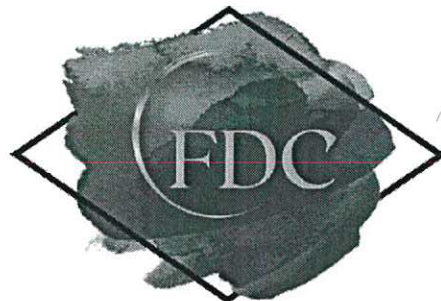


BOYS AND GIRLS CLUBS OF THE BLACK HILLS

AUDITED FINANCIAL STATEMENTS

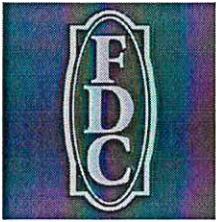
December 31, 2022 and 2021



Fenenga, DeSmet & Company, LLC

Certified Public Accountants

Winner, SD | Rapid City, SD



FENENGA, DESMET & COMPANY, LLC

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Boys and Girls Clubs of the Black Hills
Hill City, South Dakota

Opinion

We have audited the accompanying financial statements of Boys and Girls Clubs of the Black Hills (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Boys and Girls Clubs of the Black Hills as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Boys and Girls Clubs of the Black Hills and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Boys and Girls Clubs of the Black Hills' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

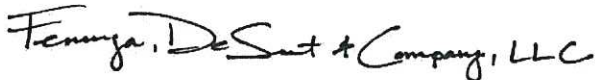
INDEPENDENT AUDITORS' REPORT, CONTINUED

Auditors' Responsibilities for the Audit of the Financial Statements, continued

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amount 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 Boys and Girls Clubs of the Black Hills' 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 Boys and Girls Clubs of the Black Hills' 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 findings, and certain internal control related matters that we identified during the audit.



Fenenga, DeSmet & Company, LLC
Rapid City, SD
September 5, 2023

BOYS AND GIRLS CLUBS OF THE BLACK HILLS
STATEMENTS OF FINANCIAL POSITION

	December 31,	
	<u>2022</u>	<u>2021</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 127,331	\$ 11,125
Grant and other receivables	137,671	9,430
Prepaid expenses	5,542	4,586
Total Current Assets	<u>270,544</u>	<u>25,141</u>
Property and Equipment, Net	<u>407,471</u>	<u>337,246</u>
Other Assets		
Employee retention credit receivable	-	150,000
Certificate of deposit	16,138	16,138
Total Other Assets	<u>16,138</u>	<u>166,138</u>
Total Assets	<u><u>\$ 694,153</u></u>	<u><u>\$ 528,525</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current portion long-term debt	\$ 47,213	\$ 13,697
Accounts payable	3,282	7,754
Deferred revenue	18,301	-
Accrued wages, payroll taxes and benefits	21,287	22,076
Total Current Liabilities	<u>90,083</u>	<u>43,527</u>
Long-term Debt	<u>145,433</u>	<u>145,433</u>
Total Liabilities	<u>235,516</u>	<u>188,960</u>
Net Assets		
Without Donor Restrictions		
Operations	4,550	(15,758)
Property and equipment	407,471	337,246
Total Net Assets Without Donor Restrictions	<u>412,021</u>	<u>321,488</u>
With Donor Restrictions		
Time or purpose	30,478	1,939
In perpetuity	16,138	16,138
Total Net Assets With Donor Restrictions	<u>46,616</u>	<u>18,077</u>
Total Net Assets	<u>458,637</u>	<u>339,565</u>
Total Liabilities and Net Assets	<u><u>\$ 694,153</u></u>	<u><u>\$ 528,525</u></u>

See accompanying notes and independent auditors' report.

STATEMENTS OF ACTIVITIES

BOYS AND GIRLS CLUBS OF THE BLACK HILLS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public Support and Revenue			
Public Support			
Contributions	\$ 267,467	\$ -	\$ 267,467
Grants	453,468	30,000	483,468
In-kind contributions	12,000	-	12,000
Membership dues	31,611	-	31,611
Preschool fees	36,967	-	36,967
Special events	19,000	-	19,000
Other fundraising revenues	1,151	-	1,151
COVID-Relief related income	-	-	-
Concessions and apparel, net of cost of sales of \$0	855	-	855
Total Public Support	<u>822,519</u>	<u>30,000</u>	<u>852,519</u>
Other Revenue			
Interest income	5,363	-	5,363.00
Miscellaneous revenues	7,381	-	7,381
Total Other Revenue	<u>12,744</u>	<u>-</u>	<u>12,744</u>
Net Assets Released from Restrictions	<u>1,461</u>	<u>(1,461)</u>	<u>-</u>
Total Public Support and Revenue	836,724	28,539	865,263
Functional Expenses			
Program Services			
Youth activities	463,766	-	463,766
Supporting Services			
Management and general	199,617	-	199,617
Fundraising expenses	82,808	-	82,808
Total Functional Expenses	<u>746,191</u>	<u>-</u>	<u>746,191</u>
Change in Net Assets	90,533	28,539	119,072
NET ASSETS, Beginning of Year	<u>321,488</u>	<u>18,077</u>	<u>339,565</u>
NET ASSETS, End of Year	<u>\$ 412,021</u>	<u>\$ 46,616</u>	<u>\$ 458,637</u>

See accompanying notes and independent auditors' report.

BOYS AND GIRLS CLUBS OF THE BLACK HILLS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Public Support and Revenue			
Public Support			
Contributions	\$ 253,185	\$ -	\$ 253,185
Grants	187,827	-	187,827
In-kind contributions	12,000	-	12,000
Membership dues	24,585	-	24,585
Preschool fees	13,426	-	13,426
Special events	21,806	-	21,806
Other fundraising revenues	2,206	-	2,206
COVID-Relief related income	238,618	-	238,618
Concessions and apparel, net of cost of sales of \$0	668	-	668
Total Public Support	<u>754,321</u>	<u>-</u>	<u>754,321</u>
Other Revenue			
Interest income	-	-	-
Miscellaneous revenues	2,952	-	2,952
Total Other Revenue	<u>2,952</u>	<u>-</u>	<u>2,952</u>
Net Assets Released from Restrictions	<u>4,115</u>	<u>(4,115)</u>	<u>-</u>
Total Public Support and Revenue	761,388	(4,115)	757,273
Functional Expenses			
Program Services			
Youth activities	426,964	-	426,964
Supporting Services			
Management and general	174,611	-	174,611
Fundraising expenses	41,535	-	41,535
Total Functional Expenses	<u>643,110</u>	<u>-</u>	<u>643,110</u>
Change in Net Assets	118,278	(4,115)	114,163
NET ASSETS, Beginning of Year	<u>203,210</u>	<u>22,192</u>	<u>225,402</u>
NET ASSETS, End of Year	<u><u>\$ 321,488</u></u>	<u><u>\$ 18,077</u></u>	<u><u>\$ 339,565</u></u>

See accompanying notes and independent auditors' report.

STATEMENTS OF FUNCTIONAL EXPENSES

BOYS AND GIRLS CLUBS OF THE BLACK HILLS

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2022

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Functional Expenses				
Payroll				
Salaries and wages	\$ 285,814	\$ 112,593	\$ 34,644	\$ 433,051
Employee benefits	17,720	6,980	2,148	26,848
Payroll taxes	23,305	9,181	2,824	35,310
Total Payroll	<u>326,839</u>	<u>128,754</u>	<u>39,616</u>	<u>495,209</u>
Other				
Advertising and promotion	4,609	2,304	-	6,913
Bank, credit card and other fees	853	868	1,707	3,428
Computer and peripheral	11,293	-	-	11,293
Contracted and professional services	5,133	16,219	39,781	61,133
Depreciation	10,578	7,980	-	18,558
Development	3,542	3,542	-	7,084
Dues and memberships	7,334	-	-	7,334
Fundraising related expenses	-	-	294	294
Insurance	6,001	14,735	152	20,888
Interest expense	-	3,136	-	3,136
Miscellaneous	1,816	1,727	341	3,884
Office	3,199	324	77	3,600
Program supplies and fees	35,307	-	-	35,307
Rent	10,800	1,200	-	12,000
Repairs and maintenance	5,598	2,759	-	8,357
Travel, meetings and conferences	6,814	9,205	840	16,859
Utilities	24,050	6,864	-	30,914
Total Other	<u>136,927</u>	<u>70,863</u>	<u>43,192</u>	<u>250,982</u>
Total Functional Expenses	<u><u>\$ 463,766</u></u>	<u><u>\$ 199,617</u></u>	<u><u>\$ 82,808</u></u>	<u><u>\$ 746,191</u></u>

See accompanying notes and independent auditors' report.

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02/11/24

Accrual Basis

Boys & Girls Clubs of the Black Hills

Statement of Financial Position

As of January 31, 2024

	Jan 31, 24	Jan 31, 23
ASSETS		
Current Assets		
Checking/Savings		
1025 - FIB Checking #722863	66,439.49	29,560.08
1030 - FIB Savings #7193285	9,437.14	66,412.83
1040 - Certificate of Deposit #79950	16,138.38	16,138.38
1070 - HC Petty Cash	298.91	209.53
1080 - HS Petty Cash	100.00	27.51
1090 - LD Petty Cash	79.08	78.73
Total Checking/Savings	92,493.00	112,427.06
Accounts Receivable		
1201 - Accounts Receivable	4,394.00	18,741.00
Total Accounts Receivable	4,394.00	18,741.00
Other Current Assets		
1210 - Grants Receivable	135,000.00	135,000.00
1400 - Prepaid Rent	21,000.00	0.00
1410 - Prepaid Insurance	10,404.28	5,542.26
1440 - Security Deposit	2,000.00	0.00
1499 - Undeposited Funds	16,225.00	730.00
Total Other Current Assets	184,629.28	141,272.26
Total Current Assets	281,516.28	272,440.32
Fixed Assets		
1700 - Building HS	350,892.67	350,892.67
1720 - Leasehold Improvements	35,558.00	35,558.00
1740 - Equipment	70,556.36	70,556.36
1745 - Vehicles	88,783.16	88,783.16
1750 - Furniture & Fixtures	16,551.23	16,551.23
1760 - Software	4,265.00	4,265.00
1790 - Accumulated Depreciation	-159,135.00	-159,135.00
Total Fixed Assets	407,471.42	407,471.42
TOTAL ASSETS	688,987.70	679,911.74
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 - Accounts Payable	2,227.50	9,971.68
Total Accounts Payable	2,227.50	9,971.68
Credit Cards		
2112 - US Bank Visa 1959	7,282.30	1,783.07
2120 - Sam's Club MasterCard	2,388.37	1,485.61
Total Credit Cards	9,670.67	3,268.68
Other Current Liabilities		
2100 - Payroll Liabilities		
2102 - Social Security	2,468.54	2,085.64
2104 - Medicare	577.34	487.76
2105 - FWH	1,149.00	1,055.00
2106 - SUTA	293.53	249.39
2108 - Retirement Payable	601.18	801.18
2114 - Health Insurance	11,794.28	1,944.77
2116 - Aflac Payable	1,766.34	364.02
Total 2100 - Payroll Liabilities	18,650.21	6,987.76

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02/11/24

Accrual Basis

Boys & Girls Clubs of the Black Hills
Statement of Financial Position
As of January 31, 2024

	Jan 31, 24	Jan 31, 23
2231 - LOC	39.88	39.88
2250 - Loan 1401617749	0.00	43,450.59
2400 - Hall Insurance Proceeds	27,889.05	27,889.05
Total Other Current Liabilities	46,579.14	78,367.28
Total Current Liabilities	58,477.31	91,607.64
Long Term Liabilities		
2350 - EIDL Loan	141,464.04	148,515.04
Total Long Term Liabilities	141,464.04	148,515.04
Total Liabilities	199,941.35	240,122.68
Equity		
3900 - Retained Earnings	422,638.22	458,637.07
Net Income	66,408.13	-18,848.01
Total Equity	489,046.35	439,789.06
TOTAL LIABILITIES & EQUITY	688,987.70	679,911.74

Boys & Girls Clubs of the Black Hills

Statement of Financial Position

As of January 31, 2024

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TOTAL ASSETS	688,987.70	679,911.74
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02/11/24

Accrual Basis

Boys & Girls Clubs of the Black Hills
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TOTAL LIABILITIES & EQUITY	688,987.70	679,911.74

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06/27/24

Accrual Basis

Boys & Girls Clubs of the Black Hills

Nonprofit Statement of Financial Income & Expense

January through May 2024

	Jan - May 24
Ordinary Income/Expense	
Income	
4000.1 - Grants	125,698.59
4000.2 - Contributions	150,290.02
4000.3 - Club Revenue	40,110.54
4000.4 - City/County Support	28,500.00
4000.5 - Interest Income	6.43
Total Income	344,605.58
Gross Profit	344,605.58
Expense	
5100 - Aluminum Can Shared Revenue	127.00
6040 - Bank Service Charges	175.27
6042 - Credit Card Processing Fees	1,320.46
6050 - Conference Expense	1,472.67
6060 - Contracted Services	18,835.82
6070 - Activity Expense	218.50
6110 - Dues and Memberships	8,552.16
6120 - Finance Charges	1,229.36
6129 - Program Meals	3,242.64
6180 - Fund Raising Expense	5,934.41
6190 - Insurance	5,659.34
6200 - Interest Expense	-4.20
6210 - Website Expense	5,498.75
6220 - Fees, Licenses and Permits	960.05
6235 - Meeting Expense	690.51
6240 - Miscellaneous	528.49
6250 - Payroll Expenses	245,139.70
6260 - Postage and Delivery	184.00
6280 - Professional Fees	5,943.45
6300 - Rent	12,575.00
6305 - Repairs & Maintenance	6,939.60
6309 - Janitorial	1,020.74
6320 - Supplies - Club	18,863.10
6330 - Telephone	2,794.02
6345 - Professional Development	1,418.12
6350 - Travel - Out of Service Area	4,055.20
6360 - Travel - Local	4,222.49
6370 - Youth of the Year	461.58
6390 - Utilities	7,162.43
Total Expense	365,220.66
Net Ordinary Income	-20,615.08
Net Income	-20,615.08



**BOYS & GIRLS CLUBS
OF THE BLACK HILLS**

GREAT FUTURES START HERE.

HILL CITY | HOT SPRINGS | LEAD-DEADWOOD

Fall River County
906 N. River St.
Hot Springs, SD 57747
RE: 2025 Budget Request

To the Fall River County,

We proudly support the youth of our community here in Hot Springs. The Boys & Girls Club of Hot Springs has served countless youth in our community and impacts young lives daily. Right after opening our doors, we began with a small count of youth. When we think about our history as The Boys & Girls Club of Hot Springs, it is jaw opening to see how much we have grown. Time flies to say the least, but we are most proud of how far we have come. Since then, we have significantly expanded our programs, providing services to hundreds of community youth over the years. Providing the largest and most comprehensive program available to youth in our community, we have become an integral part of Hot Springs's infrastructure. Among the priorities we emphasize for the youth we serve are health and wellness, academic success, and character development. We accomplish this by providing programs which help kids learn and grow in each of these areas. A few of these programs include cooking, sports, homework help, STEAM activities, community service projects, good character education, and programs that help kids become resilient, healthy, and wise. Our K-5 has always been a strong component of our programming, aside from that we continue to see a growing Club Prep and Teen Center. We strive for success and seeing all the new traffic come through The Boys & Girls Club of Hot Springs in all our age groups tells us we are doing something right.

The Boys & Girls Club of Hot Springs is a "safe space" for Hot Springs youth. Our after-school and summer programs provide youth with safe, supervised, no judgement facility. We are truly a hidden gem, since youth are often unsupervised during these times, which makes them more likely to engage in risky behaviors such as early sexual activity or drug use. Providing a safe, fun alternative to these risky behaviors and providing youth with the support and supervision they need daily is what we strive to be. The Boys & Girls Club of Hot Springs provides a safe, fun alternative to these risky behaviors. Furthermore, our programs are highly accessible to members of the community. The cost of an annual membership is only \$25, and it costs only \$25 per month to attend during the summer (total of \$100). This makes our programs very affordable. In addition, we stand behind our mission and don't turn away families due to a lack of funds, and we offer scholarships to those who need them, so any child in grades pre-K-12 in our community can attend the Club.

Boys & Girls Club of Hill City
297 Walnut Avenue
PO Box 677
Hill City, SD 57745
605.574.2010

Boys & Girls Club of Lead-Deadwood
32 Baltimore Street
PO Box 692
Lead, SD 57754
605.340.0389

Boys & Girls Club of Hot Springs
105 N. River Street
Hot Springs, SD 57747
605.745.8000

We have continued exploring new programming with the VR (Virtual Reality) Transfr. This program has provided our youth with experience in different career categories. It has allowed them to gather knowledge on what they can see themselves doing after grade school. VR Transfr allows the youth to explore career opportunities with short accessible sessions in career exploration. They have learned and trained in various careers selected. This has enabled them to gather the necessary skills to enter well-paying jobs after grade school. Some of the career path selections involve automotive, healthcare clinic, hospitality and tourism, aviation maintenance, electrical, and much more. It has been extremely successful and continue to use it. This program has since expanded in career paths to explore! Our teens are very excited to continue using the VRY system and all the new things coming out with it! The youth really enjoy using the program and we will most certainly continue to use it and will upgrade with all the new career paths created with Transfr.

We are excited to continue this journey as the Boys & Girls Club of Hot Springs, but we do find ourselves in hard places at times. We have faced significant shortfalls in our fundraising efforts in the last couple of years. Our fundraisers have seen fewer overall attendees, and less money has been raised at the events. We have struggled to meet our goals for our annual campaign. This has made it much more difficult to keep providing the same level of quality programming that we had in the past. Thankfully, in response to this need, we have received a very generous grant from the Larsen Family so we can continue to provide great, high-quality programs and services to our local communities.

Some of our programs we gladly present to the youth include but are not limited to, STEAM, Project Learn, and Healthy Habits. STEAM provides youth with engaging hands-on learning opportunities that foster their interest and success in science, technology, engineering, art, and math. While Project Learn engages in fun, but academically beneficial, activities. Through Project Learn, Club staff use all the areas and programs in the Club to create opportunities for these high yield learning activities, including leisure reading, writing activities, discussions with knowledgeable adults, helping others, homework help, tutoring and games that develop young people's cognitive skills. Another successful program is Healthy Habits. We teach youth how to eat and what to eat. We grow our own garden with healthy vegetables we end up using in cooking class and give them away to the youth as well. Several programs are run with the Boys & Girls Club of Hot Springs.

To run these programs of course, we need the staff. Our organization is structured by the BGCBH staff. It all truly starts with them. It is truly key to building strong relationships with our staff. This is key in helping youth achieve success, feel supported, and avoid high-risk behaviors. Our staffing costs are a significant part of our budget, but without our staff, our programs would not exist. These dedicated, hard-working, and caring individuals are the reason that we have been able to have such a tremendous impact in our community. Support from the Fall River County will ensure that our staff wages remain competitive, and that we are able to compensate them fairly for the hard work that they put in. General operating and program expenses are another key-need for us as we work to reestablish our fundraising base and find

Boys & Girls Club of Hill City
297 Walnut Avenue
PO Box 677
Hill City, SD 57745
605.574.2010

Boys & Girls Club of Lead-Deadwood
32 Baltimore Street
PO Box 692
Lead, SD 57754
605.340.0389

Boys & Girls Club of Hot Springs
105 N. River Street
Hot Springs, SD 57747
605.745.8000

new ways to engage with the community. We are truly looking forward to continuing growing and moving forward in our establishment with the youth. This is extremely fundamental for the community. Thankfully, in response to this need, we have received a very generous grant from the Larsen Family so we can continue to provide great, high-quality programs and services to our local communities.

To this end, we are whole-heartedly requesting \$10,000 from the Fall River County as a partial match for the funds provided by the Larson family. We are extremely optimistic we can then achieve the level of services we intend to have with our programing. This funding will help to support our general operating expenses including staffing expenses, program expenses, and general funding needs.

The Fall River County has provided us with tremendous support over the years, and we look forward to working with you to make Hot Springs a better place for youth and families.

Sincerely,



Arisbet Salinas
Boys & Girls Clubs of the Black Hills
BGCBG@bgcblackhills.org
605.574.2010

Boys & Girls Club of Hill City
297 Walnut Avenue
PO Box 677
Hill City, SD 57745
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2024 General Election – Hand Count vs Tabulator Count

At the July 2, 2024, Fall River County Commission meeting, the board will determine whether the General Election will be hand counted for results, or will be completed utilizing the Tabulator for results.

As Fall River County Auditor since 2005, I am sharing my thoughts. I was absent from the previous meeting due to the recent failing health and eventual passing of my Mother.

In the June 2024 Primary, the size of Jackson Precinct became an issue because of the needed time to hand count the ballots cast. The precinct has 1,703 registered voters. Jackson Precinct counting board completed their hand counting at approximately 1:45 a.m. at the Primary Election. All precinct and counting boards did a great job, considering that there were numerous changes to past election procedures. The size of the precincts, particularly the Jackson Precinct, has expanded with new people moving to our county.

A legal review between our State's Attorney Lance Russell and myself of SD Codified law 12-15-1 was conducted prior to the Primary Election, with the understanding that 12-15-14 allowed for the appointment of a precinct counting board to be composed of five precinct deputies, of which one is to be the Superintendent. This was for precincts where the votes cast in prior elections exceeded 300. An email between our State's Attorney, Lance Russell and Tom Deadrick, Deputy Secretary of State, sent on June 28th occurred, with the question asked was if the County Auditor could utilize additional counting boards. The response from Tom Deadrick indicated that yes, the Auditor could appoint as many counting boards as desired. If the board considers the options listed by Russell, (four counting boards of four deputies and one Superintendent; or four counting boards of five, each with one Superintendent).

I would prefer the second option as this would follow the law of appointing a precinct superintendent, two precinct deputies to determine the voter intent, and two deputies completing the tally sheets. The superintendent would break a tie if needed while determining voter intent.

My thoughts are this. I feel that the Jackson Precinct needs to undergo changes to the boundaries. This will help future elections, whether done by hand or tabulator counts. For the General Election of 2024, there is not sufficient time to do this properly. There are known issues in the Cascade – Jackson precinct boundary areas. I feel we should do the boundary changes in 2025, to allow for proper changes and notification to voters for a large population in the county.

For the General Election, I feel we should allow for the purpose of the new Post Election Audit - a random hand count of the General Election tabulator results, to be carried out. This was created from the 2023 Session Law, Chapter 50, SD Codified law 12-17B-19.

Fall River County did not have a Post Election Audit as we had a recount in the Fall River Commission race. This is according to the Post Election Audit codified laws. The results of the Commissioners Official Canvass, along with the results and certification of the Recount Board regarding the Commission race were presented at the last meeting. There were minor changes to all candidate race counts except for one. I feel we should allow that process of SD Codified law, 12-17B-19, to play out.

Thank you,

Sue Ganje, Fall River County Auditor

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12-15-1. Appointment by county auditor of precinct election officials--Names submitted by parties.

The county auditor shall, not less than twenty days before any election, appoint a precinct superintendent and two precinct deputies who shall constitute the precinct election board and a precinct superintendent and two precinct deputies of the counting board if the board is appointed pursuant to § 12-15-14 or 12-15-14.1 for each of the voting precincts or vote centers of the county. Additional precinct deputies may be appointed in increments of two. The county auditor shall make the appointments from lists of names submitted by the county central committee of each party. If the county auditor fails to receive the list at least forty-five days prior to an election, the county auditor shall make the appointments.

Source: SDC 1939, §§ 16.1001, 16.1005; SL 1961, ch 98; SDCL § 12-18-1; SL 1972, ch 82, § 6; SL 1972, ch 85, § 1; SL 1974, ch 118, § 64; SL 1975, ch 119, § 1; SL 1976, ch 105, § 32; SL 1977, ch 68, § 9; SL 1983, ch 108, § 2; SL 1985, ch 111, § 1; SL 1987, ch 123; SL 1989, ch 129; SL 1993, ch 112, § 1; SL 1993, ch 118, § 1; SL 1999, ch 69, § 3; SL 2012, ch 84, § 2, eff. Feb. 23, 2012.

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12-15-14. Counting boards in large paper ballot precincts--Duties.

In each election precinct in which the number of ballots to be voted on paper ballots, including absentee ballots, has in prior general elections exceeded three hundred voters, the auditor shall appoint a precinct counting board to be composed of five precinct deputies, one of whom shall be superintendent, who shall count the ballots cast in the general election under the direction of the superintendent of the counting board.

Source: SL 1963, ch 117, §§ 1, 2; SDCL, § 12-15-15; SL 1970, ch 90; SL 1972, ch 86; SL 1974, ch 118, § 68; SL 1975, ch 119, § 7; SL 1976, ch 105, § 40; SL 1993, ch 118, § 8; SL 1999, ch 69, § 12.

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12-15-14.1. Counting boards in smaller precincts to avoid unreasonable delay.

Notwithstanding § 12-15-14, the county auditor may appoint counting boards in those precincts where the number of ballots to be voted on paper ballots, including absentee ballots, has in prior elections unreasonably delayed the completion of the ballot count even though the total number of ballots cast in prior elections did not exceed three hundred voters.

Source: SL 1975, ch 119, § 8; SL 1976, ch 105, § 41; SL 1993, ch 118, § 9.

Fw: [EXT] General Election Handcount

Lance Russell <lance_russell@yahoo.com>

Mon 7/1/2024 7:03 AM

To: Ganje, Sue <Sue.Ganje@state.sd.us>

Cc: Joe Falkenburg <joe.falkenburg@hotmail.com>

FYI

Thank you,

Lance S. Russell
Attorney at Law
Russell Law Office P.L.L.C.
lance_russell@yahoo.com
605-745-3228

Mailing Address:

P.O. Box 184
Hot Springs, SD 57747

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----- Forwarded Message -----

From: Deadrick, Tom <tom.deadrack@state.sd.us>

To: Lance Russell <lance_russell@yahoo.com>

Cc: Elections <elections@state.sd.us>

Sent: Monday, July 1, 2024 at 06:58:49 AM MDT

Subject: RE: General Election Handcount

Lance,

They can appoint as many counting boards as they desire. The different compositions you outline would all be acceptable.

Tom

Thomas J. Deadrick

Lance S. Russell

Attorney at Law

Russell Law Office P.L.L.C.

lance_russell@yahoo.com

605-745-3228

Mailing Address:

P.O. Box 184

Hot Springs, SD 57747

Office Location (deliveries/overnight mail):

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FALL RIVER COUNTY RESOLUTION #2024-

**ORDER FOR ORGANIZATION AND INCORPORATION
OF THE CLEARWATER LAKE ESTATES SUBDIVISION ROAD DISTRICT
FALL RIVER COUNTY, SOUTH DAKOTA**

WHEREAS, all voting property owners that are within the proposed district have agreed to and petitioned for the organization of the Clearwater Lake Subdivision Road District, and

WHEREAS, an Election was held on June 12, 2024 asking the voters to accept or reject the formation of the Clearwater Lake Estates Subdivision Road District, with 7 voters accepting and 0 voter rejecting the formation of the Clearwater Lake Estates Sub Road District, and

NOW, THEREFORE, BE IT ORDERED, that the Fall River County Commissioners shall declare the Clearwater Lake Estates Subdivision Road District to be organized and established as a governmental subdivision of the State of South Dakota and a public body, corporate and political, effective as of today's date, with taxing authority for the 2024 tax year payable in 2025 and after, and

BE IT FURTHER ORDERED, that the Clearwater Lake Estates Subdivision Road District be described as follows:

Lots 2A, 2B, 3A, 3B, 4A, 4B, 8A, 8B, 8C, 9A, 9B, 10A, 10B, 10C, 11A, 11B, 11C, 12A, 12B, 13A, 13B, 14A, 14B, 16A, 16B, 17A, 17B, 18A, 18B, 19, 20A Revised, 20B Revised, 21A, 21B, 22A, 22B, and a private access and utility easement of Clear Water Lake Estates, located in the N ½ of section 16 T8S, R6E,BHM, Fall River County, South Dakota Formerly Lots 2, 3, 4, 8, 9, 10, 11, 12, 13, 14, 16, 17, 18, 20, 21, and 22, of Clearwater Lake Estates.

Dated this 2nd day of July, 2024

Joe Falkenburg, Chairman
Fall River County Commissioner

ATTEST:

Sue Ganje
Fall River County Auditor