
1990 Other	49,559	2,211	-	51,770
2110 County Apportionment	204,364	-	-	204,364
<i>3000 Revenue from State Sources:</i>				
3110 Unrestricted Grants-in-Aid	14,274,755	-	-	14,274,755
3120 Restricted Grants-in-Aid	-	-	1,492,341	1,492,341
<i>4000 Revenue from Federal Sources:</i>				
4110 Unrestricted Grants-in-Aid Received				
Directly from Federal Government (Note 10)	5,205,297	-	-	5,205,297
4120 Unrestricted Grants-in-Aid Received from				
Federal Government Through State	987	-	-	987
4140 Restricted Grants-in-Aid Received				
Directly from Federal Government	41,330	-	57,773	99,103
4150-4199 Restricted Grants-in-Aid Received				
from Federal Government Through State	2,852,937	14,428	862,250	3,729,615
4900 Other Federal Revenue	1,988	282,326	-	284,314
Total Revenues	26,095,633	2,344,746	3,725,755	32,166,134
Expenditures:				
<i>1100 Instruction - Regular Programs:</i>				
1110 Elementary	7,137,992	113,190	-	7,251,182
1120 Middle/Junior High	3,029,023	25,901	-	3,054,924
1130 High School	3,426,926	75,332	-	3,502,258
<i>1200 Instruction - Special Programs:</i>				
1220 Programs for Special Education	28,016	-	2,405,574	2,433,590
1250 Culturally Different	31,700	-	-	31,700
1270 Educationally Deprived	716,563	-	-	716,563
1290 Other Special Programs	7,952	-	-	7,952
<i>2100 Support Services - Pupils:</i>				
2110 Attendance and Social Work	108,526	-	71,146	179,672
2120 Guidance	639,374	-	-	639,374
2130 Health	292,872	-	-	292,872
2140 Psychological	-	-	209,790	209,790
2150 Speech Pathology	-	-	480,872	480,872
2170 Student Therapy Services	-	-	122,171	122,171

DOUGLAS SCHOOL DISTRICT 51-1

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Capital Outlay Fund	Special Education Fund	Total Governmental Funds
<i>2200 Support Services - Instructional Staff:</i>				
2210 Improvement of Instruction	86,158	-	-	86,158
2220 Educational Media	913,484	75,614	-	989,098
<i>2300 Support Services - General:</i>				
2310 Board of Education	158,189	-	-	158,189
2320 Executive Administration	799,150	-	-	799,150
<i>2400 Support Services - School:</i>				
2410 Office of the Principal	1,103,223	-	-	1,103,223
<i>2500 Support Services - Business:</i>				
2520 Fiscal Services	351,647	6,189	-	357,836
2540 Operation and Maintenance of Plant	2,754,246	16,035	-	2,770,281
2550 Pupil Transportation	916,860	14,184	-	931,044
2560 Food Services	-	2,952	-	2,952
2570 Internal Services	97,341	-	-	97,341
<i>2600 Support Services - Central:</i>				
2640 Staff	134,207	-	-	134,207
<i>2700 Support Services - Special Education:</i>				
2710 Administrative Costs	-	-	357,688	357,688
2730 Transportation Costs	62	-	220,789	220,851
2750 Other Special Education Costs	-	-	25,085	25,085
<i>3000 Community Services:</i>				
3900 Other	57,313	-	-	57,313
<i>4000 Nonprogrammed Charges:</i>				
4500 Early Retirement	273,125	-	-	273,125
4600 Insurance Costs	3,697	-	-	3,697
5000 Debt Services	136,144	-	-	136,144
<i>6000 Co-curricular Activities:</i>				
6100 Male Activities	105,938	-	-	105,938
6200 Female Activities	60,756	-	-	60,756
6900 Combined Activities	564,078	39,354	-	603,432
7500 Capital Outlay	623,371	5,634,085	-	6,257,456
Total Expenditures	24,557,933	6,002,836	3,893,115	34,453,884
Excess of Revenue Over (Under) Expenditures	1,537,700	(3,658,090)	(167,360)	(2,287,750)
Other Financing Sources (Uses):				
5130 Sale of Capital Assets and Surplus Property	-	13,480	-	13,480
5140 Compensation for Loss of General Capital Assets	-	15,875	-	15,875
8110 Net Transfers In (Out) (Notes 7 and 10)	(615,834)	625,000	-	9,166
Total Other Financing Sources (Uses)	(615,834)	654,355	-	38,521
Net Change in Fund Balances	921,866	(3,003,735)	(167,360)	(2,249,229)
Fund Balance -- June 30, 2021	23,612,442	3,681,898	2,111,071	29,405,411
Fund Balance -- June 30, 2022	\$ 24,534,308	\$ 678,163	\$ 1,943,711	\$ 27,156,182

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

**RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES TO GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR YEAR ENDED JUNE 30, 2022**

Net Change in Fund Balances - Total Governmental Funds \$ (2,249,229)

Amounts reported for governmental activities in the Statement of Activities are different because:

This amount represents capital asset purchases which are reported as expenditures on the fund financial statements, but increase assets on the Statement of Net Position. 6,257,456

This amount represents the current year depreciation expense reported in the Statement of Activities, which is not reported on the fund financial statements because it does not require the use of current financial resources. (1,938,055)

The fund financial statement property tax accruals differ from the government wide statement property tax accruals as the fund financial statements require the amounts to be "available." 664

Governmental funds recognize expenditures for amounts of compensated absences and voluntary separation actually paid to employees with current financial resources. Amounts of compensated absences earned by employees are not recognized in the funds. In the Statement of Activities, expenses for these benefits are recognized when employees earn leave or elect to retire early. 130,636

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 136,144

Changes in the pension related deferred outflows/inflows are direct components of the pension asset and are not reflected in the governmental funds. 1,080,109

Pension expenses in the Statement of Activities do not provide current financial resources and are not reported as expenses in the funds. 476,339

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net expenses and transfers of the internal service funds is reported with governmental activities. (4,369)

Change in Net Position of Governmental Activities \$ 3,889,695

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

PROPRIETARY FUNDS BALANCE SHEET
JUNE 30, 2022

	Food Service Fund	Total Proprietary Funds	Internal Service Funds
ASSETS:			
<i>Current Assets:</i>			
101 Cash and Cash Equivalents (Note 2)	\$ 343,522	\$ 343,522	\$ 50,824
120 Accounts Receivable	987	987	-
140 Due from State Government	20,278	20,278	-
170 Inventory of Supplies (Note 3)	29,215	29,215	-
172 Inventory of Donated Food (Note 3)	25,596	25,596	-
192 Prepaid Expense	9,878	9,878	-
Total Current Assets	429,476	429,476	50,824
<i>Noncurrent Assets:</i>			
196 Net Pension Asset (Note 11)	170,830	170,830	-
204 Equipment (Note 5)	306,814	306,814	-
Less: Accumulated Depreciation (Note 5)	(255,410)	(255,410)	-
Total Noncurrent Assets	222,234	222,234	-
TOTAL ASSETS	\$ 651,710	\$ 651,710	\$ 50,824
LIABILITIES:			
<i>Current Liabilities:</i>			
402 Accounts Payable	\$ 495	\$ 495	\$ -
404 Contracts Payable	18,678	18,678	-
430 Due to Other Funds (Note 7)	3,166	3,166	-
450 Payroll Deductions and Withholdings and Employer Matching Payable	21,322	21,322	-
475 Unearned Revenue	39,948	39,948	-
Total Current Liabilities	83,609	83,609	-
DEFERRED INFLOW OF RESOURCES:			
252 Pension Related Deferred Inflows (Note 11)	96,174	96,174	-
NET POSITION:			
706 Investment in Capital Assets	51,404	51,404	-
725 Restricted Pension (Note 11)	74,656	74,656	-
708 Unrestricted (Note 9)	345,867	345,867	50,824
Total Net Position	471,927	471,927	50,824
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND NET POSITION	\$ 651,710	\$ 651,710	\$ 50,824

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

PROPRIETARY FUNDS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022

	Food Service Fund	Tuition Services Fund	Total Proprietary Funds	Internal Service Funds
Operating Revenue:				
<i>Sales:</i>				
1610 To Pupils	\$ 2,508	\$ -	\$ 2,508	\$ -
1620 To Adults	2,900	-	2,900	-
1630 A la Carte	89,936	-	89,936	-
1650 Child Care	-	-	-	-
1690 Miscellaneous	1,059	2,243	3,302	-
Total Operating Revenue	96,403	2,243	98,646	-
Operating Expenses:				
100 Salaries	534,768	-	534,768	-
200 Employee Benefits	103,194	-	103,194	-
300 Purchased Services	9,510	-	9,510	-
400 Supplies	64,709	355	65,064	-
461 Cost of Sales	560,405	-	560,405	-
462 Cost of Sales - Donated Food	152,055	-	152,055	-
910 Depreciation - Local Funds (Note 5)	14,201	-	14,201	-
4900 Other Premiums	-	-	-	4,369
Total Operating Expenses	1,438,842	355	1,439,197	4,369
Operating Income (Loss)	(1,342,439)	1,888	(1,340,551)	(4,369)
Nonoperating Revenue:				
<i>Local Sources:</i>				
3810 Cash Reimbursements	3,418	-	3,418	-
<i>Federal Sources:</i>				
4810 Cash Reimbursements	1,519,328	-	1,519,328	-
4820 Donated Food	143,956	-	143,956	-
Total Nonoperating Revenue	1,666,702	-	1,666,702	-
Income (Loss) Before Transfers	324,263	1,888	326,151	(4,369)
8110 Transfers Out (Note 7)	-	(9,166)	(9,166)	-
Change in Net Position	324,263	(7,278)	316,985	(4,369)
Net Position -- Beginning	147,664	7,278	154,942	55,193
Net Position -- Ending	\$ 471,927	\$ -	\$ 471,927	\$ 50,824

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

	Food Service Fund	Tuition Services Fund	Total Proprietary Funds	Internal Service Funds
Cash Flows from Operating Activities:				
Receipts from Customers	\$ 91,718	\$ 2,598	\$ 94,316	\$ -
Payments to Suppliers	(629,289)	348	(628,941)	-
Payments to Employees	(674,446)	5,403	(669,043)	-
Other Disbursements	-	-	-	(4,515)
Net Cash Provided by (Used in) Operating Activities	(1,212,017)	8,349	(1,203,668)	(4,515)
Cash Flows from Noncapital Financing Activities:				
Operating Subsidies	1,532,643	-	1,532,643	-
Transfers In (Out)	-	(9,166)	(9,166)	-
Internal Activity, Net	(122,537)	-	(122,537)	-
Net Cash Provided by (Used in) Noncapital Financing Activities	1,410,106	(9,166)	1,400,940	-
Net Change in Cash and Cash Equivalents	198,089	(817)	197,272	(4,515)
Cash and Cash Equivalents at Beginning of Year	145,433	817	146,250	55,339
Cash and Cash Equivalents at End of Year	\$ 343,522	\$ -	\$ 343,522	\$ 50,824
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Operating Income (Loss)	\$ (1,342,439)	\$ 1,888	\$ (1,340,551)	\$ (4,369)
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:</i>				
Depreciation Expense	14,201	-	14,201	-
Value of Donated Commodities Used	152,055	-	152,055	-
<i>Change in Assets and Liabilities:</i>				
Accounts Receivable	(987)	355	(632)	-
Inventories	6,269	-	6,269	-
Prepaid Expenses	(1,132)	703	(429)	-
Net Pension Asset	(169,745)	225	(169,520)	-
Pension Related Deferred Outflows	127,669	6,524	134,193	-
Accounts Payable	198	-	198	(146)
Contracts Payable	(801)	(1,346)	(2,147)	-
Accrued Payroll Deductions	6,393	-	6,393	-
Unearned Revenue	(3,698)	-	(3,698)	-
Net Cash Provided by (Used in) Operating Activities	\$ (1,212,017)	\$ 8,349	\$ (1,203,668)	\$ (4,515)
Noncash Investing, Capital and Financing Activities:				
Value of Commodities Received	\$ 143,956	\$ -	\$ 143,956	\$ -

The accompanying notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

**STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2022**

	<u>Custodial Funds</u>
<u>ASSETS:</u>	
Cash and Cash Equivalents (Note 2)	\$ 256,544
<u>NET POSITION:</u>	
Restricted for Individuals and Organizations	\$ 256,544

The accompanying notes are an integral part of this statement.

DRAFT

DOUGLAS SCHOOL DISTRICT 51-1

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
JUNE 30, 2022**

	Custodial Funds
<u>ADDITIONS:</u>	
Contributions and Custodial Funds	\$ 437,432
Total Additions	437,432
<u>DEDUCTIONS:</u>	
Payments to individuals, organization and other governments	371,524
Administrative Fees	884
Total Deductions	372,408
Net Increase in fiduciary net positions	65,024
Net Position - Beginning	191,520
Net Position - Ending	\$ 256,544

The accompanying notes are an integral part of this statement.

DRAFT

DOUGLAS SCHOOL DISTRICT 51-1

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2022

(1) Summary of Significant Accounting Policies

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments.

Financial Reporting Entity

The reporting entity of Douglas School District No. 51-1 (the District), consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

The Funds included in this report are controlled by or dependent upon the Douglas School Board of Education.

The District participates in a cooperative service unit with several other school districts. See Note 8 entitled "Joint Ventures" for specific disclosures. Joint ventures do not meet the criteria for inclusion in the financial reporting entity as a component unit but are discussed in these notes because of the nature of their relationship with the District.

Basis of Presentation

Government-wide Financial Statements:

The Statement of Net Position and the Statement of Activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. Eliminations have been made to prevent the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Net Position reports all financial and capital resources, in a net position form (assets minus liabilities equal net position). Net position is displayed in three components, as applicable, invested in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the District and for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and Impact Aid, are presented as general revenues.

Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenue and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories.

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022**

(1) Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

Fund Financial Statements (Continued):

A fund is considered major if it is the primary operating fund of the District or if it meets the following criteria:

1. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
2. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined, or
3. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year, or because of public interest in the fund's operations.

The funds of the District financial reporting entity are described below within their respective fund types:

Governmental Funds:

General Fund – A fund established by South Dakota Codified Laws (SDCL) 13-16-3 to meet all of the general operational costs of the District, excluding the Capital Outlay Fund, Special Education Fund and Pension Fund expenditures. The General Fund is always a major fund.

Special Revenue Fund Types – Special Revenue Funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Special Revenue Funds of the District include the following:

Capital Outlay Fund – A fund established by SDCL 13-16-6 to meet expenditures which result in the lease of, acquisition of, or additions to real property, plant or equipment, textbooks and instructional software. This fund is financed by property taxes. This is a major fund.

Special Education Fund – A fund established by SDCL 13-37-16 to pay the costs for the special education of all children in need of special assistance and prolonged assistance who reside within the District. This fund is financed by grants and property taxes. This is a major fund.

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022**

(1) Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Concluded)

Proprietary Funds:

Enterprise Fund Types – Enterprise Funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria are met:

- (a) The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit – even if that government is not expected to make any payments – is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable “solely” from the revenues of the activity.)
- (b) Laws or regulations require that the activity’s costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
- (c) The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

Enterprise Funds of the District include the following:

Food Service Fund - A fund used to record the financial transactions related to food service operations. This fund is financed by user charges and grants. This is a major fund.

Tuition Services Fund - A fund used to record the financial transactions related to daycare, driver’s education, preschool, and after school program service operations. This fund is financed through user charges. This is a major fund. This fund was closed during the fiscal year ended June 30, 2023.

Internal Service Fund Types - Internal Service Funds are used to report activities that provide goods or services to other funds, departments, or agencies of the District, or to other governments, on a cost-reimbursement basis. The Unemployment Insurance Fund is an internal service fund maintained by the District. Internal service funds are never considered to be major funds.

Fiduciary Funds:

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

Measurement Focus and Basis of Accounting

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

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022**

(1) Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting (Continued)

Measurement Focus:

Government-wide Financial Statements:

In the Government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus, applied on the accrual basis of accounting.

Fund Financial Statements:

In the fund financial statements, the current financial resources measurement focus and the modified accrual basis of accounting are applied to governmental funds, while the economic resources measurement focus and the accrual basis of accounting are applied to the proprietary and fiduciary funds.

Basis of Accounting:

Government-wide Financial Statements:

In the Government-wide Statement of Net Position and Statement of Activities, governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues and related assets generally are recorded when earned (usually when the right to receive cash vests); and expenses and related liabilities are recorded when an obligation is incurred (usually when the obligation to pay cash in the future vests).

Fund Financial Statements:

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues, including property taxes, generally are recognized when they become measurable and available. Available means resources are collected or to be collected soon enough after the end of the fiscal year that they can be used to pay the bills of the current period. The accrual period does not exceed one bill-paying cycle, and for the District, the length of that cycle is 60 days. Reported deferred inflows of resources are those where asset recognition criteria have been met, but for which revenue recognition criteria have not been met. For the District, these consist primarily of property taxes.

Expenditures generally are recognized when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which are recognized when due.

All proprietary funds and fiduciary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unearned revenues reported in the proprietary fund consist of advance food service sales.

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022**

(1) Summary of Significant Accounting Policies (Continued)

Interfund Eliminations and Reclassifications

Government-wide Financial Statements:

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified, as follows:

1. In order to minimize the grossing-up effect on assets and liabilities within the governmental and business-type activities columns of the primary government, amounts reported as interfund receivables and payables have been eliminated in the governmental and business-type activities columns, except for the net, residual amounts due between governmental and business-type activities, which are presented as Internal Balances.
2. In order to minimize the doubling-up effect on internal service fund activity, certain “centralized expenses,” including an administrative overhead component, are charged as direct expenses to funds or programs in order to show all expenses that are associated with a service, program, department, or fund. When expenses are charged in this manner, expense reductions occur in the General Fund, so that expenses are reported only in the function to which they relate.

Capital Assets

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

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

Government-wide Financial Statements:

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair value on the date donated.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Government-wide Statement of Activities, with net capital assets reflected in the Statement of Net Position. Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) for land, buildings, improvements, and equipment are all set at \$5,000. The depreciation method used for buildings, improvements, and equipment is straight-line. Land is an inexhaustible capital asset and is not depreciated.

The estimated useful lives of capital assets reported in the government-wide statements and proprietary funds are as follows:

Buildings	10-60 years
Improvements Other than Buildings	10-20 years
Equipment	5-20 years

Fund Financial Statements:

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

DOUGLAS SCHOOL DISTRICT 51-1

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2022

(1) Summary of Significant Accounting Policies (Continued)

Long-Term Liabilities

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

All long-term liabilities to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term liabilities consist of vacation payable, voluntary separation (early retirement benefits) payable, sick leave/severance payable and Energy Efficient Lighting debt.

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

Program Revenues

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

1. Charges for services – These arise from charges to customers, applicants, or others who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services.
2. Program-specific operating grants and contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.
3. Program-specific capital grants and contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

Proprietary Funds Revenue and Expense Classifications

In the Proprietary Fund Statement of Revenues, Expenses and Changes in 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.

Cash and Cash Equivalents

The District pools its cash resources for depositing and investing purposes. The District has access to its cash resources on demand. Accordingly, all reported deposit and investment balances are considered to be cash and cash equivalents for the purpose of the Statement of Cash Flows.

Use of Estimates

The preparation of the financial statements in accordance with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of certain financial statement balances. Actual results could vary from the estimates used.

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022**

(1) Summary of Significant Accounting Policies (Continued)

Equity Classifications

Government-wide Financial Statements:

Equity is classified as net position and is displayed in three components:

1. Investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and related debt.
2. Restricted net position – Consists of net assets 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.
3. Unrestricted net position – All other net assets that do not meet the definition of “restricted” or “invested in capital assets.”

It is the District’s policy to first use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Financial Statements:

Proprietary fund equity is classified the same as in the government-wide financial statements. Fiduciary fund equity is reported as net assets held in trust for other purposes.

Governmental fund equity is classified as fund balance and is classified as follows:

Nonspendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the School Board, Superintendent and Business Manager.

Unassigned – includes positive fund balance within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

The District uses restricted amounts first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made. As of year-end, the District has an assigned fund balance for health and wellness.

The District does not have a formal minimum fund balance policy.

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022**

(1) Summary of Significant Accounting Policies (Concluded)

Deferred Inflows and Outflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. Deferred outflows of resources represent consumption of net position that applies to a future period or periods. These items will not be recognized as an outflow until the applicable future period.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. Deferred inflows of resources represent acquisitions of net position that applies to a future period or periods. These items will not be recognized as an inflow of resources until the applicable future period. Deferred inflows of resources consist primarily of property taxes and pension activity.

Pensions

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

(2) Deposits and Investments

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

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

Investments – In general, SDCL 4-5-6 permits school district funds to be invested only in (a) securities of the United States and securities guaranteed by the United States Government either directly or indirectly; or (b) repurchase agreements fully collateralized by securities described in (a) above; or in shares of an open-end, no-load fund administered by an investment company whose investments are in securities described in (a) above and repurchase agreements described in (b) above. Also, SDCL 4-5-9 requires investments to be in the physical custody of the political subdivision or deposited in a safekeeping account with any bank or trust company designated by the political subdivision as its fiscal agent. State law limits eligible investments for the District. The District has no investment policy that would further limit its investment choices or limit maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

As of June 30, 2022, the District's cash and investments consisted only of checking, savings, and SDFIT Money Market.

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022**

(2) Deposits and Investments (Continued)

The bank balances at June 30, 2022 are as follows, excluding SDFIT:

	<u>Bank Balance</u>
Insured - FDIC	\$ 500,000
Uninsured, collateralized in accordance with SDCL 4-6A-3	24,037,134
Total Deposits	\$ 24,537,134

Credit Risk – State law limits eligible investments for the District, as discussed above. The District has no investment policy that would further limit its investment choices.

The South Dakota Public Fund Investment Trust (SDFIT) is an external investment pool created for South Dakota local government investing purposes. It is regulated by a nine member board with representation from municipalities, school districts and counties. The net asset value of the SDFIT money market account (GCR) is kept at one dollar per share by adjusting the rate of return on a daily basis. Earnings are credited to each account on a monthly basis. The balance of SDFIT at June 30, 2022 was **\$4,167,170**. SDFIT is measured as a Level 2 recurring fair value measurement according to the fair value hierarchy.

Assignment of Investment Income – State law allows income from deposits and investments to be credited to either the General Fund or the fund making the investment. The District's policy is to credit all income from deposits and investments to the General Fund. US GAAP, on the other hand, requires income from deposits and investments to be reported in the fund whose assets generated the income. Where the governing board has discretion to credit investment income to a fund other than the fund that provided the resources for investment, a transfer to the designated fund is reported. Accordingly, in the fund financial statements, interfund transfers of investment earnings are reported, while in the government-wide financial statements, they have been eliminated, except for the net amounts transferred between governmental activities and business-type activities. These interfund transfers are not violations of the statutory restrictions on interfund transfers.

(3) Inventory

Inventory of the business-type activities is valued at the lower of cost or market value. The cost valuation method is first-in, first-out. Donated commodities are valued at estimated market value based on the USDA price list at the date of receipt.

In the government-wide financial statements and the enterprise fund financial statements, inventory items are initially recorded as assets and charged to expense in the various functions of government as they are consumed.

In the governmental fund financial statements, inventories consist of expendable supplies held for consumption. The cost is reported as an expenditure at the time individual inventory items are consumed. Reported inventories are equally offset by a Nonspendable Fund Balance, which indicates that they do not constitute "available spendable resources" even though they are a component of current assets.

(4) Property Taxes

Property taxes are levied on or before each October 1, attach as an enforceable lien on property, become due and payable as of the following January 1, and are payable in two installments on or before the following April 30 and October 31. The counties bill and collect the District's taxes and remit them to the District. District property tax revenues are recognized to the extent that they are used to finance each year's appropriations. Revenue related to current year property taxes receivable, which is not intended to be used to finance the current year's appropriations and therefore is not susceptible to accrual, has been reported as deferred inflows of resources in both the fund financial statements and the government-wide financial statements. Additionally, in the fund financial statements, revenue from property taxes may be limited by any amount not collected during the current fiscal period or within the availability period.

DOUGLAS SCHOOL DISTRICT 51-1

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022

(5) Changes in Capital Assets

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

	Balance <u>June 30, 2021</u>	<u>Additions</u>	<u>Retirements/ Transfers</u>	<u>Balance June 30, 2022</u>
Governmental Activities:				
Capital Assets, not Depreciated:				
Land	\$ 621,900	\$ 237,000	\$ -	\$ 858,900
Construction in Progress	169,000	5,197,807	-	5,366,807
	<u>790,900</u>	<u>5,434,807</u>	<u>-</u>	<u>6,225,707</u>
Capital Assets, Depreciated:				
Buildings	52,193,154	89,447		52,282,601
Improvements Other Than Buildings	3,389,535	5,827		3,395,362
Equipment	9,492,436	727,375		10,219,811
	<u>65,075,125</u>	<u>822,649</u>	<u>-</u>	<u>65,897,774</u>
Less Accumulated Depreciation for:				
Buildings	25,018,302	1,158,553		26,176,855
Improvements Other Than Buildings	2,905,416	75,984		2,981,400
Equipment	7,831,211	703,518		8,534,729
	<u>35,754,929</u>	<u>1,938,055</u>	<u>-</u>	<u>37,692,984</u>
Governmental Capital Assets, Net	\$ 30,111,096	\$ 4,319,401	\$ -	\$ 34,430,497

Depreciation expense was charged to functions within governmental activities as follows:

Instruction	\$ 1,039,634
Support Services	884,391
Co-curricular Activities	14,030
Total Depreciation Expense	\$ 1,938,055

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

	Balance <u>June 30, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2022</u>
Business-Type Activities:				
Capital Assets, Depreciated:				
Equipment	\$ 306,814	\$ -	\$ -	\$ 306,814
Less Accumulated Depreciation for:				
Equipment	241,209	14,201	-	255,410
Business-Type Capital Assets, Net	\$ 65,605	\$ (14,201)	\$ -	\$ 51,404

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022**

(6) Long-Term Liabilities

The District has a non-interest bearing debt agreement to finance the purchase and installation of new energy efficient lighting. The loan requires annual payments of \$136,144 through July 1, 2023. The loan is serviced out of the General Fund.

A summary of the changes in long-term liabilities for the year ended June 30, 2022, is as follows:

	Balance <u>June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, 2022	Due Within One Year
Energy Efficient Lighting Debt	\$ 271,208	\$ -	\$ (136,144)	\$ 135,064	\$ 135,064
Vacation Liability	93,673	-	(16,875)	76,798	70,000
Voluntary Separation Liability	36,159	271,030	(260,791)	46,398	42,000
Severance Pay (Sick Leave) Liability	858,000	107,405	(231,405)	734,000	685,000
General Long-Term Debt	\$ 1,259,040	\$ 378,435	\$ (645,215)	\$ 992,260	\$ 932,064

Vacation and severance pay for governmental activities typically have been liquidated from the General Fund and Special Education Fund. The remaining voluntary separation liability of \$46,398 is payable from the General and Special Education Funds in the fiscal years ending June 30, 2023 and 2024.

The remaining energy efficient lighting debt is payable is \$135,064 for the year ended June 30, 2023.

(7) Interfund Transfers

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

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ -	\$ 615,834
Capital Outlay	625,000	-
Tuition Services Fund	-	9,166
Total	\$ 625,000	\$ 625,000

Transfers are used to move unrestricted Impact Aid revenue (included in the General Fund) to other funds to finance various programs in accordance with budgetary authorizations.

At June 30, 2022, the District had an interfund receivable in the general fund from the food service fund of \$3,166. The interfund amount was for reimbursement of operating expenditures.

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022**

(8) Joint Ventures

The District participates in the Black Hills Special Services Cooperative (the Co-op), a cooperative service unit formed for the purpose of providing special educational services to the member school districts. During the year ended June 30, 2022, the District paid \$511,904 for services provided by the Co-op. The Co-op's governing board (the Board) is composed of one representative from each member school district, who is a school board member. The Board is responsible for adopting the Co-op's budget and setting service fees at a level adequate to fund the adopted budget.

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

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

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

Separate financial statements for this joint venture are available from Black Hills Special Services Cooperative, Sturgis, South Dakota. At June 30, 2022, this joint venture had total fund equity of \$7,219,644 (unaudited) and long-term debt of \$196,889 (unaudited).

(9) Risk Management

The District is exposed to various risks of loss related to torts; theft of damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended June 30, 2022, the District managed its risks as follows:

Property/Liability Insurance:

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

The agreement with the ASBSD-PLF provides that the above coverage will be provided to a \$1,000,000 limit. Member premiums are used by the pool for payment of claims and to pay for reinsurance for claims in excess of \$100,000 to the upper limit. The District carries various deductibles for various types of coverage.

The District carries additional insurance to cover claims in excess of the upper limit up to \$5 million. Settled claims resulting from these risks have not exceeded liability coverage during the past three years.

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022**

(9) Risk Management (Continued)

Unemployment Benefits:

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

The District has designated a part of its unrestricted net position as equity in the Unemployment Insurance - Internal Service Fund in the amount of \$50,824 for the payment of future unemployment benefits.

During the year ended June 30, 2022, claims totaling approximately \$4,369 for unemployment benefits were filed.

Workmen's Compensation:

The District 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.

Health Insurance:

The District joined the South Dakota School District Health Benefits Fund. This is a public entity risk pool currently operating as a common risk management and insurance program for South Dakota local government entities. The District pays a monthly premium to the pool to provide health insurance coverage for its employees. The pool purchases reinsurance coverage with the premiums it receives from the members. The coverage also includes a \$1,000,000 lifetime maximum payment per person.

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

(10) Impact Aid

The District receives a significant portion of their revenue from federal Impact Aid grants. Impact Aid activity is included in the General Fund for the year ended June 30, 2022, which includes unrestricted grants-in-aid received directly from the federal government of \$5,205,297, earnings on investments and deposits of \$35,407, and expenditures (transfers out) of \$5,160,407. As of June 30, 2022, the General Fund fund balance resulting from Impact Aid activity totaled \$22,983,717 of which \$-0- is assigned to next year's budget.

(11) Pension Plan

All employees, working more than 20 hours per week during the school year, participate in the SDRS, a cost sharing, multiple employer defined benefit pension plan administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability, and survivors' benefits. The right to receive retirement benefits vests after three years of credited service. Authority for establishing, administering and amending plan provisions 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://www.sdrs.sd.gov/publications/> or by writing to the SDRS, P.O. Box 1098, Pierre, SD 57501-1098 or by calling (605) 773-3731.

Benefits Provided:

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

DOUGLAS SCHOOL DISTRICT 51-1

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) JUNE 30, 2022

(11) Pension Plan (Continued)

Benefits Provided (Continued):

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 retirements that do not meet the above criteria may be payable at a reduced level.

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

Legislation enacted in 2017 established the current Cost-of-Living Adjustment (COLA) process. At each valuation date:

- Baseline actuarial accrued liabilities will be calculated assuming the COLA is equal to long-term inflation assumption of 2.25 percent.
- 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 percent and no greater than 3.5 percent.
- 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 percent and no greater than a restricted maximum such that, if the restricted maximum is assumed for future COLAs, the fair value of assets will be greater or equal to the accrued liabilities.

All benefits except those depending on the Member's Accumulated Contributions are annually increased by COLA.

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 percent of salary; Class B Judicial Members, 9.0 percent of salary; and Class B Public Safety Members, 8.0 percent of salary. State statute also requires the employer to contribute an amount equal to the employee's contribution. The District's share of contributions to the SDRS for the fiscal years ended June 30, 2022, 2021, and 2020 were **\$1,106,412**, \$1,074,473 and \$1,060,706, respectively, equal to the required contributions each year.

DOUGLAS SCHOOL DISTRICT 51-1

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

(11) Pension Plan (Continued)

Pension Assets/(Liabilities), Pension Revenue, and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions:

At June 30, 2021, SDRS is 105.52 percent funded and accordingly has a net pension asset. The proportionate shares of the components of the net pension asset of SDRS, for the District as of June 30, 2022 are as follows:

	Governmental Activities	Business-Type Activities	Total
Proportionate Share of Net Position Restricted for Pension Benefits	\$ 112,224,047	\$ 3,258,095	\$ 115,482,142
Less: Proportionate Share of Total Pension Liability	(106,350,704)	(3,087,265)	(109,437,969)
Proportionate Share of Net Pension Asset	\$ 5,873,343	\$ 170,830	\$ 6,044,173

At June 30, 2022, the District reported an asset of \$6,044,173 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2021 and the total pension liability used to calculate the net pension asset was based on a projection of the District's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2021, the District's proportion was .78923330 percent, which is a decrease of .0161299 percent from its proportion as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension revenue of \$485,223. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between Expected and Actual Experience	\$ 201,155	\$ -
Changes in Assumption	3,923,904	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	8,634,224
District Contributions Subsequent to the Measurement Date	1,106,411	-
Total	\$ 5,231,470	\$ 8,634,224

Deferred outflow of resources includes \$1,106,411 resulting from District contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense/(revenue) as follows:

2023	\$ (1,110,809)
2024	(757,554)
2025	(211,818)
2026	(2,428,984)
	<u><u>\$ (4,509,165)</u></u>

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2022**

(11) Pension Plan (Continued)

Actuarial Assumptions:

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

Inflation	2.25 percent
Salary Increases	Graded by years of service, from 6.50% at entry to 3.00% after 25 years of service
Discount Rate	6.50% net of plan investment expense. This is composed of an average inflation rate of 2.25% and real returns of 4.25%
Future COLAs	2.25%

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

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

Investment portfolio management is the statutory responsibility of the South Dakota Investment Council (SDIC), which may utilize the services of external money managers for management of a portion of the portfolio. SDIC is governed by the Prudent Man Rule (i.e., the council should use the same degree of care as a prudent man). Current SDIC investment policies dictate limits on the percentage of assets invested in various types of vehicles (equities, fixed income securities, real estate, cash, private equity, etc.). The long-term expected rate of return on pension plan investments was determined using a method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2021 (see the discussion of the pension plan’s investment policy) are summarized in the following table using geometric means:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	58.0%	4.3%
Fixed Income	30.0%	1.6%
Real Estate	10.0%	4.6%
Cash	2.0%	0.9%
	<u>100.0%</u>	

Discount Rate:

The discount rate used to measure the total pension asset was 6.50 percent. 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).

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)
JUNE 30, 2022**

(11) Pension Plan (Concluded)

Sensitivity of Asset to Changes in the Discount Rate:

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

	1% Decrease	Current Discount Rate	1% Increase
District's Proportionate Share of the Net Pension (Asset)/Liability	\$ 9,787,022	\$ (6,044,173)	\$ (18,895,420)

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

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DOUGLAS SCHOOL DISTRICT 51-1

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual - Budgetary Basis	Variance
	Original	Final		
Revenues:				
<i>1000 Revenue from Local Sources:</i>				
1110 Ad Valorem Taxes	\$ 3,060,000	\$ 3,060,000	\$ 3,210,190	\$ 150,190
1120 Prior Years' Ad Valorem Taxes	30,000	30,000	18,801	(11,199)
1140 Gross Receipts Taxes	500	500	159,669	159,169
1190 Penalties and Interest on Taxes	11,000	11,000	6,130	(4,870)
1500 Earnings on Investments and Deposits	500	500	633	133
<i>1700 Co-curricular Activities:</i>				
1710 Admissions	11,500	11,500	15,743	4,243
1740 Rentals	250	250	-	(250)
1790 Other Pupil Activity Income	3,000	3,000	4,440	1,440
<i>1900 Other Revenue from Local Sources:</i>				
1950 Refund of Prior Year's Expenditures	-	-	13,403	13,403
1990 Other	30,000	30,000	49,559	19,559
2110 County Apportionment	150,000	150,000	204,364	54,364
<i>3000 Revenue from State Sources:</i>				
3110 Unrestricted Grants-in-Aid	14,160,000	14,160,000	14,274,755	114,755
3900 Other State Revenue	-	4,000	-	(4,000)
<i>4000 Revenue from Federal Sources:</i>				
4120 Unrestricted Grants-in-Aid Received from Federal Government Through State	1,100	1,100	987	(113)
4140 Restricted Grants-in-Aid Received Directly from Federal Government	-	43,787	41,330	(2,457)
4150-4199 Restricted Grants-in-Aid Received from Federal Government Through State	-	2,848,414	2,852,937	4,523
4900 Other Federal Revenue	-	3,440	1,988	(1,452)
Total Revenues	17,457,850	20,357,491	20,854,929	497,438
Expenditures:				
<i>1100 Instruction - Regular Programs:</i>				
1110 Elementary	6,058,770	7,199,883	7,151,924	47,959
1120 Middle/Junior High	2,817,065	3,285,493	3,220,160	65,333
1130 High School	3,379,779	3,625,704	3,604,464	21,240
<i>1200 Instruction - Special Programs:</i>				
1220 Programs for Special Education	-	-	28,016	(28,016)
1250 Culturally Different	35,001	42,775	31,700	11,075
1270 Educationally Deprived	-	743,102	716,563	26,539
1290 Other Special Programs	-	-	7,952	(7,952)

DOUGLAS SCHOOL DISTRICT 51-1

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual - Budgetary Basis	Variance
	Original	Final		
<i>2100 Support Services - Pupils:</i>				
2110 Attendance and Social Work	86,500	86,500	108,526	(22,026)
2120 Guidance	666,126	676,806	639,374	37,432
2130 Health	251,428	313,685	292,872	20,813
<i>2200 Support Services - Instructional Staff:</i>				
2210 Improvement of Instruction	44,548	94,162	86,158	8,004
2220 Educational Media	932,280	980,280	916,634	63,646
<i>2300 Support Services - General:</i>				
2310 Board of Education	133,698	161,078	158,189	2,889
2320 Executive Administration	801,039	910,034	799,150	110,884
<i>2400 Support Services - School:</i>				
2410 Office of the Principal	1,126,107	1,134,069	1,103,223	30,846
<i>2500 Support Services - Business:</i>				
2520 Fiscal Services	379,724	379,724	351,647	28,077
2540 Operation and Maintenance of Plant	2,478,165	2,736,905	2,754,246	(17,341)
2550 Pupil Transportation	838,968	1,151,799	1,142,774	9,025
2570 Internal Services	100,356	100,356	97,341	3,015
<i>2600 Support Services - Central:</i>				
2640 Staff	117,719	144,940	134,207	10,733
<i>3000 Community Services:</i>				
3900 Other	7,500	7,500	57,313	(49,813)
<i>4000 Nonprogrammed Charges:</i>				
4500 Early Retirement	365,658	365,658	273,125	92,533
4600 Insurance Costs	-	-	3,697	(3,697)
5000 Debt Services	136,146	136,146	136,144	2
<i>6000 Co-curricular Activities:</i>				
6100 Male Activities	128,501	128,500	105,938	22,562
6200 Female Activities	84,104	84,104	60,756	23,348
6900 Combined Activities	663,885	675,584	575,778	99,806
7000 Contingencies	286,933	286,935	-	286,935
Total Expenditures	21,920,000	25,451,721	24,557,933	893,788
Excess of Revenue Over (Under) Expenditures	(4,462,150)	(5,094,231)	(3,703,004)	1,391,227
Other Financing Sources:				
5110 Transfers In (Out)	4,462,150	4,462,150	4,544,573	82,423
Total Other Financing Sources	4,462,150	4,462,150	4,544,573	82,423
Net Change in Fund Balances	-	(632,081)	841,569	1,473,650
Fund Balance -- Beginning	709,022	709,022	709,022	-
Fund Balance -- Ending	\$ 709,022	\$ 76,941	\$ 1,550,591	\$ 1,473,650

The accompanying supplementary notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
CAPITAL OUTLAY FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual - Budgetary Basis	Variance
	Original	Final		
Revenues:				
<i>1000 Revenue from Local Sources:</i>				
1110 Ad Valorem Taxes	\$ 1,403,295	\$ 1,403,295	\$ 2,033,470	\$ 630,175
1120 Prior Years' Ad Valorem Taxes	1,000	1,000	9,362	8,362
1190 Penalties and Interest on Taxes	4,500	4,500	2,949	(1,551)
<i>1900 Other Revenue from Local Sources:</i>				
1990 Other	1,000	1,000	2,211	1,211
<i>4000 Revenue from Federal Sources:</i>				
4900 Other Federal Revenue	-	-	282,326	282,326
Total Revenues	1,409,795	1,409,795	2,344,746	934,951
Expenditures:				
<i>1100 Instruction - Regular Programs:</i>				
1110 Elementary	756,070	1,127,885	1,125,655	2,230
1120 Middle/Junior High	37,700	37,700	33,198	4,502
1130 High School	3,343,700	4,611,236	4,611,529	(293)
<i>2200 Support Services - Instructional Staff:</i>				
2220 Educational Media	92,800	92,800	75,614	17,186
<i>2300 Support Services - General Administration:</i>				
2310 Board of Education	245,000	245,000	-	245,000
<i>2500 Support Services - Business:</i>				
2520 Fiscal Services	5,175	5,695	6,189	(494)
2540 Operation and Maintenance of Plant	70,300	71,359	60,334	11,025
2550 Pupil Transportation	5,175	5,175	14,184	(9,009)
2560 Food Services	5,175	5,175	2,952	2,223
<i>6000 Co-curricular Activities:</i>				
6900 Combined Activities	73,700	74,854	73,181	1,673
Total Expenditures	4,634,795	6,276,879	6,002,836	274,043
Excess of Revenue Over (Under) Expenditures	(3,225,000)	(4,867,084)	(3,658,090)	1,208,994
Other Financing Sources:				
5110 Transfers In	3,225,000	3,225,000	625,000	(2,600,000)
5130 Sale of Surplus Property	-	-	13,480	13,480
5140 Compensation for Loss of General Capital Assets	-	-	15,875	15,875
Total Other Financing Sources	3,225,000	3,225,000	654,355	(2,570,645)
Net Change in Fund Balances	-	(1,642,084)	(3,003,735)	(1,361,651)
Fund Balance -- Beginning	3,681,898	3,681,898	3,681,898	-
Fund Balance -- Ending	\$ 3,681,898	\$ 2,039,814	\$ 678,163	\$ (1,361,651)

The accompanying supplementary notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 SPECIAL EDUCATION FUND
 FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual -	
	Original	Final	Budgetary Basis	Variance
Revenues:				
<i>1000 Revenue from Local Sources:</i>				
1110 Ad Valorem Taxes	\$ 1,160,000	\$ 1,160,000	\$ 1,305,618	\$ 145,618
1120 Prior Years' Ad Valorem Taxes	7,500	7,500	6,005	(1,495)
1190 Penalties and Interest on Taxes	2,000	2,000	1,768	(232)
<i>3000 Revenue from State Sources:</i>				
3120 Restricted Grants-in-Aid	1,750,000	1,750,000	1,492,341	(257,659)
<i>4000 Revenue from Federal Sources:</i>				
4140 Restricted Grants-in-Aid Received				
Directly from Federal Government	90,000	90,000	57,773	(32,227)
4150-4199 Restricted Grants-in-Aid Received				
from Federal Government Through State	865,356	865,356	862,250	(3,106)
Total Revenues	3,874,856	3,874,856	3,725,755	(149,101)
Expenditures:				
<i>1200 Instruction - Special Programs:</i>				
1220 Programs for Special Education	2,460,106	2,530,885	2,405,574	125,311
<i>2100 Support Services - Pupils:</i>				
2110 Attendance and Social Work	58,125	71,070	71,146	(76)
2140 Psychological	208,550	211,218	209,790	1,428
2150 Speech Pathology	507,301	507,304	480,872	26,432
2160 Audiology	70,428	70,428	-	70,428
2170 Student Therapy Services	126,380	126,380	122,171	4,209
<i>2700 Support Services - Special Education:</i>				
2710 Administrative Costs	366,536	366,535	357,688	8,847
2730 Transportation Costs	217,107	220,789	220,789	-
2750 Other Special Education Costs	29,000	31,587	25,085	6,502
4500 Early Retirement	32,951	32,951	-	32,951
7000 Contingencies	78,516	78,516	-	78,516
Total Expenditures	4,155,000	4,247,663	3,893,115	354,548
Excess of Revenue Over (Under) Expenditures	(280,144)	(372,807)	(167,360)	205,447
Other Financing Sources:				
5110 Transfers In	280,144	280,144	-	(280,144)
Net Change in Fund Balances	-	(92,663)	(167,360)	(74,697)
Fund Balance -- Beginning	2,111,071	2,111,071	2,111,071	-
Fund Balance -- Ending	\$ 2,111,071	\$ 2,018,408	\$ 1,943,711	\$ (74,697)

The accompanying supplementary notes are an integral part of this statement.

DOUGLAS SCHOOL DISTRICT 51-1

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION ASSET
JUNE 30, 2022**

	2022	2021	2020	2019
District's Proportion of the Net Pension (Asset)/Liability	-0.7892330%	-0.8053629%	-0.7982395%	-0.8209733%
District's Proportionate Share of Net Pension (Asset)/Liability	\$ (6,044,173)	\$ (34,977)	\$ (84,592)	\$ (19,147)
District's Covered-Employee Payroll	\$ 17,906,860	\$ 17,675,846	\$ 16,971,928	\$ 17,057,572
District's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered-Employee Payroll	-33.75%	-0.20%	-0.50%	-0.11%
Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset)/Liability	105.52%	100.04%	100.09%	100.02%
	2018	2017	2016	2015
District's Proportion of the Net Pension (Asset)/Liability	-0.8408643%	0.8361241%	-0.8554103%	-0.8657797%
District's Proportionate Share of Net Pension (Asset)/Liability	\$ (76,309)	\$ 2,824,649	\$ (3,628,040)	\$ (6,237,588)
District's Covered-Employee Payroll	\$ 17,077,115	\$ 15,905,933	\$ 15,609,731	\$ 15,158,516
District's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered-Employee Payroll	-0.45%	17.76%	-23.24%	-41.15%
Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset)/Liability	100.10%	97.00%	104.00%	107.00%

DOUGLAS SCHOOL DISTRICT 51-1

**SCHEDULE OF THE DISTRICT CONTRIBUTIONS
JUNE 30, 2022**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually Required Contribution	\$ 1,106,411	\$ 1,074,473	\$ 1,060,706	\$ 1,018,333
Contributions in Relation to the Contractually Required Contribution	1,106,411	1,074,473	1,060,706	1,018,333
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	\$ 18,452,386	\$ 17,906,860	\$ 17,675,864	\$ 16,971,928
Contributions as a Percentage of Covered- Employee Payroll	6.0%	6.0%	6.0%	6.0%

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually Required Contribution	\$ 1,024,035	\$ 1,025,069	\$ 949,610	\$ 942,118
Contributions in Relation to the Contractually Required Contribution	1,024,035	1,025,069	949,610	942,118
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	\$ 17,057,572	\$ 17,077,115	\$ 15,905,933	\$ 15,617,985
Contributions as a Percentage of Covered- Employee Payroll	6.0%	6.0%	6.0%	6.0%

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DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

1. Budgets and Budgetary Accounting

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

- 1) Prior to the first regular board meeting in May of each year, the School Board causes to be prepared a proposed budget for the next fiscal year according to the budgetary standards prescribed by the Auditor General.
- 2) The proposed budget is considered by the School Board at the first regular meeting held in the month of May each year.
- 3) The proposed budget is published for public review no later than July 15th each year.
- 4) Public hearings are held to solicit taxpayer input prior to the approval of the budget.
- 5) Before October 1st of each year, the School Board must approve the budget for the ensuing fiscal year for each fund, with the exception of Fiduciary Funds.
- 6) After adoption by the School Board, the operating budget is legally binding and actual expenditures of each fund cannot exceed the amounts budgeted, except as indicated in number 8.
- 7) A line item for contingencies may be included in the annual budget. Such a line item may not exceed five percent of the total District budget and may be transferred by resolution of the School Board to any other budget category, except for capital outlay, that is deemed insufficient during the year.
- 8) If it is determined during the year that sufficient amounts have not been budgeted, state statute allows adoption of supplemental budgets when moneys are available to increase legal spending authority.
- 9) Unexpended appropriations lapse at year-end unless encumbered by resolution of the School Board.
- 10) Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
- 11) The budgets for the General Fund and Special Revenue Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP), except for the following:

The financial statements prepared in conformity with US GAAP present capital outlay expenditure information in a separate category of expenditures. Under the budgetary basis of accounting, capital outlay expenditures are reported within the function to which they relate. For example, the purchase of a new bus would be reported as a capital outlay expenditure on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances, however in the Budgetary Required Supplementary Information Schedule, the purchase of a bus would be reported as an expenditure of the Support Services/Pupil Transportation function of government, along with all other current Pupil Transportation related expenditures.

The financial statements prepared in conformity with US GAAP present federal Impact Aid grants as revenue and related transfers out to the capital outlay fund and special education fund to meet operational needs of the other funds as blended activity in the General Fund following the implementation of GASB 54. However, under the budgetary basis of accounting, the Impact Aid revenue and related transfers out are not included in the Budgetary Required Supplementary Schedule for the General Fund. The following information is provided for purposes of reconciling the two schedules:

Impact Aid Revenue	
Unrestricted Grants-in-Aid Received Directly	
from Federal Government	\$ 5,205,297
Earnings on Investments and Deposits	35,407
Total Impact Aid Revenue	<u>5,240,704</u>
Transfers out of Impact Aid Revenue to Other Funds	<u>(5,160,407)</u>
Net Change in Fund Balance – Impact Aid	<u>\$ 80,297</u>
 Impact Aid Fund Balance	 \$ 22,983,717

DOUGLAS SCHOOL DISTRICT 51-1

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
JUNE 30, 2022**

2. Schedule of the Proportionate Share of the Net Pension Liability (Asset) and Schedule of Pension Contributions

Changes from Prior Valuation

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

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

Benefit Provision Changes

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

Actuarial Assumption Changes

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

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

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

Actuarial Method Changes

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

SINGLE AUDIT SECTION

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DOUGLAS SCHOOL DISTRICT 51-1

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

	Federal Contract Number	CFDA Numbers	Amount
<i>U.S. Department of Agriculture:</i>			
Pass-Through the S.D. Department of Education:			
Child Nutrition Cluster			
Non-Cash Assistance (Note 4)			
National School Lunch Program	N/A	10.555	\$ 143,956
Cash Assistance			
School Breakfast Program (Note 3)	N/A	10.553	288,858
National School Lunch Program (Note 3)	N/A	10.555	1,210,193
Summer Food Service Program for Children	N/A	10.559	20,278
Total Child Nutrition Cluster			1,663,285
Total U.S. Department of Agriculture			1,663,285
<i>U.S. Department of Defense:</i>			
Direct Federal Funding:			
National Defense Authorization Act - Section 386	N/A	12.XXX	282,326
Total U.S. Department of Defense			282,326
<i>U.S. Department of the Interior:</i>			
Pass-Through the S.D. Department of Education:			
Taylor Grazing (Note 4)	N/A	15.226	73
National Mineral Leasing (Note 4)	N/A	15.227	913
Total U.S. Department of the Interior			986
<i>U.S. Department of Education:</i>			
Direct Federal Funding:			
Impact Aid -- Maintenance and Operations	N/A	84.041	5,160,407
Impact Aid -- Special Education	N/A	84.041	57,773
Title VII Indian Education Grant	N/A	84.060	41,330
Pass-Through the S.D. Department of Education:			
Title I Programs -- Local Educational Agencies	SO10A160041	84.010	794,384
Improving Teacher Quality	N/A	84.367	155,763
Title IV SSAE	N/A	84.424	88,438
CARES ESSER 1 Funds	Covid-19, 84.425D	84.425D	6,075
CARES ESSER 2 Funds	Covid-19, 84.425D	84.425D	1,556,835
CARES ESSER 3 Funds	Covid-19, 84.425U	84.425U	251,442
<i>Special Education Cluster:</i>			
Special Education -- State Grants (P.L. 94-142)	N/A	84.027	825,862
Special Education -- Preschool Grants (P.L. 99-457)	N/A	84.173	36,388
Total Special Education Cluster			862,250
Total U.S. Department of Education			8,974,697
Total			\$ 10,921,294

DOUGLAS SCHOOL DISTRICT 51-1

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022**

Note 1 – Basis of Presentation and Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 2 – Indirect Cost Rate

The District has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 – Cash Reimbursement

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

Note 4 – Non-Monetary Assistance

These amounts include non-monetary assistance which is reported at fair market value of the commodities received and disbursed.

DRAFT



Ketel Thorstenson, LLP
Certified Public Accountants/Business & Personal Consultants

810 Quincy Street
P.O. Box 3140, Rapid City, South Dakota 57709
Telephone (605) 342-5630 e-mail: info@ktllp.com

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

School Board
Douglas School District 51-1
Meade and Pennington Counties, South Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **DOUGLAS SCHOOL DISTRICT NO. 51-1** (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated _____, 2022.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings as 2022-001 and 2022-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

School Board
Douglas School District 51-1

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 District'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 District'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.

KETEL THORSTENSON, LLP
Certified Public Accountants

_____, 2022

DRAFT



Ketel Thorstenson, LLP

Certified Public Accountants/Business & Personal Consultants

810 Quincy Street

P.O. Box 3140, Rapid City, South Dakota 57709

Telephone (605) 342-5630 e-mail: info@ktllp.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

School Board
Douglas School District 51-1
Meade and Pennington Counties, South Dakota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **DOUGLAS SCHOOL DISTRICT'S** (the District's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of audit results section of the accompanying Schedule of Findings.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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

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

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

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

KETEL THORSTENSON, LLP
Certified Public Accountants

_____, 2022

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DOUGLAS SCHOOL DISTRICT 51-1

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2022**

A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Douglas School District 51-1 (the District).
2. Material weaknesses were disclosed during the audit of the financial statements as reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the District were disclosed during the audit.
4. No material weaknesses were disclosed during the audit of the major federal award programs and none are reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance as Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for the District expresses an unmodified opinion.
6. The programs tested as a major program were:
 - a. Impact Aid, CFDA #84.041
 - b. Special Education Cluster CFDA #84.027 and #84.173
 - c. Elementary and Secondary School Emergency Relief (ESSER) Fund, CFDA #84.425D
7. The threshold for distinguishing Type A and B programs was \$750,000.
8. The District was not determined to be a low-risk auditee.

B. FINDINGS – Financial Statement Audit

Material Weaknesses

Finding No. 2022-001: Preparation of Financial Statements

Federal Program Affected: None.

Compliance Requirement: Not Applicable.

Questioned Costs: None.

Condition and Cause: We were requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Ultimately, it is management's responsibility to provide for the preparation of the District's statements and footnotes, and the responsibility of the auditor to determine the fairness of presentation of those statements. From a practical standpoint, we do both for the District at the same time in connection with our audit. This is not unusual for us to do this with districts of your size.

Criteria and Effect: It is our responsibility to inform the School Board that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by the District's management.

Repeat Finding from Prior Year: Yes, prior year finding 2021-001.

DOUGLAS SCHOOL DISTRICT 51-1

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
JUNE 30, 2022**

B. FINDINGS – Financial Statement Audit (Continued)

Material Weaknesses (Continued)

Finding No. 2022-001: Preparation of Financial Statements (Continued)

Recommendation: As in prior years, we have instructed management to review a draft of the auditor prepared financials in detail for their accuracy, we have answered any questions they might have, and we have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification and disclosure in your statements. We are satisfied the appropriate steps have been taken to provide the District with the completed financial statements. It is the responsibility of management and the School Board to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Response/Corrective Action Plan: The District agrees with the above finding. See Corrective Action Plan.

Finding No. 2022-002: Audit Adjustments

Federal Program Affected: None.

Compliance Requirement: Not Applicable.

Questioned Costs: None.

Condition and Cause: During the course of our engagement, we proposed material audit adjustments including entries to reestablish GASB 68 adjustment, record construction in progress, and due to/from other funds. We also assisted in recording the current year effects of GASB 68 *Accounting and Reporting for Pensions*. Additionally, other entries were proposed as part of the audit, but were not recorded due to the overall insignificance on the financial statements.

Criteria and Effect: District management is responsible for year-end account balances. These adjustments were not recorded through the District's existing internal controls, and therefore, resulted in misstatements of the District's financial statements.

Repeat Finding from Prior Year: Yes, prior year finding 2021-002.

Recommendation: We recommend management do the following:

- Net assets should be rolled forward from the prior year financial statements.
- Depreciation schedules should be reviewed for accuracy and agreed to the general ledger. The general ledger should be adjusted, if necessary.
- Management should continue to review and approve the pension entries.
- Due to/Due from should be recorded at year end.

Response/Corrective Action Plan: Management is in agreement with the finding. See Corrective Action Plan.

C. FINDINGS – Major Program Award Program Audit

None

MANAGEMENT RESPONSE

DRAFT

DOUGLAS SCHOOL DISTRICT 51-1

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2022**

Douglas School District 51-1 (the District) respectfully submits the following schedule of prior audit findings from the June 30, 2021 Schedule of Findings. The findings are numbered consistently with the numbers assigned in the 2021 Schedule of Findings.

Finding No. 2021-001: Financial Statement Preparation

Status: It is more cost effective for the District to hire Ketel Thorstenson, LLP, a public accounting firm, to prepare the full disclosure financial statements as part of the annual audit process. The District has designated a member of management to review the draft financial statements and accompanying notes to the financial statements.

Initial Year Report: Originally issued years ago.

Reasons for Recurrence and Corrective Action Plan: As the District has accepted the risk associated with the auditor's preparing of the financial statements, it will be repeated in 2022. See Corrective Action Plan.

Finding No. 2021-002: Audit Adjustments

Status: The District made efforts to record all year-end entries, but multiple audit adjustments were made.

Initial Year Report: Originally issued years ago.

Reasons for Recurrence and Corrective Action Plan: The finding is altered based on specific audit adjustments each year and is repeated in the Schedule of Findings. See Corrective Action Plan.

DRAFT

DOUGLAS SCHOOL DISTRICT 51-1

**CORRECTIVE ACTION PLAN
JUNE 30, 2022**

Douglas School District 51-1 (the District) respectfully submits the following corrective action plan regarding findings from the June 30, 2022 Schedule of Findings. The findings are numbered consistently with the numbers assigned in the Schedule of Findings.

Finding No. 2022-001: Preparation of Financial Statements

Responsible Individuals: Trista Olney, Business Manager

Corrective Action Plan: The District has accepted the risk associated with Finding No. 2022-001 regarding preparation of the financial statements and will continue to have the independent auditor prepare the financial statements.

Anticipated Completion Date: Ongoing

Finding No. 2022-002: Audit Adjustments

Responsible Individuals: Trista Olney, Business Manager

Corrective Action Plan: The District will continue efforts to make all year-end entries.

Anticipated Completion Date: Ongoing

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**ARP HOMELESS II
BUDGET FY 2023**

REVENUE:		Original
66.3129.922		\$15,066.00
	TOTAL	<u>\$15,066.00</u>
EXPENDITURES:		
EQUIPMENT		
66.1190.000.922.471	COMPUTER EQUIPMENT (NON-CAPITALIZED)	\$3,000.00
HEALTH SERVICES		
66.2139.000.922.319	PROFESSIONAL SERVICES	\$1,500.00
PROFESSIONAL DEVELOPMENT		
66.2219.000.922.319	PROFESSIONAL SERVICES	\$3,000.00
66.2219.000.922.334	TRAVEL	\$1,066.00
PROGRAM ADMINISTRATION		
66.2490.000.922.411	NON-TECHNOLOGY SUPPLIES	\$1,000.00
TRANSPORTATION COSTS		
66.2555.000.922.334	TRAVEL	\$4,000.00
TEMPORARY HOUSING		
66.3600.000.922.334	TRAVEL	\$1,500.00
	TOTAL	<u>\$15,066.00</u>

REVIEW

Box Elder

**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EA
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SUPPORT SERVICES GOALS

Support services are essential to the successful function of a school system. Management of auxiliary operations is therefore an important responsibility of the District administration. It should be remembered, however, that education is the District's central function; all support services will be provided, guided and evaluated by this requirement.

In order to provide support services that are truly supportive of the educational program, the Board establishes these broad goals:

1. To provide a physical environment for teaching and learning that is safe for students, staff, and public;
2. To provide safe transportation for students to and from school and nutritious meals for students;
3. To provide support services, resources, and assistance to fulfill the needs and promote the goals of the educational program.

REFERENCES

State Reference:
Policy Reference:

Adoption History

First Reading	02/23/2015		
Approved	03/09/2015		
Reviewed			

REVIEW

Box Elder

**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EB
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SAFETY PROGRAM

Accidents are undesirable, unplanned occurrences that may result in tragic consequences: bodily harm, loss of school time, property damage, legal action, and even fatality. It will be the policy of the Board to guard against such occurrences by taking every reasonable precaution to protect the safety of all students, employees, visitors, and others present on District property or at school-sponsored events.

The Board will comply with safety requirements established by governmental authorities and will insist that its staff adhere to recommended safety practices as these pertain, for example, to the school plant, special areas of instruction, student transportation, school sports, and occupational safety.

The Superintendent will have overall responsibility for the safety program of the District. General areas of emphasis will include, but not be limited to: in-service training; accident record keeping; plant inspection; driver and vehicle safety programs; fire prevention; and emergency procedures and traffic safety programs relevant to students, employees, and the community.

Each principal will be responsible for the supervision of a safety program for his/her school.

The practice of safety will also be considered a facet of the instructional program of the District schools, and instruction in accident prevention as well as fire prevention, emergency procedures, traffic, bicycle and pedestrian safety, and driver education, if instructor available, will be provided in the appropriate grades and classes.

Efforts directed toward the prevention of accidents will succeed only to the degree that all staff members and students recognize that preventing accidents is a daily operational responsibility.

REFERENCES

State Reference:
ARSD 61:15

Adoption History

First Reading	02/23/2015		
Approved	03/09/2015		
Reviewed			

REVISED

Box Elder

**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EBA
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BUILDINGS AND GROUNDS INSPECTIONS

The Superintendent **or designee** will be responsible for the general safe operations of the buildings and grounds and will periodically assist in their inspection for safety hazards.

At least annually, the Superintendent or designee will assist an inspector of the department of public safety in the inspection of school buildings and grounds for fire safety hazards.

Violations to fire protection laws and other safety hazards will be reported to the Superintendent **and designee** and corrected to ensure the well-being of all students, staff and the general public on school property.

REFERENCES

State Reference:
SDCL 13-25

Adoption History

First Reading	02/23/2015		
Approved	03/09/2015		
First Reading-Revised			
Approved			

REVIEW

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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EBB
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ACCIDENT PREVENTION AND SAFETY PROCEDURES

Student safety will be considered a part of the general education program. Students in science and industrial arts classes will be given an orientation each semester to familiarize them with the equipment and materials they will be using and the dangers involved if safety precautions are not taken. Signs will be posted in rooms as a constant reminder of these safety precautions.

Every student, teacher and visitor is required to wear an industrial quality eye protective device when participating or observing any of the following courses:

1. Vocational or industrial arts shops or laboratories involving experience with the following: hot molten metals; milling, sawing, turning, shaping, cutting, grinding or stamping of any solid materials; heat treatment, tempering or kiln firing of any metal or other materials; gas or electric arc welding; repair or servicing of any vehicle; caustic or explosive materials.
2. Chemical or combined chemical-physical laboratories involving caustic or explosive chemicals or hot liquids or solids.

REFERENCES

State Reference:
ARSD 61:15

Policy Reference:

Adoption History

First Reading	02/23/2015		
Approved	03/09/2105		
Reviewed			

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EBBA
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FIRST AID

The school is responsible for giving first aid or emergency treatment only in case of sudden illness or injury to a pupil or a member of the staff. Further medical attention in the case of a pupil is the responsibility of the parent or guardian, or the person designated for emergencies; and in the case of a member of the staff, or the particular individual.

First aid is defined as the immediate and temporary care given in case of an accident or sudden illness, which enables the child to be taken safely home or to a physician. It does not include diagnosis or treatment. Any care beyond first aid will not be given.

Each principal will be charged with directing the immediate care of ill or injured persons who come within his/her area of responsibility.

Procedures for the proper handling of such emergencies will be developed and made known to the staff. These will incorporate the following requirements:

1. No treatment except first aid is permitted in schools. The school's responsibility is to place the ill or injured student in the care of the home, **emergency medical responder**, or family physician as soon as possible.
2. Teachers or other trained persons, or bus drivers if the injury occurs on a school bus, will be responsible for administering first aid to students with minor injuries such as scratches, abrasions, bruises, etc.
3. A master first aid kit will be kept and properly maintained in each school and each school bus.
4. Medications will only be given in accordance with guidelines in Board Policy JHCB.
5. Parents will be asked to sign and submit an emergency medical authorization, which will indicate the procedure they wish the school to follow in the event of a medical emergency involving their child.
6. In all cases where the nature of an illness or an injury appears serious, the parent or guardian will be contacted if possible, and the instructions on the child's emergency card followed. Thus, in extreme emergencies arrangements usually may be made for a child's immediate hospitalization whether or not the parent or guardian can be reached.
7. No young child who is ill or injured will be sent home alone, nor will an older child unless the illness is minor and the parent or guardian has been informed in advance.

REFERENCES

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Adoption History

First Reading	08/25/2008		
Approved	09/08/2008		
First Reading-Revised	01/12/2009		
Approved	01/27/2009		
First Reading	02/23/2015		
Approved	03/09/2015		
First reading-Revised			
Approved			

REVIEW

Box Elder

**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EBBB
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ACCIDENT REPORTS

Accurate and prompt accident reporting is essential if similar accidents are to be prevented from happening again. If there are injuries or damage, prompt reports also are vital in assuring the district, staff, students, and others of proper insurance coverage.

Therefore, the Board requires that an accident report be filed for every accident that takes place on school property that involves a school vehicle, students or staff on school-sponsored trips, or staff members on authorized school business trips. Such accident reports are required whether or not there is an injury or damage immediately evident.

For accidents involving students, the staff member responsible for the child when the accident occurred will file an accident report with the principal on the same day. Teachers also will report promptly to the principal any members, or accidents occurring off school grounds or involving school transportation vehicles, will be filed in accordance with procedures developed by the Superintendent.

Accident report forms will be designed and made available for each school. They will give information that:

1. Might be helpful in preventing similar accidents in the future;
2. Is needed for filing insurance claims;
3. Might be important in case of litigation.

REFERENCES

Adoption History

First Reading	02/23/2015		
Approved	03/09/2015		
Reviewed			

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EBC
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EMERGENCY PLANS

Advance planning for emergencies and disasters is essential to provide for the safety of students and staff. It also strengthens the morale of all concerned to know that preparedness plans exist and that students and staff have been trained in carrying out the plans.

The Superintendent **or designee** will develop and maintain an emergency planning guide or Crisis Manual containing emergency plans that meet the requirements for preparedness in case of fire, civil emergencies, and natural disasters, along with a record showing the dates and times of drills conducted.

The Crisis Manual for the District schools will be the official guide for the District in case of fire, civil emergencies, and natural disasters. All personnel and students will follow policies and procedures set forth in the guide.

Building principals will meet all requirements for conducting fire and emergency drills to give students practice in moving with orderly dispatch to designated areas under emergency conditions, and the staff practice in carrying out their assigned responsibilities for building evacuation, and will file with the Superintendent **or designee** a record showing the dates and times of drills conducted.

REFERENCES

State Reference:
ARSD 24:43:09:01

Policy Reference:

Adoption History

First Reading	02/23/2015		
Approved	03/09/2015		

REVISED

Box Elder

**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EBCA
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BOMB THREATS

The Board recognizes that bomb threats are a significant concern to the schools. Whether real and carried out or intended as a prank or for some other purpose, a bomb threat represents a potential danger to the safety and welfare of students and staff and to the integrity of school property. Bomb threats disrupt the instructional program and learning environment and also place significant demands on school financial resources and public safety services. These effects occur even when such threats prove to be false.

Any bomb threat will be regarded as an extremely serious matter and treated accordingly. The Board directs the Superintendent **administration** to react promptly and appropriately to information concerning bomb threats and to initiate or recommend suitable disciplinary action.

CONDUCT PROHIBITED

No person shall make, or communicate by any means, whether verbal or non-verbal, a threat that a bomb has been, or will be, placed on school premises. Because of the potential for evacuation of the schools and other disruption of school operations, placement of a bomb or of a "look-alike" bomb on school premises will be considered a threat for the purpose of this policy.

It is also a violation of Board policy to communicate by any means that any toxic or hazardous substance or material has been placed, or will be placed, on school premises with the intent to endanger the safety and welfare of students or staff and/or to disrupt the operations of the schools. For the purpose of this policy, "toxic or hazardous substance or material" means any material or substance, including biomedical materials or organisms, that, when placed as threatened, could be harmful to humans.

DEFINITIONS

1. A "bomb" means an explosive, incendiary or poison gas bomb, grenade, rocket, missile, mine, "Molotov cocktail" or other destructive device.
2. A "look-alike bomb" means any apparatus or object that conveys the appearance of a bomb or other destructive device.
3. A "bomb threat" is the communication, by any means, whether verbal or nonverbal, that a bomb has been, or will be, placed on school premises, including possession or placement of a bomb or look-alike bomb on school premises.
4. "School premises" means any school property, school buses and any location where any school activities may take place.

DEVELOPMENT OF BOMB THREAT PROCEDURES

The Superintendent or designee shall be responsible for developing and implementing procedures

specific to bomb threats as part of the District's Crisis Response Plan. These procedures are intended to inform administrators and staff of appropriate protocols to follow in the event that a bomb threat is received and should include provisions to address:

1. Threat assessment (for the purpose of identifying a response that is in proportion to the threat, in light of what is necessary to ensure safety);
2. Building evacuation and re-entry (including selection of potential alternative sites for those who are evacuated);
3. Incident "command and control" (who is in charge, and when);
4. Communications contacts and mandatory bomb threat reporting;
5. Parent notification process;
6. Training for staff members;
7. Support services for students and staff.

The initial bomb threat procedure will be subject to approval by the Board. The Superintendent or his or her designee will be responsible for overseeing a review or evaluation of bomb threat procedures.

REPORTING OF BOMB THREATS

1. A student who learns of a bomb threat or the existence of a bomb on school premises must immediately report such information to the building principal, teacher, the School Resource Officer or other employee in a position of authority.
2. An employee of the school unit who learns of a bomb threat shall immediately inform the building administrator. The building administrator shall immediately take appropriate steps to protect the safety of students and staff in accordance with the District's bomb threat procedure, as developed under Section C, and inform the Superintendent or **designee** of the threat.
3. All bomb threats shall be reported immediately to the local law enforcement authority, as provided in the bomb threat procedures.
4. The Superintendent shall be responsible for reporting any bomb threat to the Board of Education. Reports will include the name of the school, the date and time of the threat, the medium used to communicate the threat, and whether or not the perpetrators have been apprehended.

STUDENT DISCIPLINE CONSEQUENCE

Making a bomb threat is a crime. Any student suspected of making a bomb threat shall be reported to law enforcement authorities for investigation and possible prosecution. Apart from any penalty imposed by law, and without regard to the existence or status of criminal charges, a student who makes a bomb threat shall be subject to disciplinary action.

The administration shall suspend and may recommend for expulsion any student who makes a bomb threat.

AIDING OTHER STUDENTS IN MAKING BOMB THREATS

A student who knowingly encourages, causes, aids or assists another student in making or communicating a bomb threat shall be subject to the disciplinary consequences described in Section E of this policy.

FAILURE TO REPORT A BOMB THREAT

A student who fails to report information or knowledge of a bomb threat or the existence of a bomb or other destructive device in a school building or on school property may be subject to disciplinary consequences, which may include suspension and/or expulsion.

STAFF DISCIPLINE CONSEQUENCES

A school system employee who makes or communicates a bomb threat will be reported to appropriate law enforcement authorities and will be subject to disciplinary action up to and including termination of employment. Disciplinary action taken shall be consistent with collective bargaining agreements, other employment agreements and Board policies.

A school system employee who fails to report information or knowledge of a bomb threat or the existence of a bomb on school premises will be subject to discipline up to and including termination of employment.

CIVIL LIABILITY

The District reserves the right to bring suit against any individual responsible for a violation of this policy and to seek restitution and other damages as permitted by law.

LOST INSTRUCTIONAL TIME

Instructional time lost as a result of a bomb threat will be rescheduled at the earliest appropriate opportunity as determined by the Superintendent within parameters set by the Board.

Time lost may be rescheduled on a vacation day, or after what would normally be the last day of the school year, except on days when schools must be closed as required by law.

NOTIFICATION THROUGH STUDENT HANDBOOK

All student handbooks shall address the District's bomb threat policy and procedures and explain the educational consequences of bomb threats. In addition, student handbooks shall notify students and parents that bomb threats violate Board policy and civil and criminal law.

REFERENCES

Adoption History

First Reading	02/23/2015		
Approved	03/09/2015		

REVIEW

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DOUGLAS SCHOOL DISTRICT

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EBCB-E
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FIRE DRILL REPORT

**DOUGLAS SCHOOL DISTRICT
FIRE DRILL REPORT**

This form is to be completed at least twice each semester!

Date of fire drill: _____

Evacuation Time: Minutes _____ Seconds _____

Name of School: _____

Address: _____

Number of Rooms: _____ Number of Exits: _____

Number of teachers: _____ Number of pupils: _____

What hand pull stations were pulled? _____

Were halls and passageways clear? Yes _____ No _____

I CERTIFY THAT THE ABOVE HAVE BEEN CONDUCTED.

Principal/Director

Superintendent of Schools / **Designee**

Board Reviewed
Board Approved 7/22/19

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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EBCB
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FIRE DRILLS

A fire drill will be held in each school building twice each semester, or a minimum of four fire drills each school year. The majority of these drills may be held during the months of September, October, April, and May, in order to take advantage of the weather.

Definite instructions will be furnished by the principal to teachers and students as to route and manner of exit during fire drills. Special instruction in fire drill procedure will be given to students the first week of school, and the first fire drill of the school year must be held during the first full month of school.

A minimum of one fire drill will be held without warning and will be varied in procedure to give the students the experience of varying fire possibilities. Order rather than speed will be stressed in fire drills.

Every teacher will be familiar with the location of fire extinguishers in the building and will be informed regarding the location and operation of fire alarms. Principals will keep a record of all fire drills held in their schools, stating the date the drill was held and the time required for evacuation of the building. These reports will be furnished to the Superintendent **or designee** as may from time to time be required.

REFERENCES

State Reference:
ARSD 61:15
SDCL 13-25-10

Adoption History

First Reading	02/23/2015		
Approved	03/09/2015		
First Reading-Revised			
Approved			

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EBCD
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EMERGENCY CLOSINGS

The Superintendent may close the district schools or dismiss them early when hazardous weather or other emergencies threaten the health or safety of students and personnel. The Superintendent may delegate this authority to another staff member in the event of his/her absence.

Action to close school should never be taken lightly. Public education is one of the principal functions of the community and should be maintained at a normal level except in extreme circumstances. When regularity of operation ceases, serious difficulties are caused and the welfare of children may be jeopardized.

Schools will not be closed merely to avoid inconvenience. However, the Superintendent **or designee** may excuse all students from attending school, delay the opening hour, or dismiss students early. The Superintendent **or designee** also has the responsibility to see that administrative, supervisory, and operational activity is continued to the extent possible. Therefore, if conditions affect only a single school, only that school will be closed.

In making the decision to close schools, the superintendent **or designee** will consider many factors, including the following that relate to the safety and health of children:

1. Weather conditions, both existing and predicted.
2. Driving, traffic and parking conditions affecting public and private transportation facilities.
3. Actual occurrence or imminent possibility of any emergency condition that would make the operation of schools difficult or dangerous.
4. Inability of teaching personnel to report for duty, which might result in inadequate supervision of students.

The Superintendent **or designee** will consider these factors and take action to close the schools after consultation with traffic, weather, and other local authorities.

Students, parents and staff will be informed early in each school year of the procedures that will be used to notify them in case of emergency closing. When schools are closed for emergency reasons, staff members will comply with Board Policy in reporting for work.

If school is in operation and the buses do not operate in the rural area, teachers and administrators should realize that rural students are absent, not because of their choosing, and school work and related activities should be governed by this knowledge. If there are any concerns about this, teachers should consult with their building principals.

POSTPONEMENTS

Should inclement weather prohibit the operation of the public schools for any portion of a school day, all co-curricular activities will be canceled with the exception of district or state contests (activities). In such situations, the officials responsible for such activities will decide if the activity is to take place and participation by students will be based on their decision. In such cases, the school principal will announce whether or not the activity will take place.

When the school has been closed due to the expectation of inclement weather, and the situation does not result in potentially dangerous travel conditions, the Superintendent or his/her designee, after consultation with school principals, will have the authority to waive the cancellation of co-curricular activities as described in the above paragraph.

REFERENCES

State Reference:

- SDCL 13-8-39
- SDCL 13-10-2
- SDCL 13-26-2

Adoption History

First Reading	11/14/1988		
Approved	11/22/1988		
Regulation Revised	09/08/1992		
First Reading Revised	03/09/2015		
Approved	03/26/2015		
First Reading Revised			
Approved			

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**DOUGLAS SCHOOL DISTRICT
Administrative Regulation**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EBCD-R
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EMERGENCY CLOSINGS

The Superintendent or his designee must make the decision if school is to be changed from a normal school day due to bad weather or poor road conditions. The decision to close school will be made in the evening whenever possible. The announcement to close school should be made no later than 6:00 a.m. This decision will be based on actual road and weather conditions information received from **official sources.**

- ~~Base Weather~~ ~~(605) 385-1042~~
- ~~Highway Patrol~~ ~~(605) 394-2255~~
- ~~State Radio~~ ~~(605) 394-2221 or (605) 394-2243~~
- ~~National Weather Service~~ ~~(605) 341-7531~~

~~Consideration may be given to closing school when the wind chill reaches -50 degrees.~~
Douglas Schools may close on days when the temperature + wind chill index enter the NWS Wind Chill Chart band at which frostbite is likely to occur within 10 minutes.

If Ellsworth AFB is closed, ~~school will be closed.~~ ~~The~~ **the** support group commander ~~(605) 385-7791~~ will communicate with the Superintendent **or designee** concerning base closings, **at which point school closure will be considered.**

The Superintendent or ~~his~~ designee will consult with the Transportation Coordinator **or designee** concerning the advisability of having school. The Transportation Coordinator will inspect the roads and be prepared to make a recommendation by 6:00 a.m.

When the decision is made to cancel school, the following contacts will be made:

- Transportation Coordinator will contact Ellsworth AFB Transportation, **and contracted Transportation services.** ~~local radio and TV stations.~~
- **The Communications Coordinator will contact local radio, TV stations, initiate the automated phone and text messaging system to parents, staff, and students, and post closure information to the district website and social networks.**
- **The Superintendent will inform** the school board president. ~~will be informed of the decision.~~
- ~~The Rapid City School District Transportation Office will be contacted before or after decision with the possibility that joint decision and announcement can be made.~~
- ~~A call from the automated phone system will be initiated to all parents and staff.~~

The chain of command to follow **for emergency closings**, when the Superintendent is out of the district, is as follows. The Superintendent will notify his designee beforehand when leaving the district.

~~Assistant Superintendent~~
 Executive Director of Operational Support Services
 Executive Director(s) of Secondary/Elementary Academics
 Business Manager
 Douglas High School Principal
 Douglas Middle School Principal
 Vandenberg Elementary Principal

Employees, students and parents are encouraged to ~~listen for~~ refer to announcements ~~on~~ made through text, voicemail, social media, district website, TV stations, and radio stations and not call offices or administrators' homes in order to keep phone lines available for necessary calls.

When calling off school during the day, the following ~~factors~~ things need to be considered:

1. Bus drivers ~~need one hour advance notice in most cases~~ reporting and mobilization time.
2. Lunch program service and prep time. Serving of school lunch can be completed by 1:15 p.m. and begins about 10:50 a.m. so consideration needs to be given to the lunch program.
3. ~~Once classes are convened and then dismissed because of inclement weather, that day is counted as a day in session, regardless of the dismissal time. Is this a factor or a piece of information?~~

~~Logical early dismissal times taking the above into consideration are 11:00 a.m. and 1:15 p.m. The above items are for information and consideration purposes only. The safe transport travel of students home to and from school is our primary concern; and decisions need to be made with that in mind.~~

~~Calling off school is oftentimes a judgment call based upon the best information available and current road and weather conditions. It is necessary that persons responsible for the decision remain calm and make the decision based upon the objective information available at the time and not emotion, hysteria, or collective behaviors that are often manifested during the winter weather conditions that are a normal part of life in South Dakota.~~

Adoption History

First Reading	03/09/2015		
Approved	03/26/2015		
First Reading Revised			

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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	ECA
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BUILDINGS AND GROUNDS SECURITY

Buildings constitute one of the greatest investments of the school district. It is in the best interest of students and taxpayers to protect that investment adequately.

The Board encourages cooperative action with local police authorities and sheriff’s departments to protect school property. When necessary, protective devices designed to discourage illegal entry and vandalism may be installed. Employment of ~~watchmen on a temporary basis~~ **security personnel** may be approved in situations where special risks are involved.

Security should mean not only maintenance of a secure (locked) building, but also:

1. Minimizing fire hazards.
2. Reducing the probability of faulty equipment.
3. Guarding against the chance of electrical shock.
4. Keeping records and funds in a safe place.
5. Protection against vandalism and burglary.

The Superintendent **or designee** is directed to establish regulations as may be needed to provide for security in the sense outlined above.

REFERENCES

State Reference:

Adoption History			
First Reading	08/17/1978	First Reading-Revised	
Approved	09/13/1978	Approved-Revised	
First Reading-Revised	11/10/1997		
Approved-Revised	11/24/1997		
First Reading	03/09/2015		
Approved	03/26/2015		

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DOUGLAS SCHOOL DISTRICT
Administrative Regulation

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	ECA-R
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BUILDINGS AND GROUNDS SECURITY REGULATION

Regulations for buildings and grounds security:

1. Unlimited access is available to:
 - a. Superintendent
 - b. **Executive Directors**
 - c. Board secretary
 - d. ~~Assistant Superintendent~~
 - e. **Business Manager**
 - f. ~~Coordinators of Buildings and Grounds~~
 - g. **Principals**
 - h. Athletic Director
 - i. **School Resource Officers and/or Law Enforcement Personnel**
2. Limited access is available to:
 - a. ~~building principals to their assigned building~~
 - a. head building custodians to their assigned building
 - b. extracurricular sponsors or supervisors for their area or activity

Possession of keys (key meaning any key or electronic key card) shall be in accordance with the following regulations:

1. A log of key assignments shall be maintained by the office of the Superintendent or ~~other designated~~ designee.
2. Duplicate keys unassigned shall be maintained in a safe or a secured box.
3. Individuals assigned keys may not **be duplicated** or ~~loaned them~~.
4. All keys must be surrendered **or access terminated** when there is no longer a need or upon request of the Superintendent **or designee**.
5. The loss of a key must be reported to the Superintendent or his/her designee.
6. Use of keys for unauthorized purposes will be cause for surrender of keys and replacement of affected locks, **or access terminated**.
7. A set of master keys and/or duplicates of keys shall be kept in the custody of the Superintendent or his/her designee.

After hours entry to school buildings shall be controlled in accordance with these rules:

1. The building custodian on duty shall restrict entry to one controlled point.
2. Entry to a school building shall be prohibited when a person authorized as representative for the building is not present.
3. These rules shall be ~~prominently posted on each school building~~ **made available in all buildings**.

Adoption History

First Reading	03/09/2015		
Approved	03/26/2015		
First Reading-Revised			
Approved			

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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVES	FILE	ECAA
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EQUAL ACCESS

The School Board hereby establishes a limited open forum during which all non-curriculum related student groups shall have equal access and a fair opportunity to conduct meetings. No group shall be discriminated against or denied access on the basis of the religious, political, philosophical or other content of speech at such meetings. Groups shall not be considered school-sponsored student organizations nor be given all the privileges afforded to school-sponsored organizations.

The time ~~between the hours of 9:00 A.M. and 2:00 P.M. on~~ **and** days during which classes are in session shall be set aside for a limited forum.

ACCESS TO LIMITED OPEN FORUM

Students in grades ~~7-6~~-12 shall be permitted to organize and conduct meetings of non-curriculum related student clubs or other groups to pursue specialized activities outside the classroom. Meetings shall be voluntary and student initiated.

Students may conduct meetings under this policy on school premises only during non-instructional time so that meetings do not interfere with the orderly conduct of the education activities of the school.

Non-curriculum related student groups that desire to conduct meetings during the limited open forum shall make ~~and the~~ request, in writing, to the building Principal or administrator in charge, to conduct a meeting during the open forum. The request shall include an estimate of the number of students expected to be in attendance at the meeting, dates, and any special equipment needed. The number of students will be limited to the safe capacity of the room used.

Upon receipt of such a request, the Principal or administrator in charge shall try to find a suitable room for the group. and arrange for proper supervision of the meeting by an agent or employee of the school district.

Students meeting during the limited forum shall not engage in any activity that is illegal, dangerous or disruptive to other activities. Failure to abide by this could lead to discipline measures and the denial of access to the group to the limited open forum.

REGULATION OF LIMITED OPEN FORUM

No public funds shall be spent for the benefit of non-curricular related student groups meeting during the limited open forum beyond the cost of providing space for meetings.

Neither the school district nor its agents nor employees shall promote, lead or participate in any meeting except in a supervisory capacity.

No school agent or employee shall be compelled to supervise a meeting of a non- curriculum related student group if the content of the speech at the meeting is contrary to beliefs of the agent or employee.

Non-school persons may attend student meetings, but are not allowed to direct, conduct or control activities of non-curriculum related student groups during the limited open forum.

Non-school persons can be denied access to school district property if their behavior is, or reasonably threatens to be, illegal, dangerous or disruptive to other activities.

Meetings of non-curricular student groups must be scheduled, organized and conducted within the guidelines established by this policy and accompanying regulations

The administration shall adopt additional rules as deemed necessary.

REFERENCES

Federal Reference:

Title 20 US Code 4071-4074

Adoption History

First Reading	08/17/1978	First Reading-Revised	
Approved	09/13/1978	Approved	
First Reading-Revised	11/10/1997		
Approved-Revised	11/24/1997		
First Reading-Revised	03/09/2015		
Approved	03/26/2015		

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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	ECAB
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VANDALISM

Buildings and material contents constitute one of the greatest investments of the school district. It is in the best interest of pupils and the taxpayers to protect that investment adequately.

Every citizen, every student, every staff member, and members of ~~the police department~~ **law enforcement** are urged by the Board to cooperate in reporting any incidents of vandalism to school property and the name (s) of the person or persons believed to be responsible. Each employee will report to the building administrator every incident of vandalism known to ~~him~~ **them** and, if known, the names of those responsible.

The Superintendent is authorized to sign a criminal complaint and to press charges and may delegate authority to sign such complaints and to press charges.

Any student found guilty of any form of vandalism or defacement of school property ~~will~~ **may** be disciplined in conformance with school district policy.

Parents and students will be made aware of the legal implications involved. Reimbursements ~~will~~ **may** be sought for all or part of any damages.

REFERENCES

State Reference:
SDCL 25-5-15

Adoption History

First Reading	03/09/2015		
Approved	03/26/2015		
First Reading-Revised			
Approved			

**DOUGLAS SCHOOL DISTRICT 51-1
VANDALISM REPORT**

Date_____

Building_____ Location/Area/Room No._____

Date of Occurrence_____ Person Making Discovery_____

Time and
Date of Discovery_____ Person(s) Notified_____

Describe the incident: listing items damaged, defaced, lost or stolen.

Completed by Building Principal

Comments including your recommendation: _____

Date_____ Signature_____

Completed by Buildings & Grounds Coordinator

Comments: _____

The estimated cost of loss is \$_____ including labor.

The police were notified (Time and Date)_____

Date_____ Signature_____

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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	ECAC
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SURVEILLANCE VIDEO

The Board authorizes the use of video surveillance on District property to ensure the health, welfare, and safety of all staff, students, and visitors to District property and to safeguard District buildings, grounds, and equipment. The Superintendent **or designee** will approve appropriate locations for video surveillance.

The Superintendent **or designee** will notify staff and students through staff and student handbooks or by other means that video surveillance may occur on District property. A notice will also be posted at the main entrance of all school district buildings, indicating the use of video surveillance.

The District may choose to make video recordings a part of a student’s educational record or of a staff member’s personnel record. The District will comply with all applicable state and federal laws related to record maintenance and retention.

Permission for parental viewing of any student video recordings must be requested from the Superintendent **or designee**.

Video recording will be totally without sound except on the school buses and building front door buzzers where it will be posted that video recordings may include audio.

REFERENCES

Policy Reference:
JFCC
JFCC-R

Adoption History

First Reading	03/09/2015		
Approved	03/26/2015		
First Reading-Revised	09/26/2019		
Approved-Revised	10/15/2019		
First Reading-Revised			
Approved			



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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	ECB
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BUILDINGS AND GROUNDS MAINTENANCE

The Board believes that keeping school buildings and grounds safe is part of its responsibility to provide students, staff and community members with a healthy learning and working environment.

The Board strives to provide schools that are safe from hazards, sanitary, properly equipped, lighted and ventilated and aesthetically suited to promoting the goals of the schools.

The Superintendent **or designee** will have direct supervision of the care of the school property. The Superintendent will be responsible to the Board for its adequate maintenance.

Each school principal will have responsibility for the school facility and grounds under his/her charge. Principals, **with the Buildings and Grounds Coordinator**, will carry on a continuous inspection of all buildings, equipment, playgrounds, outside walkways and grounds to discover conditions that may be dangerous to the safety of students, staff and community members. The ~~principal~~ **Buildings and Grounds Coordinator** will supervise the custodial staff of the school(s) in maintaining an adequate program of school care and maintenance.

District employees are encouraged to report promptly to the principal of the school any defects to the building or equipment that could prove injurious to students, staff or other persons.

REFERENCES

State Reference:
SDCL 13-24-11

Adoption History

First Reading	03/09/2015		
Approved	03/26/2015		

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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	ECF
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ENERGY MANAGEMENT/ CONSERVATION

As the Board of Education of Douglas School District, we believe it to be our responsibility to ~~insure~~ **ensure** that every effort is made to conserve energy and natural resources.

The implementation of this policy is the joint responsibility of the Board members, administrators, teachers, support staff and students; and its success is based on cooperation at all levels.

The District will maintain accurate records of energy consumption and cost of energy and will provide information to the Board on the goals and progress of the energy conservation program.

The Board directs the Superintendent to develop and implement both immediate and long-range goals and plans designated to conserve energy resources by the school district. The Board recognizes the need to establish and maintain a comfortable learning and working environment in the buildings of the district; however, it also recognizes the importance of minimizing the expenditures for heat and electricity involved in providing that environment. To accomplish this goal, an Energy Management/Conservation Program will be developed containing the following major components.

- Administrative Commitment
- Board of Education Policy Statement
- Energy Audits
- Staff Awareness and Commitment
- Establishment of Goals and Objectives
- Drafting an Energy Plan
- Implementation of the Energy Management/Conservation Measures
- Monitoring and Evaluation of the EM/C Measures

REFERENCES	
Comply with Federal Emergency Temperature Replacement	

Adoption History			
First Reading	02/26/1979		
Approved	03/14/1979		
Revised	09/13/1979		
First Reading-Rev Reg	11/10/1997		

Approved-Rev Reg	11/24/1997		
First Reading-Revised	03/26/2015		
Approved-Revised	04/13/2015		
First Reading-Rev			
Approved			

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DOUGLAS SCHOOL DISTRICT
Administrative Regulation

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	ECF-R
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BUILDINGS AND GROUNDS MANAGEMENT
(ENERGY MANAGEMENT AND CONSERVATION)

The following controls implemented by the staff are approved for the purpose of curtailing the consumption of energy by the Douglas School District. Rising costs for energy and potential future federal energy quotas mandate that the following be implemented:

A. Inside Temperatures

1. To maintain an environment that is conducive to learning and the educational process, classroom/office area temperatures should be between 75-78 degrees Fahrenheit in the cooling season and between 68-72 degrees Fahrenheit during the heating season.
2. Gymnasiums, restrooms, multi-purpose rooms - 65 degrees Fahrenheit
3. Corridors, hallways, storage rooms, any unoccupied areas - thermostats set as low as **is reasonable.** ~~possible to control.~~
4. Kitchens - 65 degrees Fahrenheit.
5. The District will refrain from turning on air conditioning equipment until the outside temperatures exceeds 78 degrees Fahrenheit for three (3) **continuous consecutive** days. Temperature control should be achieved by the use of fans and window adjustments until air conditioning equipment is turned on.
6. All classroom doors and windows shall be closed when air conditioning equipment is in operation.

B. Night/After Hour Controls

1. Automatic controls will be used on boilers in school buildings where installed. Controls are based on outside air temperatures.
2. Building night time temperatures will be set at 50-55 degrees Fahrenheit.
3. Systems will be turned on to have buildings up to temperatures prior to student arrivals.
4. All automatic controls will be sequenced to shut down heat and air conditioning at 4:00 p.m. after staff and students have left.
5. Additional service will not be provided unless the school district is reimbursed through a Facility Use Agreement contract. Exceptions: Groups supporting student activities per Facility Use Agreement, i.e. Booster Club, etc.
6. Domestic hot water tanks and circulating pumps will be turned off at night and during weekends and school breaks. Daytime domestic hot water temperatures will be 120 degrees Fahrenheit in 6-12 buildings and 105 degrees Fahrenheit in K-5 buildings.

7. All HVAC equipment will be turned off when the building is to be unoccupied for four hours or more. A building is considered unoccupied when it is not being used for customary or ordinary functions; it is not considered occupied during daily service functions such as custodial or maintenance.

C. Equipment

1. Efforts will be made to inspect, adjust, repair, and/or replace, if necessary all heating and control equipment to ensure that it is functioning at its highest efficiency. This is to be an on-going continuous program.
2. Exhaust equipment will be operated at the minimum level. Some will be shut off completely or operate on timers.
3. Fresh air intake dampers will be adjusted and maintained to provide minimum required amount of fresh air, consistent with South Dakota State requirements.
4. Energy audits will be periodically scheduled to inspect equipment and buildings and suggest further means of energy conservation.

D. Summer Break

1. Boilers in all buildings will be shut down after the school year is completed, but no later than the first week of June.
2. Boilers in all buildings will be restarted after the school year **has** commenced, but no sooner than the third week of September providing the weather and building temperatures are adequate.

E. Building Functions

- ~~1. Teachers will be instructed to keep classroom doors closed.~~
2. The use of northern exposed entrances and exits will be minimized. Double sets of doors must be used where they exist. Door stops will be removed or made inoperable.
3. Window shades, draperies or solar screens will be used or kept closed to serve as insulators and to reduce air conditioning costs.
4. Loose windows and doors will be weather stripped.
- ~~5. Student activities and building rentals will be scheduled when the least amount of energy is required, or to coincide with other usages.~~
6. Elementary principals and teachers are urged to curtail or limit recess periods when the outside temperature is low and winds are blowing because of the tremendous amount of heat lost when several hundred children leave and return to the building.

F. Monitoring Gas Used

1. Gas meters ~~are being~~ **will be** read on a monthly basis for the purpose of determining the effects of the foregoing conservation efforts.
2. Each building will be provided, when requested, information indicating total district energy consumed and energy consumption by each building.

G. Coordination of Energy Conservation Program

1. It shall be the responsibility of the Coordinator of Buildings and Grounds to coordinate, set up and monitor the District Energy Conservation Program outlined in A through D and F above. Reports on its effectiveness and progress shall be made to the Superintendent as requested.
2. It shall be the responsibility of the Coordinator of Buildings and Grounds to publish an informational letter, consistent with F-2 above, for the District and public dissemination.
3. It shall be the responsibility of the Coordinator of Buildings and Grounds to provide a 5-year plan to the Board of Education outlining methods of structure conversion or alteration and potential control system acquisitions that will implement and augment the District Energy Conservation Program.

Adoption History

First Reading	03/26/2015		
Approved	04/13/2015		
First Reading-Revised			
Approved			

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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	ECG
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INTEGRATED PEST MANAGEMENT (IPM)

~~The Board of Education of~~ Douglas School District 51-1 recognizes the need to establish and implement Integrated Pest Management (IPM) procedures to control structural and landscape pests and minimize exposure of students, faculty and staff to pesticides.

PESTS

It is the policy of Douglas School District to control pests in the school environment. Pests are living organisms (animals, plants or microorganisms) that interfere with human uses for the school site. Pests such as cockroaches, fleas, stinging wasps, bed bugs, termites and rodents are annoying and can disrupt the learning environment in schools. Pests are known to bite, sting, transmit diseases or cause allergic responses.

PESTICIDES

It is the policy of Douglas School District to ensure minimal or no exposure to pesticides in the school environment. A pesticide is defined as any chemical used to repel or kill a pest organism. Children may be more susceptible to pesticides than adults due to their smaller size and rapid development. Their behavior may also increase their risk of exposure to pesticide residues. When pesticides are used to control pests in schools, there is potential for exposure to children. Exposure may result in allergic responses for sensitive individuals or poisoning in extreme cases. Therefore, we intend to eliminate the use of broad application pesticides wherever possible.

REFERENCES

Policy Reference:
JHCC - Student Communicable Conditions

Adoption History

First Reading	08/12/2013		
Approved	08/26/2013		
First Reading-Revised			
Approved			

REVIEW

SECTION	E	TITLE	SUPPORT SERVICES	FILE	ECG-R
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INTEGRATED PEST MANAGEMENT (IPM)

It is the policy of the Douglas School District to employ IPM techniques for pest situations on district property. IPM is a process for achieving long-term, environmentally sound pest suppression through the use of a variety of management practices. These practices include, but are not limited to, structural and procedural modifications that reduce pest access, food, moisture, and harborage within the school environment.

Douglas School District will use non-chemical methods first as a means of pest prevention. These methods include sanitation, exclusion, and monitoring. The application of chemical control products will only be used as needed to correct verified problems. Only products that are the least hazardous and most effective for the control of the targeted pest will be used. Chemical control products will be placed in specific locations where they are available to pests, but not accessible to students, faculty or staff. A staff member has been designated to coordinate the IPM program and maintain pest management records.

1. It is the policy of the Douglas School District to contract or otherwise assign Integrated Pest Management duties to person(s) who are trained and knowledgeable in the principles and practices of IPM. The designated person(s) must approve any use of pesticides. Applicator(s) must follow federal and state regulations and label precautions.
2. It is the policy of the Douglas School District to notify students, parents/legal guardians, and school staff of upcoming pesticide treatments. Notice will be posted in prominent locations in the affected facility 24 hours prior to treatment and will remain for 24 hours following treatment. A 48-hour notice will be given to any parent/legal guardian or staff who has registered for pre-notification.
3. It is the policy of the Douglas School District to maintain records of the IPM program. School staff, parents and students will have access to this information upon request. The records will include:
 - a. The pest control Plan of Work for each contractor;
 - b. Copies of labels and Material Safety Data Sheets (MSDS) for products used;
 - c. Initial and subsequent inspection forms and facility maps;
 - d. Records of pest sightings and actions taken;
 - e. Monitoring records;
 - f. Structural, procedural or sanitary modification work requests;
 - g. Records of pesticides used;
 - i. Product

- ii. Amount used
- iii. Treatment location
- iv. Target pest
- v. Application method
- vi. Applicator

Adoption History

First Reading	08/12/2013		
Approved	08/26/2013		

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EDBA
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MAINTENANCE AND CONTROL OF INSTRUCTIONAL MATERIALS

All instructional resources, materials and equipment of the District will be classified and cataloged according to an acceptable system. ~~Instructional textbooks,~~ **All curriculum/technology** resources, and materials will be made available to all children in sufficient quantity and at appropriate levels so that they are optimally useful to each child. This ensures that every teacher can meet both the planned curriculum sequence of the District and the special instructional needs of the children.

All instructional ~~textbooks,~~ **curriculum/technology** resources and materials purchased and in the possession of the District will be District property. Principals will be responsible for textbooks assigned to teachers, and for conducting an inventory of all books at the end of the school year.

Each teacher will keep an accurate record of instructional textbooks, resources and materials issued to their students. When a textbook is damaged or lost, the student responsible will be required to pay for the damage or another copy.

~~Every~~ All instructional ~~textbook-~~**curriculum/technology,** resources ~~materials~~ issued will bear the stamp of the District.

All media materials and equipment will be adequately maintained. Obsolete materials and worn-out equipment will be replaced on a regular basis.

LOAN OF TEXTBOOKS TO NONPUBLIC SCHOOLS

In accordance with State law, the Board may approve the loan of nonsectarian textbooks to students enrolled in nonpublic schools in the District or who are engaged in a course of instruction pursuant to SDCL 13-27-3.

REFERENCES

State Reference:
SDCL 13-34

Adoption History

First Reading	03/26/2015		
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Approved	04/13/2015		

REVISED

Box Elder

**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EEAC
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SCHOOL BUS SAFETY PROGRAM

In the operation of the District's transportation program, the first consideration will be given to safety.

All buses except those designed for carrying nine or less passengers, and drivers must meet all federal and state requirements, and the drivers must understand all policies and regulations pertaining to school bus operation. All bus drivers shall receive appropriate training. All vehicles used to transport children will be properly maintained to provide safe and efficient transportation service with a minimum of delays and disruption due to mechanical or equipment failure.

The **Transportation Coordinator** and Superintendent's **designee**, ~~with assistance from the transportation supervisor,~~ will have the responsibility for developing safety regulations to be followed by the passengers, including rules of student conduct during transportation and at bus stops. It is absolutely necessary that students riding the school buses conduct themselves in an orderly manner and that all safety regulations are observed.

REFERENCES

State Reference:
SDCL 13-29
ARSD 24:06

Adoption History

First Reading	03/26/2015		
Approved	04/13/2015		
First Reading-Revised			
Approved			

REVISED

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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EEAC
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REFERENCES

State Reference:
SDCL 13-29
ARSD 24:06

Adoption History

First Reading	03/26/2015		
Approved	04/13/2015		
First Reading-Revised			
Approved			

REVIEW

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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EEACA
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**EXAMINATION AND TRAINING/ DRUG & ALCOHOL TESTING
FOR BUS DRIVERS**

PART 1
BUS DRIVER EXAMINATION AND TRAINING

The driver of a school bus is charged with a serious responsibility for the safety of the children in his/her care. It is therefore important that school buses only be operated by a properly licensed driver who has passed all Commercial Driver License (CDL) examinations and requirements prescribed by the statute and the Department of Public Safety. In application for a bus drivers license and in accordance with state law, each bus driver will be required to have a physical examination every other year.

PART 2
DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS

The school district shall adhere to federal law and regulations requiring a school bus driver drug and alcohol testing program. An employee will be prohibited from refusing to take a required test.
Refusal shall be considered grounds for termination.

REFERENCES

State Reference:
TITLE 49 CFR PART 40
SDCL 13-12A-22
SDCL 13-12A-25
SDCL 13-12A-26
TITLE 49 CFR 382
TITLE 49 CFR 395

Policy Reference:
GBEC -

Adoption History

First Reading	09/08/1996		
Approved	01/22/1996		

First Reading-Revised	10/09/2007		
Approved	10/23/2007		
First Reading-Revised	03/26/2015		
Approved -Revised	04/13/2015		

REVISED

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DOUGLAS SCHOOL DISTRICT
Administrative Regulation

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EEACA-R
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PART 2
DRUG AND ALCOHOL TESTING BUS DRIVERS

School bus drivers shall be subject to a drug and alcohol-testing program that fulfills the requirements of the Federal Code of Federal Regulations. Other persons who drive vehicles designed to transport 16 or more passengers, including the driver, are likewise subject to the drug and alcohol-testing program.

In an effort to comply with federal law by the required compliance date, any testing done under the district's permissive authority before that date shall be conducted in accordance with the procedures set forth in federal regulations.

PRE-EMPLOYMENT TEST

Tests shall be conducted before the first time a driver performs any safety-sensitive function for the district. Any driver who refuses to submit to a pre-employment, post offer test shall not perform safety sensitive functions.

Safety-sensitive functions include on-duty functions performed from the time a driver begins work or is required to be ready to work until he or she is relieved from work and all responsibility for performing work. It includes driving; waiting to be dispatched; inspecting and servicing equipment; supervising; performing or assisting in loading and unloading; repairing or obtaining and waiting for help with a disabled vehicle; performing driving requirements related to accidents; and performing any other work for the district or paid work for any other entity.

DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS

The tests shall be required of an applicant only after he or she has been offered the position. An applicant shall submit to controlled substance testing as a pre-qualification conditional for all covered positions, or when a current employee moves from non-covered to a covered position.

Exceptions may be made for drivers who have had the alcohol test required by law within the previous six months and participated in the drug-testing program required by law within the previous 30 days, provided that the district has been able to make all verifications required by law.

POST-ACCIDENT TESTS

Alcohol and controlled substance tests shall be conducted as soon after an accident as practicable on

any driver:

1. Who was performing safety-sensitive functions with respect to the vehicle, if the accident involved loss of human life; or
2. Who receives a citation under state or local law for a moving traffic violation arising from the accident.

No such driver shall use alcohol for eight hours after the accident, or until after he/she undergoes a post-accident alcohol test, whichever occurs first.

If an accident results in a citation to the driver for a moving traffic violation, the driver must take an alcohol test within two hours, but not more than eight hours, and a drug test within 32 hours after the accident.

If an alcohol test is not administered within two hours or if a drug test is not administered within 32 hours, the district shall prepare and maintain records explaining why the tests were not conducted. Tests need not be given if not administered within eight hours after the accident for alcohol or within 32 hours for drugs.

Tests conducted by authorized federal, state or local officials will fulfill post-accident testing requirements provided they conform to applicable legal requirements and are obtained by the district. Breath tests will validate only the alcohol test and cannot be used to fulfill controlled substance testing obligations.

RANDOM TESTS

Tests shall be conducted on a random basis at unannounced times throughout the year. Tests for alcohol shall be conducted just before; during or just after the performance of safety-sensitive function. Drivers shall be selected by a scientifically valid random process, and each driver shall have equal chance of being tested each time selections are made.

REASONABLE SUSPICION TESTS

Tests shall be conducted when a supervisor or district official trained in accordance with law has a reasonable suspicion that the driver has violated the district's alcohol or drug prohibitions. This reasonable suspicion must be based on specific, contemporaneous, articulable observations concerning the driver's appearance, behavior, speech or body odors. The observations may include indications of the chronic and withdrawal effects of a controlled substance.

Alcohol tests are authorized for reasonable suspicion only if the required observations are made during, just before or just after the period of the workday when the driver must comply with alcohol prohibitions. An alcohol test may not be conducted by the person who determines that reasonable suspicion exists to conduct such a test. If an alcohol test is not administered within two hours of a determination of reasonable suspicion, the District shall prepare and maintain a record explaining why this was not done. Attempts to conduct alcohol tests shall terminate after eight hours.

A supervisor or district official who makes a finding of reasonable suspicion shall also make a written record of his/her observations leading to a reasonable suspicion drug test within 24 hours of the observed behavior or before the results of the drug test are released, whichever is earlier.

RETURN-TO-DUTY TESTS

A drug or alcohol test shall be conducted when a driver who has violated the districts' drug or alcohol prohibition returns to work to perform safety-sensitive duties.

Employees whose conduct involved drugs cannot return to duty in a safety-sensitive function until the return-to-duty in a safety-sensitive function drug test produces a verified negative result.

Employees whose conduct involved alcohol cannot return to duty in a safety-sensitive function until the return-to-duty alcohol test produces a verified result that meets federal and district standards.

FOLLOW-UP TESTS

A driver who violates the districts' drug or alcohol prohibition and is subsequently identified by a substance abuse professional as needing assistance in resolving a drug or alcohol problem shall be subject to unannounced follow-up testing as directed by the substance abuse professional in accordance with law. Follow-up alcohol testing shall be conducted just before, during or just after the time when the driver is performing safety-sensitive functions.

RECORDS

Employee drug and alcohol test results and records shall be maintained under strict confidentiality and released only in accordance with law. Upon written request, a driver shall receive copies of any records pertaining to his/her use of drugs or alcohol, including any records pertaining to his/her drug or alcohol tests. Records shall be made available to a subsequent employer or other identified persons only as expressly requested in writing by the driver.

NOTIFICATIONS

Each driver shall receive educational materials that explain the requirements of the Code of Federal Regulations, Title 49, Part 382, together with a copy of the Districts' policy and regulations for meeting these requirements. Representatives of employee organizations shall be notified of the availability of this information. The information shall identify:

1. The person designated by the District to answer driver questions about the material;
2. The categories of drivers who are subject to the Code of Federal Regulations;
3. Sufficient information about the safety-sensitive functions performed by drivers to make clear what period of the work day the driver is required to comply with Part 382;
4. Specific information concerning driver's conduct that is prohibited by Part 382;
5. The circumstances under which a driver will be tested for drugs and/or alcohol;
6. The procedures that will be used to test for the presence of drugs and alcohol, protect the driver and the integrity of the testing process, safeguard the validity of test results and ensure that test results are attributed to the correct driver;
7. The requirement that a driver submit to drug and alcohol tests;
8. An explanation of what constitutes a refusal to submit to a drug or alcohol test and the attendant consequences;
9. The consequences for drivers found to have violated the drug and alcohol prohibitions of Part 382, including the requirement that the driver be removed immediately from safety-sensitive

- functions and the procedures for referral, evaluation and treatment;
10. The consequences for drivers found to have an alcohol concentration of 0.02 or greater but less than 0.04;
 11. Information concerning the effects of drugs and alcohol on an individuals' health, work and personal life; signs and symptoms of a drug or alcohol problems (the driver's or a co-worker's); and available methods of intervening when a drug or alcohol problem and/or referral to management

Each driver shall sign a statement certifying that he/she has received a copy of the above materials.

Before any driver operates a commercial motor vehicle, the District shall provide him/her with post-accident procedures that will make it possible to comply with post-accident testing requirements.

When tests are given pursuant to the Code of Federal Regulations, Title 49, Part 382, the District shall so inform drivers before drug and alcohol tests are performed.

The District shall notify a driver of the results of a pre-employment drug test if the driver requests such results within 60 calendar days of being notified of the disposition of his/her employment application.

The District shall notify a driver of the results of random, reasonable suspicion and post- accident drug tests if the test results are verified positive. The District shall also tell the driver which controlled substance(s) were verified as positive.

Drivers shall inform their supervisors if at any time they are using a controlled substance which their physician has prescribed for therapeutic purposes. Such a substance may be used only if the physician has advised the driver that it will not adversely affect his/her ability to safely operate a commercial motor vehicle.

ENFORCEMENT

Any driver who refuses to submit to a post-accident, random, reasonable suspicion or follow-up tests shall not perform or continue to perform safety-sensitive functions.

A driver who is tested and found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall not perform or continue to perform safety-sensitive functions including driving a commercial motor-vehicle until the start of the driver's next regularly scheduled duty period, but not less than 24 hours after the test was administered.

A driver who in any other way violates District prohibitions related to drugs and alcohol shall receive from the District the names, address, and telephone numbers of substance abuse professionals and counseling and treatment programs available to evaluate and resolve drug and alcohol-related problems. The employee shall be evaluated by a substance abuse professional who shall determine what help, if any, the driver needs in resolving such a problem. Any substance abuse professional who determines that a driver needs assistance shall not refer the driver to a private practice, person or organization in which he/she has a financial interest, except under circumstances allowed by law.

An employee identified as needing help in resolving a drug or alcohol problem shall be evaluated by a substance abuse professional to determine that he /she has properly followed the prescribed rehabilitation program and shall be subject to unannounced follow-up tests after returning to duty.

REFERENCES

State Reference:

USC TITLE 49-2717

TITLE 49 CFR 382

TITLE 49 CFR 395

SDCL 32-12A-22

SDCL 32-12A-24

SDCL 32-12A-25

SDCL 32-12A-26

Policy Reference:

GBEC

Adoption History

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EEAD
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SPECIAL USE OF SCHOOL BUSES

Although the regular transportation of students to and from school will always be given first priority, school buses may also be used **for other purposes, including to take taking** students to and from school-sponsored activities, **transporting community groups, assisting neighboring districts during emergency situations, or other purposes.**

Driving regulations, safety rules, and insurance coverage will be the same for special uses as for regular student transportation to and from school. Regular bus drivers will, whenever possible, be given priority in assignments.

The **Transportation Coordinator** ~~transportation supervisor~~ will work with the appropriate school administrators to establish regulations governing transportation for special district programs.

REFERENCES

State Reference:
 SDCL 13-29-1
 SDCL 32-32-1
 SDCL 32-32-2
 SDCL 32-32-4

Adoption History

First Reading	03/26/2015		
Approved	04/13/2015		

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EFB
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FREE AND REDUCED PRICE FOOD SERVICES

The District will take part, as feasible, in the National School Lunch Program and other food programs that may become available to see that all children in the District receive proper nourishment.

As required by law and regulations of the State, the Board will offer free and reduced price lunches and free milk to those qualifying children.

The **School Nutrition Coordinator** and Superintendent's **designee** will establish regulations that conform with requirements for participation in programs for free and reduced price meals and supplementary food. Such regulations will be reported to the Board as needed for its approval.

All financial records of these programs will be kept in a separate account by the Business Manager.

REFERENCES

State Reference:

Policy Reference:

Adoption History

First Reading	03/26/2015		
Approved	04/13/2015		

REVIEW

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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EG
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**DATA MANAGEMENT
RECORDS RETENTION**

The business manager is the authorized officer charged with the custody of school records

School board minutes and permanent financial records may be microfilmed, but must be secured in a fireproof area. The business manager may select or appoint a person to assume the duties of filming and cataloging if microfilming is utilized.

Material which is required by law to be kept beyond one year shall be stored and secured in a place designated by the business manager.

Destruction or records shall be in accordance with South Dakota Local Schools Records Retention and Destruction Schedule published by the Bureau of Administration, State of South Dakota Records Management Program. Documentation shall be made of records destroyed.

REFERENCES

State Reference:
SD Local Schools Records Retention And Destruction Schedule

Adoption History

First Reading	08/14/1989		
Approved	08/29/1989		
First Reading-Revised	04/13/2015		
Approved-Revised	04/27/2015		
First Reading-Rename	08/12/2019		
Approved-Rename	08/26/2019		

REVISED

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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EGAA
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DISTRICT COPYRIGHT POLICY

WORKS PROTECTED BY COPYRIGHT

It is the intent of the Board of Douglas School District 51-1 to delineate, enforce and comply with the provisions of current copyright laws as set forth in Title 17 of the United States Code. Employees and students are to adhere to all guidelines related to the duplication, retention, and use of copyrighted works.

DISTRICT PROCEDURE

Specifically, the District will not use or duplicate copyrighted works, whether print or non print unless such use meets “fair use” standards. This may include requiring written permission from the copyright holder

A summary of “fair use” guidelines and other interpretations of the law will be made available to all District employees. Signs stating that the reproducing and photocopying of printed materials are governed by the copyright law will be posted above all copy machines.

The Board does not sanction illegal use or duplication in any form. Employees who willfully disregard the District’s copyright position are in violation of Board policy and the law and assume all liability and responsibility related thereto.

The ~~Director of Library Services for the District~~ **Superintendent or Superintendent’s designee** is responsible for establishing practices which will enforce this policy.

REFERENCES
State Reference: USC TITLE 17

Adoption History			
First Reading	08/13/1990		
Approved	08/28/1990		
First Reading-Revised	04/13/2015		

Approved-Revised	04/27/2015		

REVIEW

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EH
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SERVICE ANIMALS AT SCHOOL

The following rules shall govern the use of service animals by persons in the schools.

A. General Conditions

1. Qualified individuals with disabilities and service animal trainers are eligible to use service animals in school.
 - a. A service animal trainer is any person who is employed by or volunteers for an organization generally recognized by agencies involved in assisting persons with disabilities as reputable and competent to provide service animals with training, and who is actively involved in the training process.
2. Use of a service animal by a person with a disability will be allowed in school when the animal is required to perform work or tasks directly related to the individual's disability.
3. Service animal is a dog individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability. Other species of animals, whether wild or domestic, trained or untrained, except miniature horses, are not service animals for purposes of this definition.
 - a. The work or tasks performed by a service animal must be directly related to the individual's disability. Under state and federal law, work and tasks may include, but are not limited to: (1) assisting individuals who are blind or have low vision with navigation and other tasks; (2) alerting individuals who are deaf or hard of hearing to the presence of people or sounds; (3) providing nonviolent protection or rescue work; (4) pulling a wheelchair; (5) assisting an individual during a seizure; (6) alerting individuals to the presence of allergens; (7) retrieving items such as medicine or a telephone; (8) providing physical support and assistance with balance and stability to individuals with mobility disabilities; (9) helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors.
 - b. Tasks performed by psychiatric service animals may include reminding individuals to take medicine, providing safety checks or room searches for individuals with PTSD, interrupting self-mutilation, and removing disoriented individuals from dangerous situations.
 - c. The crime deterrent effect of an animal's presence and the provision of emotional support, well-being, comfort, or companionship do not constitute work or tasks for the purposes of Title II.
 - d. The District shall make reasonable modifications in policies, practices, or procedures to permit the use of a miniature horse by an individual with a disability if the

miniature horse has been individually trained to do work or perform tasks for the benefit of the individual with a disability. In determining whether reasonable modifications in policies, practices, or procedures can be made to allow a miniature horse into a specific facility, a public entity shall consider (i) the type, size, and weight of the miniature horse and whether the facility can accommodate these features; (ii) whether the handler has sufficient control of the miniature horse; (iii) whether the miniature horse is housebroken; and (iv) whether the miniature horse's presence in a specific facility compromises legitimate safety requirements that are necessary for safe operation. This entire policy, and all federal and state laws which apply to service animals, shall also apply to miniature horses.

4. The District is not responsible for the care or supervision of a service animal and will not be responsible for the training, feeding, grooming or care of any service animal permitted to attend school under this policy (except in the limited circumstances described in Section B.2.a). It shall be the responsibility of the individual with a disability or designated handler to ensure the proper care and supervision of the service animal.
5. A service animal shall be under the control of its handler. All service animals must be kept on a harness, leash or tether, unless either the handler is unable because of a disability to use a harness, leash, or other tether, or the use of a harness, leash, or other tether would interfere with the service animals safe, effective performance of work or tasks, in which case the service animal must be otherwise under the handler's control (e.g., voice control, signals, or other effective means).
6. The individual (in the case of a student, the student's parent(s)) is liable for any damage to school or personal property and any injuries to individuals caused by the service animal, consistent with any applicable laws.
7. Individuals with disabilities shall be permitted to be accompanied by their service animals on all property owned or leased by the school district where members of the public, participants in services, programs or activities, or invitees are allowed to go, subject to Section C.1 below.

B. Administrative Review of Service Animals

1. Whenever a service animal is in the school or on school property (and it is not obvious that the dog qualifies as a service animal, e.g. guide dog for a blind person), a building administrator or other authorized school official may ask:
 - a. Whether the service animal is required because of a disability;
 - b. What work or task(s) the animal has been trained to perform;
 - c. In the case of a service animal trainer, documentation of the individuals affiliation with a recognized organization as described in Section A.1 above.
2. When it is anticipated that a service animal is going to be in the school on a regular basis with an employee, student, volunteer, service animal trainer or other frequent visitor to the school, the individual using the service animal (or in the case of a student, the students parent(s)) are strongly encouraged to notify the building administrator in advance.
3. The school shall not provide staff support to care for or control a service animal, but may provide support to a student using a service animal as needed in a particular instance (i.e., accompanying a young student who takes a service animal outside to relieve him/herself).

4. Service animals must be properly licensed and vaccinated in accordance with State law.

C. Removal or Exclusion of Service Animals from School

1. A building administrator or other authorized school official may require that a service animal be removed from the school or other school property under any of the following circumstances:
 - a. The service animal is out of control (animal’s behavior poses a direct threat to health and safety of others) and the animal’s handler does not take effective action to control it; or
 - b. The animal is not housebroken
 - c. If the animals presence would require fundamental alteration to the schools service, program, or activity.
 - d. The service animal demonstrates that he/she is unable to perform reliably the work or tasks which he/she was represented as being able to perform (which is required to be defined as a service animal);and/or
 - e. The service animal is sick (i.e., vomiting, etc.), infested with parasites, has an infection of the skin, mouth or eyes, or otherwise presents a threat to the public health (applying the standard that would be applied to any other animal allowed on school premises).
2. If a service animal is removed or excluded, the individual with a disability shall still be provided the opportunity to participate in the service, program, or activity without having the service animal on the premises.

REFERENCES

State Reference:
CFR TITLE 28 35.136

Policy Reference:
AC

Adoption History

First Reading	06/27/2019		
Approved	07/22/2019		

REVIEW

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**DOUGLAS SCHOOL DISTRICT
Board Policy Exhibit**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EH-E
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SERVICE ANIMAL AT SCHOOL INFORMATIONAL SHEET

Date: _____ School Attending: _____
 Student Name: _____ Grade: _____
 Handler's Name: _____
 Student Parent / Legal Guardian: _____

The following information is requested on a voluntary basis (not required): If not readily apparent, Identify and describe the task or work the service animal has been trained to perform as it relates to the staff or the student's disability.

Type of Service Animal:

- Dog
- Other: _____
- Documentation of current vaccinations required under state or local laws is attached.

If not readily apparent, the Service Animal is:

- Required because of a disability
- Trained to perform certain work or tasks for the person with disabilities.

I have read and understand the school district's Service Animal Policy. I understand that if the service animal is: out of control and/or the animal's handler does not take effective action to control it; or the animal is not housebroken, the School District has the discretion to exclude or remove my service animal from its property. If the service animal is excluded from the premises, the School District will continue to allow the disabled person the opportunity to participate in the service, program or activity without the service animal

I understand that I am responsible for any and all damage to school district property, personal property, injury to individuals caused by my service animal, to the same extent that other non-disabled persons would be held liable for any such damages.

Note: This Informational Sheet must be updated each school year or whenever a different service animal will be used.

OWNER (PRINT NAME)

ADMINISTRATOR (PRINT NAME)

OWNER SIGNATURE

ADMINISTRATOR SIGNATURE

Date

Date

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**DOUGLAS SCHOOL DISTRICT
Board Policy**

South Dakota

SECTION	E	TITLE	SUPPORT SERVICES	FILE	EIBA
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INDEMNIFICATION OF EMPLOYEES

If a claim or action is instituted against an employee arising out of an act or omission occurring within the scope of his employment, the Board will indemnify the employee for claims not covered by insurance in accordance with South Dakota Law.

REFERENCES

State Reference:

SDCL 3-19-1
SDCL 60-2-3

Policy Reference:

Adoption History

First Reading	03/26/2015		
Approved	04/13/2015		



DOUGLAS SCHOOL DISTRICT

Back to School Plan

2022-2023

Douglas Board of Education Approved 5-23-2022 for the 2022-2023 School Year

Douglas School District 2022 Back To School Plan - Approved, May 23, 2022. DSD Back to School Plan Contact Person is Bud Gusso, Executive Director of Operational Support Services bud.gusso@k12.sd.us.

Hello Douglas School District Families,

Our hope is to keep school “in the building” through a shared commitment from students, teachers, families, and staff by preventing the spread of COVID-19. After reviewing academic data for the school year 2020-2021, it was evident that virtual instruction was not successful. Douglas schools transitioned students to face-face instruction in January 2021 to ensure quality instruction and success for all students and has since remained open. Therefore, for the 2022-2023 School Year, our two primary goals are to continue providing face-face instruction for Douglas students while working to ensure student and staff safety.

The South Dakota Dept. of Education and South Dakota Dept. of Health, have developed guidance for the opening of school with all students having the opportunity to attend on a regular schedule. However, we realize as the state relaxes restrictions, the risk of infection and the corresponding need to follow health guidelines increases.

The following COVID-19 Prevention Strategies Most Important for Safe In-Person Learning in K-12 Schools are intended to provide protection for our employees, students, and community.

- Promoting vaccination
- Consistent and correct mask use
- Physical distancing
- Screening testing to promptly identify cases, clusters, and outbreaks
- Ventilation
- Handwashing and respiratory etiquette
- Staying home when sick and getting tested
- Contact tracing, in combination with options for mandatory mask wearing at school or isolation and quarantine at home
- Cleaning and disinfection

What we will do as school and district personnel:

- Follow the mitigation strategies as outlined below.
- Be aware of illness/symptoms in the student body and contact a student’s family immediately if a student exhibits symptoms.
- Monitor positive COVID-19 cases and its spread in Douglas School District and follow — as we would with any community health concern — the recommendation of health department officials regarding school closures, modified school schedules or in-school adjustments.
- Continue to refine our digital curriculum to meet the needs of distance learning as it arises.
- Modify our method of delivery, however necessary, to ensure the health and well-being of students and staff.

What you can do:

- Understand that these guidelines are determined by health, educational and civic professionals commissioned to care for your child, considering the physical environment, time spent in school, and the potential risk to the health of our students, staff and families.
- Keep your child home if they have a fever, cough, cold or flu symptoms, and have them return only when these symptoms have subsided.
- Create a family plan in case your child is sent home from school/bus due to high temperature or is required to be quarantined or isolated. Read more at: DOE
- Create a family plan in the event schools close for quarantine due to a case(s) within the Douglas School District.
- Talk to your child about changes they may notice at school, reinforcing that these measures are in place to preserve their health, and the health of those around them.
- As always, please reinforce the importance of respecting the authority of teachers and staff to maintain order in the classroom, the hallway, and other campus areas.
- Prepare as much as possible to adapt to change. As evidenced this past spring, things evolve quickly, and schedule modifications and/or closures may be unavoidable.
- Know that you as a guardian and parent have the right to keep your child home at any time as you assess risk as it relates to your family.

Overall, circumstances will likely vary from school to school and program to program, each with unique challenges and solutions. Specific school details will be communicated to you directly by the administration of the school your child attends.

Please read it thoroughly, and please know we are making every effort to provide the best educational experience possible. We ask for your support through this process.

Thank you,
Douglas Board of Education
Douglas Administration
Douglas COVID Recovery Committee


THRESHOLDS

THRESHOLD 1	THRESHOLD 2	THRESHOLD 3	THRESHOLD 4
According to internal district data, the total number of positive cases of COVID-19 is less than 3.0%	According to internal district data, the total number of positive cases of COVID-19 is between 3.1% - 6%	According to internal district data, the total number of positive cases of COVID-19 is between 6.1%-10% .	According to internal district data, the total number of positive COVID-19 cases is higher than 10.1%%.
<p>In an effort to ensure continuity of operations, at any point, DSD Administration may require all stakeholders to implement COVID 19 mitigation strategies to prevent the spread and exposure of COVID 19 within Douglas School District.</p> <p>* Administration may implement transitional mitigation strategies between phases where appropriate.</p> <p>**In Threshold 3, the Superintendent may initiate a 2-week mandatory mask mandate to ensure proper operations of the District.</p>			

SCHOOL-BASED OPERATION STATUS

THRESHOLD 1	THRESHOLD 2	THRESHOLD 3	THRESHOLD 4
<p>PHASE 1</p> <ul style="list-style-type: none"> Schools Open 	<p>PHASE 2</p> <ul style="list-style-type: none"> Schools Open Individual classrooms, departments, or buildings may be closed as determined necessary by administration based on local attendance data and continuity of operations. 	<p>PHASE 3</p> <ul style="list-style-type: none"> Schools Open Individual classrooms, departments, or buildings may be closed as determined necessary by administration based on local attendance data and continuity of operations. 	<p>PHASE 4</p> <ul style="list-style-type: none"> Administration will bring a recommendation to the Board of Education regarding the best delivery system when numbers reach this point. Consider School Closure <ul style="list-style-type: none"> All schools will move to Virtual learning Closure time will be determined based on current data
<p>Operational phase will not be for a duration of less than a two-week period.</p>			

EDUCATIONAL DELIVERY

PHASE 1 SCHOOL OPEN	PHASE 2 SCHOOL OPEN	PHASE 3 SCHOOL OPEN	PHASE 4 SCHOOL CLOSED
<ul style="list-style-type: none"> Traditional face-to-face instruction 	<ul style="list-style-type: none"> Traditional face-to-face instruction 	<ul style="list-style-type: none"> Traditional face-to-face instruction Increased emphasis on digital delivery. 	<ul style="list-style-type: none"> Students and teachers may move to distance learning. School may be closed pending Board action.
<p style="text-align: center;">Increasing levels of mitigation strategies based on phase and community metrics. </p> <p>For the school year 2022-2023, our primary goal is to provide face-face instruction for Douglas students. In extreme circumstances, BHOLC will be considered on a case-by-case basis by district administration. Any parents and students who have extreme circumstances may contact their school principal for information</p>			

INSTRUCTIONAL INFORMATION

PHASE 1 SCHOOL OPEN	PHASE 2 SCHOOL OPEN	PHASE 3 SCHOOL OPEN	PHASE 4 SCHOOL CLOSED
<ul style="list-style-type: none"> Grades 6-12 will use Google Classroom/Sites Distribute 1:1 technology <ul style="list-style-type: none"> 3-12 Laptop Computers K-2 Ipads Secure Inventory, User Agreements/Insurance signatures etc. for equipment. Train students on schedules/responsibilities etc should Phase 3 or 4 be initiated. Initiate routine classroom cleaning procedures. (shared tools, materials, etc.) 	<ul style="list-style-type: none"> Grades 6-12 will use Google Classroom/Sites Distribute 1:1 technology <ul style="list-style-type: none"> 3-12 Laptop Computers K-2 Ipads Secure Inventory, User Agreements/Insurance signatures etc. for equipment. Train students on schedules/responsibilities etc should Phase 3 or 4 be initiated. Initiate routine classroom cleaning procedures. (shared tools, materials, etc.) 	<ul style="list-style-type: none"> All grades will use Google Classroom/Sites Inform parents/families of minimized contact measures by building. Increased isolation measures by building/classroom. Increase use of Distance Learning tools within classrooms Adjusted academic delivery to more closely mirror Phase 4 workload etc.. Additional prep of students for 2 week closure plans. (expected schedule of homework, Zoom meetings etc.) 	<ul style="list-style-type: none"> Inform parents/families of the move to closure Initiate distance learning using Google Classroom

PHYSICAL DISTANCING / GROUP SIZE

PHASE 1 SCHOOL OPEN	PHASE 2 SCHOOL OPEN	PHASE 3 SCHOOL OPEN	PHASE 4 SCHOOL CLOSED
<ul style="list-style-type: none"> Traditional classrooms with enhanced cleaning protocols 	<ul style="list-style-type: none"> Staff will reconfigure rooms to best fit Distancing Guidelines Social distancing where possible Stagger recess, lunch, specials schedules where and when possible: <ul style="list-style-type: none"> Structured recess to maintain distancing and minimal cleaning after Special Services (SPED, ESL, etc.) will continue as pull-out services Group desks may be broken up, separated as needed, or separated by a partition 	<ul style="list-style-type: none"> Staff will reconfigure rooms to best fit Distancing Guidelines Social distancing following federal and state guidelines Controlled movement where possible (classes, hallways, common areas) Limited mass gatherings, assemblies, field trips, etc. Stagger recess, lunch, specials schedules <ul style="list-style-type: none"> Structured recess to maintain distancing and minimal cleaning after Special Services (SPED, ESL, etc.) will continue as pull-out services Group desks will be broken up or separated by a partition 	<ul style="list-style-type: none"> Not applicable, schools closed pending board action.

CLEANING PROTOCOL

PHASE 1 SCHOOL OPEN	PHASE 2 SCHOOL OPEN	PHASE 3 SCHOOL OPEN	PHASE 4 SCHOOL CLOSED
<p>Cleaning protocol in 2021-2022 was successful for Douglas schools. We will use the same protocol when schools are open.</p> <ul style="list-style-type: none"> Increased cleaning of frequently touched surfaces Nightly disinfecting of classrooms and common areas. Including electrostatic spray disinfecting Increased installations of hand sanitizing stations at school entrances and common areas Sanitation wipes provided in every classroom 			<ul style="list-style-type: none"> Schools will be thoroughly cleaned, disinfected, and shut down until further notice

FOOD SERVICES

PHASE 1 SCHOOL OPEN	PHASE 2 SCHOOL OPEN	PHASE 3 SCHOOL OPEN	PHASE 4 SCHOOL CLOSED
<ul style="list-style-type: none"> Hot breakfast and lunch served in the cafeteria Normal permanent sneeze guards are used in all lunchrooms. Students allowed to self-serve wrapped items 	<ul style="list-style-type: none"> Hot breakfast and lunch served in the cafeteria <p>Mitigation Steps:</p> <ul style="list-style-type: none"> Extend sneeze guards to counter level and add to the height where necessary. Touch-free barcode readers may be utilized Cafeteria separation is determined by individual building Principals 	<ul style="list-style-type: none"> Bag lunches may be delivered to classrooms if lunchroom space does not allow for social distancing with scheduling. <p>Mitigation Steps:</p> <ul style="list-style-type: none"> All applicable mitigation in Phase 2 No self-serve options. Everything will be behind the counter, including milk, utensils, and condiments. 	<ul style="list-style-type: none"> Breakfast/Lunch combo meals are available for drive-up service at Douglas Middle School Bus delivery may be available on determined routes if approved

TRANSPORTATION

PHASE 1 SCHOOL OPEN	PHASE 2 SCHOOL OPEN	PHASE 3 SCHOOL OPEN	PHASE 4 SCHOOL CLOSED
<ul style="list-style-type: none"> Normal bus routes Face-coverings are voluntary <p>Mitigation Steps:</p> <ul style="list-style-type: none"> District vehicles will be sanitized properly 	<ul style="list-style-type: none"> Normal bus routes <p>Mitigation Steps:</p> <ul style="list-style-type: none"> District vehicles will be sanitized properly 	<ul style="list-style-type: none"> Normal bus routes <p>Mitigation Steps:</p> <ul style="list-style-type: none"> Temperature checks of students conducted by families in the morning District vehicles will be sanitized properly 	<ul style="list-style-type: none"> No Student Transportation

ACTIVITIES / FACILITY USE

PHASE 1 SCHOOL OPEN	PHASE 2 SCHOOL OPEN	PHASE 3 SCHOOL OPEN	PHASE 4 SCHOOL CLOSED
<ul style="list-style-type: none"> Activities in full session Regular spectator attendance <p>Mitigation Steps:</p> <ul style="list-style-type: none"> Equipment/surface/room sanitized after each practice or event 	<ul style="list-style-type: none"> Activities in full session Spectator attendance may be limited. <p>Mitigation Steps:</p> <ul style="list-style-type: none"> Equipment/surface/room sanitized after each practice or event 	<ul style="list-style-type: none"> Participation may be modified based on CDC/SDDOH/SDHSAA and local guidelines Spectator attendance may be limited. <p>Mitigation Steps:</p> <ul style="list-style-type: none"> Equipment/surface/room sanitized after each practice or event 	<ul style="list-style-type: none"> Activities suspended until further notice
<p>Continue to seek guidance for participation based on federal, state, and local recommendations. Student participants will follow recommendations of SDHSAA for COVID mitigation strategies during practices and events.</p>			

ACCESS TO BUILDINGS

PHASE 1 SCHOOL OPEN	PHASE 2 SCHOOL OPEN	PHASE 3 SCHOOL OPEN	PHASE 4 SCHOOL CLOSED
<p>VISITORS</p> <ul style="list-style-type: none"> Traditional student drop-off/pick-up in building office 	<p>VISITORS</p> <ul style="list-style-type: none"> Traditional student drop-off/pick-up in building office <p>FACILITY USE AGREEMENTS</p> <ul style="list-style-type: none"> Requests for Douglas-based Youth Activities will be considered on a case-by-case basis 	<p>VISITORS</p> <ul style="list-style-type: none"> Limited visitor access (by appointment; official school business only) Late Arrival- Guardian will bring student no further than vestibule Early Pick-up- Guardian will enter the vestibule and wait for student <p>FACILITY USE AGREEMENTS</p> <ul style="list-style-type: none"> Requests for Douglas-based Youth Activities will be considered on a case-by-case basis 	<ul style="list-style-type: none"> Not applicable, schools closed pending board action.

HEALTH PROTOCOLS

PHASE 1 SCHOOL OPEN	PHASE 2 SCHOOL OPEN	PHASE 3 SCHOOL OPEN	PHASE 4 SCHOOL CLOSED
<p>Important: Federal COVID leave was discontinued in 2021-22. Therefore, Douglas schools encourage all stakeholders to follow CDC guidelines regarding vaccinations.</p>			
<p>STAFF & STUDENTS</p> <ul style="list-style-type: none"> • Face-coverings are voluntary. 	<p>STAFF & STUDENTS</p> <ul style="list-style-type: none"> • Face-coverings are ENCOURAGED but remain VOLUNTARY • Temperatures over 100.4 will need to stay home 	<p>STAFF & STUDENTS</p> <ul style="list-style-type: none"> • Face-coverings are STRONGLY ENCOURAGED under the following conditions: <ul style="list-style-type: none"> ○ Distancing Guidelines cannot be maintained ○ Close proximity is longer than 15 minutes ○ When dealing with ill individuals ○ Any other condition that may cause concern • Health screener and temperature check completed at school <ul style="list-style-type: none"> ○ Staff provide early notification to DSD to ensure proper coverage ○ Families notify the office as soon as possible of absence • Temperatures over 100.4 will need to stay home 	<ul style="list-style-type: none"> • Not applicable, schools closed
	<p>For students identified with a temperature greater than 100.4 after they leave home the following procedures will be utilized:</p> <ul style="list-style-type: none"> ○ On the Bus- Students 6-12 will return home immediately ○ On the Bus- Students K-5 will be taken to school and isolated for parent pick-up ○ At the School- Students will be isolated for parent pick-up 		

DEPARTMENT OF EDUCATION & HEALTH GUIDANCE

The Department of Education is partnering with the Department of Health and K-12 school leaders to provide guidance for reopening and daily operations in SY 2022-2023, recognizing that schools will need to be flexible and adjust to changing conditions.

SD DOE expectations for schools:

- Schools will continue to be a safe environment for students, focusing on both social-emotional and physical health. Local decisions will be rooted in what is best for students.
- Schools will take reasonable steps within the context of COVID-19 spread in the community to protect the school community. National guidelines, while helpful to provide a context, are only a guide. SD DOE expects school leaders to make reasoned judgments to limit the spread but still provide for continuity of learning.
- Every student will have the opportunity to engage in a full year of learning, irrespective of the spread of COVID-19 in a community.
- School leaders will work transparently with their school boards, staff, and community to communicate decisions and the underlying assumptions guiding those decisions.
- School leaders will need to make difficult decisions to ensure the health – both mental and physical – of their entire school community.

STARTING WELL DOCUMENTS: All documents provided to schools by the SD Department of Education and SD Department of Health.



DSD recognizes the importance of hand washing to reduce the spread and exposure of COVID-19. Hand Washing etiquette education will be provided with all students in K-12. Respiratory etiquette education is also provided to proactively reduce the spread and exposure of COVID-19. Hand Washing and Respiratory Etiquette Posters will be posted throughout all K-12 buildings to reinforce the importance of proper hand washing.

The District will consider the most recent CDC guidelines concerning isolation and quarantine. Our goal is to maximize student attendance, reduce the duration of staff absences, and remain in the spirit of CDC guidance, along with district input. The details of the quarantine/isolation protocol is explained below.

CLOSE CONTACT PROCEDURES

Option 1 - Masking

- Close Contacts may remain in attendance as long as they are not experiencing any symptoms, and wear a mask.
- Mask wear will be for a minimum of 5 days, beginning the day following last contact. (with exposure counting as day 0)
- Mask may be removed on Day 6-11 IF:
 - A test is performed on Day 5, or later, with a negative test result.
 - Individual remains symptom free.
 - Individual has not been re-exposed.
- Additional requirements:
 - If the close contact has a temperature higher than 100.4, or is experiencing any COVID-19 symptoms, the close contact will be required to complete quarantine/ self-isolation at home.

Option 2 - Home Quarantine

- Quarantine will be for a minimum of 5 days beginning the day following last contact. (with exposure counting as day 0)
- Quarantined individuals may return on day 6-11 IF:
 - A test is performed on Day 5, or later, of the quarantine, with a negative test result.
 - Individual remains symptom free for the duration of the quarantine.
 - Individual has not been re-exposed,

COVID POSITIVE / ISOLATION

- Isolation will be for a minimum period of 5 days (with onset of symptoms counting as day 0)
- Individuals may return on day 6, but **MUST BE SYMPTOM FREE**, for 24 hours, without medication, prior to return, AND

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- Individuals must wear a mask days 6-11, once returning to school.

CONTACT TRACING

- Covid Positive individuals bear the responsibility to notify individuals with whom they have had Close Contact.
- Close Contacts are defined as individuals:
 - Having been exposed during a period beginning 2 days prior to the COVID positive individual's first onset of symptoms.
 - AND having been in close contact for 15 consecutive minutes, within 3 ft.
 - AND having been in contact with no other mitigation efforts present. Ex: barrier or mask.
 - AND having not had COVID within the last 90 days. (antibody criteria)
- Staff identified as either COVID Positive should immediately contact Human Resources.
- Names of students identified as COVID Positive should be entered onto the district COVID spreadsheet by the building secretary.

NOTIFICATION

- Authorized household contacts of COVID Positive, or symptomatic Close Contact students, will receive a personal phone call from the school nurse.
- The school nurse will notify the household of symptomatic individuals of the need to pick up.
- Phone calls questioning or challenging protocol, mask requirement, or Back to School Plan should be directed to school building administration.
- Households may monitor the status of positive COVID cases in the district at [The Douglas Schools Website](#). Numbers will be updated weekly on Friday.

School-Based Rapid Testing Guidelines

The presence of any of the symptoms below generally suggests a student, teacher, or staff member has an infectious illness and should not attend school, regardless of whether the illness is COVID-19. For students, staff, and teachers with chronic conditions, symptom presence should represent a change from their typical health status to warrant exclusion from school. Occurrence of any **TWO** of the symptoms below while a student, teacher, or staff member is at school suggests the person may be referred for diagnostic testing.

- Temperature external of 100.4 degrees Fahrenheit or higher
- Sore throat
- Cough (for students with chronic cough due to allergies or asthma, a change in their cough from baseline)
- Shortness of breath or difficulty breathing (for students with asthma, a change from their baseline breathing)
- Diarrhea
- New loss of taste or smell
- New onset of severe headache, especially with a fever
- Chills
- Sore throat
- Fatigue
- Muscle or body aches
- Congestion or runny nose
- Nausea
- Vomiting

https://www.cdc.gov/coronavirus/2019-ncov/community/schools-childcare/operation-strategy.html?CDC_AA_refVal=https%3A%2F%2Fwww.cdc.gov%2Fcoronavirus%2F2019-ncov%2Fcommunity%2Fschools-childcare%2Fk-12-testing.html#anchor_1616080181070

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

Free COVID-19 TEST KITS

Free take-home COVID-19 rapid test kits can be requested (based on supply availability) by any DSD staff member, parent or guardian who would like one. It is recommended that DSD parents or guardians pick up tests at their child's school office as needed, two tests per household. If more tests are needed, please speak to the school secretary. Tests can be picked up in the school office anytime during school business hours.

Douglas School District requests that individuals report their at-home test results. The tests are available to help DSD staff and families make informed decisions about their health for school, work, social events, and travel. Those who need a validated result or a letter for official purposes should seek testing from a health care provider or from a local public health testing site.

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DSD coordinated efforts with state and local health officials to ensure we are proactively providing a safe learning environment through the following:

- SY 21-22 Reopening Plan
- Transportation Guidelines
- Quarantine Guidelines
- Close Contact Guidelines
- Social Distancing
- Mask Efficacy
- Bionax Testing
- Wellness Clinic