CITY OF EDGEMONT
PROCEEDINGS
Edgemont Common Council
Regular Meeting
June 16, 2026

CALL TO ORDER - ROLL CALL

Rheta Reagan, Mayor, called the regular meeting of the Edgemont Common Council to order at 7:00 p.m. on June 16, 2026, at Edgemont City Hall. Present were Council members Kathryn Fiscus, Junior Harper, David Levey, Dennis Tubb and Brent White. Jarell Rola was absent.

The Pledge of Allegiance was stated.

CONFLICT OF INTEREST FOR COUNCIL MEMBERS

No conflicts of interest were heard.

APPROVAL OF AGENDA

Dennis Tubb made a motion to approve the agenda. Motion was seconded by David Levey. Motion carried by unanimous vote.

APPROVAL OF MINUTES

Brent White made a motion to approve the June 9, 2026 minutes. Motion was seconded by Kathryn Fiscus.

COMMITTEE REPORTS

Law Enforcement – No law enforcement was present.
Public Works – Joe Koller
Animal Control – Joe Keyser
Mayor's Report – Reagan did not have a mayor's report – not a lot had happened since the last meeting.

PUBLIC COMMENT

No public comment was heard.

COUNCIL COMMENT

No council comment was heard.

APPROVAL OF CLAIMS

Dennis Tubb made a motion to approve the June 5, 2026 claims totaling $35,963.72. Motion was seconded by David Levey. Motion carried by unanimous roll call vote.

June 1, 2026 – June 13, 2026 Salaries: Total Salaries: $8,453.66

May 20, 2026 – June 9, 2026 Expenditures:

VENDOR	DESCRIPTION	AMOUNT
ALLIANCE TECHNICAL GROUP	BACTERIA LAB TEST	$28.00
AMAZON	SUPPLIES & MATERIAL	$187.45
BH LIBRARY CONSORTIUM	CONTENT CAFÉ SUBSCRIPTION	$7.98
CENTURY BUSINESS PRODUCTS	COPIERS - FINANCE OFFICE	$341.13
CITY OF EDGEMONT	PAYROLL TAXES	$303.29
DANE HIRSCHFELD	PAHRM. ALLOWANCE	$42.29
EFTPS	Vendor Liability	$2,523.31
FALL RIVER AUTO SUPPLY	BATTERY FOR SEWER JET	$200.75
IUOE LOCAL 49	UNION DUES	$105.00
KENNETH JOSEPH KEYSER	JUNE 2026 ACO CONTRACT LABOR	$600.00
KYLE KAISER	PHARM. ALLOWANCE	$138.00
ROBINSON ELECTRIC	NEW VFD FOR WELL & INSTALLATION	$20,631.00
SDRS	RETIREMENT	$2,274.18
USPS	NUSIANCE LETTER POSTAGE	$127.68
ACCOUNTS PAYABLE TOTAL		**$27,510.06**

OLD BUSINESS

Peggy Porter, Community Foundation, met with the board. Discussion was held the Community Foundation and the Cemetery Board agreeing to putting up a columbarium a the cemetery, a concrete pad, a shelter and benches. It was noted

EXECUTIVE SESSION

Dennis Tubb made a motion to enter executive session as per SDCL 1-25-2(1) for personnel purposes and as per SDCL 1-25-2(2) for legal purposes at 7:23 p.m. Motion was seconded by Kathryn Fiscus. Motion carried by unanimous vote.

Meeting resumed at 7:46 p.m.

NEW BUSINESS

LEGISLATIVE UPDATES

The following information was presented for review:

July 1, 2026 marks the effective date of new legislation passed during the 2026 Legislative Session. Below are the law changes that most affect processes, procedures, and operations considerations for municipal leaders and public servants.

SB 3 – Municipalities may no longer require building permits for repair or substantially similar replacement of any of the following exterior parts of a detached single-family owner-occupied residential structure: 1. Door, if dimensions remain the same; 2. Downspout; 3. Fascia; 4. Fencing panel or post; 5. Gutter; 6. Siding, if nonstructural; 7. Soffit; and 8. Window, if the dimension remains the same. Nothing in this new law relieves the homeowner from compliance with any other applicable building code or ordinance.

SB 10 – Beginning July 1, the state will adopt federal regulations requiring most CDL holders to maintain a valid medical card. All CDL holders who have a self-certified EA and a K restriction on their license must update their medical certification status before July 1, 2026 or their CDL will be downgraded. The Motor Carrier Division of the South Dakota Highway Patrol has additional information on these changes.

SB 46 – Requires a proposed agenda must list all items to be considered by the governing body during an official meeting and all items must be described in sufficient detail.

SB 47 – Mainly a clean-up bill pertaining to executive session. Requires roll call vote in the absence of a unanimous vote and that the motion and vote to enter executive session be reported in the minutes of the proceedings. This legislation also reiterates that discussion in executive session must be restricted to the purpose specified in the motion to enter into executive session.

SB 129 – Updated the ICC Building Code edition from 2021 to 2024.

SB 228 – Starting July 1, there will be significant changes to the structure and procedures of tax increment financing. Please see the Executive Director column in the June issue of SD Municipalities for a detailed overview of the changes that are expected.

HB 1030 – Allows municipalities to hold elections in even-numbered years only. This is permissive and up to the governing body.

HB 1095 – This legislation updates the nominating petition deadline, moving it from seventy days prior to the election to the third Tuesday in March for June elections and the third Tuesday in August for November elections. It also revises provisions related to the withdrawal or death of a candidate. Previously, if a candidate withdrew or died before 5:00 p.m. on the petition filing deadline and that resulted in no contest on the ballot, the ballot did not need to be voted. Under the new language, if a candidate withdraws or dies at any time before five p.m. local time, on the first Thursday after the deadline for filing a nominating petition and the number of nominating petitions filed for the position is equal to or less than the number of vacancies, the contest may not be placed on the ballot. In that case, the finance officer must issue a certificate of election to the unopposed candidate. If that is the only contest on the ballot, the finance officer must cancel the election.

ADJOURNMENT

Brent White made a motion to adjourn at 7:47 p.m. Motion was seconded by Kathryn Fiscus. Motion carried by unanimous vote.

MINUTES UNAPPROVED

ATTEST:
/s/Rheta Reagan
Rheta Reagan, Mayor

____
Rheta Reagan

ATTEST:
/s/Aaron Eberle

____
Aaron Eberle, Finance Officer

UNAPPROVED
Published once at an approximate cost of _________________ .

RESOLUTION #________

Contract for Veterinary Services with the Cheyenne River Animal Hospital

WHEREAS, the City of Edgemont, Fall River County, South Dakota is in need of animal shelter services that comply with humane practices; and

WHEREAS, the Cheyenne River Animal Hospital (CRAH) can and will provide such;

THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF EDGEMONT, FALL RIVER COUNTY, SOUTH DAKOTA, as follows:

1. Admittance of Animals to the Pound
    a. The Animal Control Officer (ACO) or his/her agents will admit impounded animals to the pound.
        i. CRAH cannot admit animals without the permission of the ACO or the City.
        ii. City will only have access to keys provided by the clinic and not make copies of the keys.
    b. The ACO will inform the clinic of impounded animals by calling the front desk.
        i. If an animal is admitted after hours, the ACO will inform the on-call doctor.
    c. Upon admittance of an animal, the ACO will fill out a cage card with the following information:
        i. Description of the animal
        ii. Where the animal was impounded and why
        iii. Date and time of impound
        iv. Any other important information (cautionary statements, etc.)
    d. The ACO will provide newly impounded animals with food, water, and a litterbox (for cats).
2. Care of Pound Animals by CRAH
    a. CRAH employees are responsible for daily care of impounded animals.
    b. Daily care consists of providing reasonable amounts of food and water and monitoring overall health and bodily functions.
        i. Cats will be cared for at least once daily.
        ii. Dogs will be cared for at least twice daily.
            1. If it is deemed safe to do so, dogs will be taken on a leash walks.
    c. Employees will keep records on impounded animals on the back of each animal's cage card.
        i. Each time an animal is cared for, the following will be recorded:
            1. Date and time of care

            2. Food and water level/food and water added
            3. Healthy and bodily functions observed
            4. Employee initials
            5. Optional: wellbeing statements, cautionary warnings

3. Record Keeping on Pound Animals
    a. It is the responsibility of the clinic representatives/employees to maintain pound records.
    b. Billing Services to the City
        i. The city must be billed for services provided to impounded animals on the day the services are performed.
            1. "Board City Stray" under the "Edgemont, City of" account in Avimark for each day the animal is impounded.
                a. Ex. If impounded from 6/1 – 6/3, there should be one charge for Bill City Stray for 6/1, 6/2, and 6/3.
            2. A description of the animal must accompany the charges.
                a. Ex. Board City Stray – Black Cat
            3. Make an appointment on schedule for each animal impounded for each day it is here for tracking.
    c. Pound Book Physical Records
        i. CRAH keeps a physical calendar/record book of impounded animals at the front desk.
            1. Each impounded animal is recorded on the calendar day they were in the pound.
        ii. Cage cards from animals released from the pound are stored in this book.
        iii. A new calendar/book is started every year and old books are put in storage at the clinic.
4. Release of Animals
    a. All impounded animals will remain in CRAH custody until redeemed by the owner, adopted, or humanely euthanized by a veterinarian at CRAH.
    b. All animals impounded by the city must be kept for a minimum of 3 days and a maximum of 5 days unless found to be severely unhealthy or unsafe to be around by the veterinarians of CRAH. If the animal has not been claimed in that time, the City has the right to adopt the animal out to a suitable home or if no suitable home can be found then it will be humanely euthanized.
    c. Redemption by Owners
        i. Owners of impounded animals must contact Edgemont City Hall or the ACO during regular business hours and work with them to get their animals released.
            1. CRAH cannot release an animal without permission from the city.
            2. Edgemont City Hall must be paid directly for any fines incurred.
            3. The city requires up to date vaccinations and the animal's owner may opt to have CRAH administer those vaccinations.
                a. The animal owner will pay CRAH for any vaccinations or services rendered through the clinic.

4. Before an animal can be released, the owner must show City Hall a copy of updated vaccinations, and show the clinic a paid receipt for impounded fees paid/release from City Hall.
5. All fines owed to the veterinary clinic (for any vaccines or extra services provided at the clinic) prior to releasing the animal.

d. Adoption
   i. Animals where no owner has been found by the city may be adopted out under the approval of the ACO or City Hall.
   ii. If the animal is going to a household in town, it must have a current rabies vaccination in order to be adopted out.

e. Euthanasia
   i. If an impounded animal has been kept for the mandatory 3 – 5 day holding period and no owner has come to claim it and no suitable home can be found for the animal, CRAH will humanely euthanize the animal after approval from the ACO or City Hall.
      1. The veterinarians at CRAH are the only entities approved by the city to perform euthanasias.
   ii. Any animal that is diagnosed by a veterinarian to be suffering from rabies or another dangerous contagious disease can be euthanized before the 3 day holding period.

f. When an animal is released from the pound in any manner their cage must be cleaned and disinfected and their cage card must be turned in for storage in the Pound Book Physical Record.

5. Term of Agreement: This Agreement shall be in effect July 16, 2026, and continuing through July 30, 2027.
6. CRAH will not be held responsible for any liability incurred as a result of any of the CRAH's activities pertaining to its function as shelter of city strays. Complaints regarding apprehension of strays will be directed to the ACO.
7. The City hereby agrees to indemnify, defend, save, and hold harmless CRAH from any and all liability, demands, claims, causes of action, suits, or judgments, including, costs and expenses incurred in connection therewith, of whatsoever kind or nature, arising out of, in connection with, or incident to, the performance of this contract, except those caused by the sole negligence of CRAH.
8. In the event of litigation between the parties to enforce rights under this Agreement, reasonable attorney's fees and costs shall be allowed to the prevailing party.
9. Consideration: The City agrees to pay for services rendered to animals, (specifically boarding, euthanizing, and disposing of said stray animals) according to the following fee schedule:

a. Boarding dogs:	$30.00 per day.
b. Boarding cats:	$25.00 per day.
c. Euthanasia fee:	$78.55
d. Disposal fee:	$14.95
e. Laboratory fees for rabies suspect:	Not to exceed $100.00

10. This Agreement embodies the entire agreement between the parties and may only be amended by writing signed by both parties.
11. All Resolutions in conflict herewith are hereby repealed.

MOVED, PASSED AND ADOPTED by the Edgemont City Council this ____ day of July, 2026.

____
Rheta Reagan, Mayor

____
Cheyene River Animal Hospital, President

____
Aaron Eberle, Finance Officer

Resolution Number 2026-07-07-1

AGREEMENT FOR SERVICES

Mayor Rheta Reagan, Mayor of the City of Edgemont, on behalf of the City of Edgemont, by and through its City Council, as authorized by its vote on May 6, 2025, does retain Lance Russell, of Russell Law Office P.L.L.C, 141 S Chicago St, Hot Springs, South Dakota, 57747 to furnish legal opinions on any matter relating to the affairs of the municipality or the official duties of such officer; conduct the prosecution of all actions or proceedings out of the violation of any ordinance and perform such other professional services incident to the office or as may be required by ordinance, resolution, or directed by the governing body.

The City of Edgemont agrees to pay its attorney $125.00 per hour for attorney fees. In addition, the City agrees to pay $0.50 per mile for travel and $0.10 for copies.

The City of Edgemont agrees to pay the billed expenses on a monthly basis upon approval by the City Council.

The City of Edgemont agrees to add the municipal attorney as a named insured under the City's Liability Insurance, Errors & Omissions Coverage and Legal Defense Coverage.

The parties agree that the term of this Agreement for Services is from July 7, 2025, to July 6, 2026. The parties further agree that this agreement shall only be terminated for good cause or by agreement of the parties.

Dated this 7th day of July, 2026.

CITY OF EDGEMONT

______________________________ ______________________________
Rheta Reagan, Mayor Attorney

ATTEST:

____
Finance Officer

(SEAL)

UNITED CHURCH PROCLAMATION

WHEREAS, one hundred years ago, a small but faithful group of believers gathered with a vision to establish a place of worship, fellowship, and service to God and the community; and

WHEREAS, through the decades, this church has stood as a beacon of hope, a sanctuary of prayer, and a center for spiritual growth, guiding generations in faith, compassion, and service; and

WHEREAS, the members and leaders of this congregation have, for a century, dedicated themselves to living out the teachings of Christ—feeding the hungry, comforting the hurting, nurturing the young, and extending love to all; and

WHEREAS, this milestone is not only a celebration of the past but also a call to continue the mission with renewed strength, vision, and unity for the years to come; and

WHEREAS, the legacy of this church is built upon the prayers, sacrifices, and steadfast commitment of countless individuals whose faith has shaped both the congregation and the wider community;

NOW, THEREFORE, be it proclaimed that we, with gratitude and joy, recognize and honor the 100th Anniversary of the United Church, giving thanks to God for His faithfulness and to all who have served in His name; and

BE IT FURTHER PROCLAIMED, that this day shall be set apart as a time of remembrance, celebration, and rededication to the mission of sharing the Gospel, serving others, and walking together in faith.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the official seal of the City of Edgemont, SD this 7th day of July, 2026.

____

Rheta Reagan, Mayor
City of Edgemont

City of Edgemont

Application for Funding
For Budget Year 2027

NAME OF ORGANIZATION: Prairie Hills Transit

ADDRESS: 2015 Tumble Weed Trail CITY: Spearfish STATE: South Dakota ZIP: 57783

CONTACT PERSON: Barbara K. Cline CONTACT NUMBER: 605-642-6613

TOTAL FUNDING AMOUNT REQUESTED: $ 2,500

ARE THESE FUNDS TARGETED TOWARD A PARTICULAR PROJECT? YES X☒ NO ☐

NAME OF PROJECT: Public Transportation for Edgemont residents

BRIEFLY DESCRIBE THE PLANNED USE OF FUNDS: Public transportation is available for all individuals including those that require vehicles to accommodate ADA wheelchairs and electric carts. These funds are used to help match Federal operating funding that is applied for through a Section 5311 grant and awarded by the South Dakota Department of Transportation.

WILL ANY OF THE FOLLOWING DIRECTLY BENEFIT FROM THE PROJECT:

RECREATION ☒
ECONOMIC DEVELOPMENT ☒
BUSSING SERVICES ☒
SENIORS ☒
CEMETERY ☐
DRUG AWARENESS ☐
MUSEUM ☒

FUNDING RECEIVED FROM THE CITY OF EDGEMONT:

2023 $______
2024 $______
2025 $______
2026 $ 2,000

HOLD HARMLESS CLAUSE:

To the fullest extent permitted by law, the applicant indemnifies and hold harmless the City of Edgemont and its agents, employees and volunteers, if funding is provided by the City, from and against all claims, damages, losses and expenses, including but not limited to attorney's fees, arising out of or resulting from the performance, including loss of use resulting therefrom and is caused in whole or in part by any negligent act(s) or omission of anyone directly or indirectly employed by the applicant or anyone for whose acts may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder.

By: Barbara Cline

Date: 6-29-26 Title: Executive Director

DIRECTIONS:

1. **COMPLETE AND SIGN THIS FORM**

WEST RIVER TRANSIT AUTHORITY, INC. DBA PRAIRIE HILLS TRANSIT

(A NON-PROFIT ORGANIZATION)

Financial Statements

September 30, 2025

CASEY PETERSON

West River Transit Authority, Inc. dba Prairie Hills Transit
Table of Contents
September 30, 2025

Independent Auditor's Report

Board of Directors
West River Transit Authority, Inc. dba Prairie Hills Transit
Spearfish, South Dakota

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of West River Transit Authority, Inc. dba Prairie Hills Transit (a non-profit organization) (the Organization), which comprise the statement of financial position as of September 30, 2025, 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 accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of September 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Organization's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Prior Audit Findings and Questioned Costs and the Corrective Action Plan (Unaudited) but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2026 on our consideration of the Organization'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 Organization'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 Organization's internal control over financial reporting and compliance.

Casey Peterson, LTD

Casey Peterson, LTD

Rapid City, South Dakota
March 24, 2026

FINANCIAL STATEMENTS

West River Transit Authority, Inc. dba Prairie Hills Transit
Statement of Financial Position
September 30, 2025

ASSETS	
Cash and Cash Equivalents	$ 1,091,147
Accounts Receivable, Net of Allowance for Credit Losses of $1,654	805,403
Inventory	10,202
Certificates of Deposit	816,319
Investments	3,080,217
Related-party Receivable - Long-term	10,000
Judgment Receivable, Net of Allowance for Credit Losses of $32,361	15,499
Patronage Dividends Receivable	10,983
Property and Equipment, Net	6,644,569
TOTAL ASSETS	$ 12,484,339
LIABILITIES AND NET ASSETS	
Liabilities:	
Accounts Payable	$ 210,072
Lease Liability - Finance Leases	2,242
Lease Liability - Operating Leases	99,719
Accrued Payroll Liabilities	65,908
Accrued Leave Payable	88,143
Retainage Payable	135,256
Unearned Revenue	36,864
Total Liabilities	638,204
Net Assets:	
Without Donor Restrictions:	
Undesignated	8,765,918
Board-designated	3,080,217
Total Net Assets	11,846,135
TOTAL LIABILITIES AND NET ASSETS	$ 12,484,339

The accompanying notes are an integral part of this statement.

West River Transit Authority, Inc. dba Prairie Hills Transit
Statement of Activities
For the Year Ended September 30, 2025

NET ASSETS WITHOUT DONOR RESTRICTIONS	
Revenue, Gains, and Other Support:	
Grants	$ 3,546,634
Medical Transportation Contracts	641,360
Public Transportation Contracts	607,395
Childcare Tuition	513,773
Net Investment Return	195,786
Contributions - Cash	165,445
Transit Fare Box Revenue	126,496
Miscellaneous Income	43,039
Interest Income	37,361
Meal Donations	35,722
Contributions - Gifts-in-kind	34,781
Gain on Sale of Property and Equipment	18,957
Commissioned Ticket Sales	4,444
Net Assets Released from Restrictions (Childcare)	500
Rent	60
Total Revenue, Gains, and Other Support	5,971,753
Expenses:	
Program Services:	
Transportation	3,187,647
Child Care	430,175
Supporting Services:	
Management and General	732,848
Fundraising	20,913
Total Expenses	4,371,583
Losses:	
Loss on Insurance Claim	334
Total Expenses and Losses	4,371,917
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	1,599,836
NET ASSETS WITH DONOR RESTRICTIONS	
Net Assets Released from Restrictions (Childcare)	(500)
TOTAL CHANGE IN NET ASSETS	1,599,336
NET ASSETS - BEGINNING	10,246,799
NET ASSETS - ENDING	$ 11,846,135

The accompanying notes are an integral part of this statement.

West River Transit Authority, Inc. dba Prairie Hills Transit
Statement of Functional Expenses
For the Year Ended September 30, 2025

	Program Services			Supporting Services		
	Transportation	Childcare	Total	Management and General	Fundraising	Total Expenses
Salaries	$ 1,272,343	$ 301,101	$ 1,573,444	$ 467,596	$ 17,410	$ 2,058,450
Depreciation and Amortization	712,109	490	712,599	-	-	712,599
Reimbursable Expenses	412,289	7,905	420,194	43,682	-	463,876
Payroll Taxes and Benefits	209,473	27,190	236,663	60,901	3,503	301,067
Fuel	220,465	-	220,465	-	-	220,465
Insurance	170,070	4,525	174,595	2,902	-	177,497
Contract Service	118,960	1,277	120,237	7,700	-	127,937
Supplies	9,530	62,475	72,005	11,762	-	83,767
Utilities	29,408	16,536	45,944	27,982	-	73,926
Professional Fees	-	371	371	46,190	-	46,561
Dues and Licenses	7,131	4,417	11,548	15,192	-	26,740
Miscellaneous	467	-	467	24,045	-	24,512
Repairs and Maintenance	16,368	-	16,368	226	-	16,594
Computer Services	6,970	1,275	8,245	7,192	-	15,437
Bank Charges and Credit Card Fees	-	1,510	1,510	6,266	-	7,776
Travel	863	-	863	4,907	-	5,770
Other Employee Costs	80	1,103	1,183	4,501	-	5,684
Advertising/Publications	-	-	-	1,804	-	1,804
In-kind Expense	1,121	-	1,121	-	-	1,121
	$ 3,187,647	$ 430,175	$ 3,617,822	$ 732,848	$ 20,913	$ 4,371,583

The accompanying notes are an integral part of this statement.

West River Transit Authority, Inc. dba Prairie Hills Transit
Statement of Cash Flows
For the Year Ended September 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	$ 1,599,336
Adjustments to Reconcile Change in Net Assets to Net Cash	
Provided by Operating Activities:	
Depreciation and Amortization	712,599
Capital Assets Purchased on Behalf of the Organization	(1,260,796)
Gain on Sale of Property and Equipment	(18,957)
Investment Fees Paid Using Investment Funds	27,610
Interest on Certificates of Deposit	(30,725)
Investment Gain	(207,656)
(Increase) Decrease in:	
Accounts Receivable	(433,676)
Inventory	373
Patronage Dividends Receivable	62
Increase (Decrease) in:	
Accounts Payable	154,667
Accrued Payroll Liabilities	(83,443)
Accrued Leave Payable	(11,884)
Unearned Revenue	3,295
Net Cash Provided by Operating Activities	450,805
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of Property and Equipment	(893,893)
Proceeds from Sale of Property and Equipment	22,217
Redemption of Certificates of Deposit	250,000
Net Cash Used by Investing Activities	(621,676)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(170,871)
CASH AND CASH EQUIVALENTS - BEGINNING	1,262,018
CASH AND CASH EQUIVALENTS - ENDING	$ 1,091,147
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION	
Capital Assets Purchased on Behalf of the Organization	$ 1,260,796

The accompanying notes are an integral part of this statement.

NOTE 1 - PURPOSE OF ORGANIZATION AND DESCRIPTION OF PROGRAMS

West River Transit Authority, Inc. dba Prairie Hills Transit (the Organization) is a non-profit organization classified by the Internal Revenue Service as tax-exempt under Section 501(c)(3). The Organization provides transportation and childcare services with the following programs:

Transportation - Prairie Hills Transit provides rural and specialized public transportation in various communities across western South Dakota. Transportation activities account for approximately 90% of the Organization's total revenues.

Childcare - Prairie Hills Child Care Center provides childcare services for ages six weeks to twelve years in Spearfish, South Dakota. Childcare activities account for approximately 10% of the Organization's total revenues.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and in accordance with accounting principles generally accepted in the United States of America. Therefore, they reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to grantor or donor-imposed restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and contingency fund.

Net Assets with Donor Restrictions - Net assets are subject to grantor or donor-imposed restrictions. Donor-imposed restrictions are released when a restriction expires or when a stipulated purpose for which the resource was restricted has been fulfilled or both.

The Organization reports contributions restricted by donors or grantors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or a purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions.

When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. When both net assets with donor restrictions and without donor restrictions are available for use, it is the Organization's policy to use net assets with donor restrictions first, then net assets without donor restrictions as needed.

Cash and Cash Equivalents

Cash equivalents consist of highly liquid investments with an initial maturity of three months or less. Cash allocated to the investment portfolio as part of the Organization's investment strategy is reported as investments.

Certificates of Deposit

Certificates of deposit bear interest ranging from 2% to 4% and have an original maturity of one year with no material penalty for early withdrawal.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable

Accounts receivable consist primarily of grant receivables from federal programs and program receivables from childcare tuition and transportation charges. Accounts receivable are recorded at the amount management expects to collect at the time services are rendered. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. The Organization uses historical loss information based on the aging of receivables as the basis to determine expected credit losses for receivables and believes that the composition of receivables at year-end is consistent with historical conditions, as payment terms and practices and the client base have not changed significantly. However, the current unemployment rate is at 4.3% and is based on reasonable and supportable forward-looking information. Management expects unemployment rates to increase over the next one to two years. Based on this information, management believes the Organization is likely to experience 0.25% higher credit losses than historically experienced. As such, management increased the credit loss percentages in each aging category by 0.25% to calculate expected credit losses. Interest is not charged on past-due balances.

Accounts Receivable, Net - Beginning	$	371,727
Accounts Receivable, Net - Ending	$	805,403

Allowance for Expected Credit Losses

The allowance for expected credit losses is estimated using relevant available information, from internal and external sources, relating to past events, current conditions, and reasonable and supportable forecasts. Management considers specific risk characteristics such as days past due and changes in economic and business conditions. The allowance is measured on a collective pool basis where similar risk characteristics exist. The Organization has identified the following segments: transit trade receivables, childcare trade receivables, contracted transportation receivables, and electric cooperative capital credits receivable. The Organization has the following activity for its allowance for credit losses for accounts receivable for the year ended September 30, 2025:

Beginning Balance	$	1,654
Provision for Expected Credit Losses		74
Write-offs		(74)
Ending Balance	$	1,654

The Organization believes historical loss information is a reasonable starting point in which to calculate the expected allowance for credit losses, as the Organization's receivables have remained consistent in nature and amount. Receivables are written off as a charge to the allowance for credit losses when management determines the receivable will not be collected. Changes in the valuation allowance have not been material to the financial statements. Payments are generally collected within 90 days of the billing date. Interest is not charged on past-due balances. For the year ended September 30, 2025, the allowance was $1,654.

Judgment Receivable

During the year ended September 30, 2017, the Organization was awarded restitution from a former employee by the Fourth Circuit Court of the South Dakota Unified Judicial System. The receivable related to this judgment was $47,860 as of September 30, 2025. The amount expected to be received and recorded as receivable for the year ended September 30, 2025 was $15,499.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Patronage Dividends Receivable

Patronage dividends receivable represent equity allocated to the Organization by utility cooperatives. Patronage dividends receivable are accounted for at cost plus allocated equities and retirements. The cooperatives' patronage savings and losses vary from year to year and interim information is not available. Accordingly, patronage dividends are recognized upon declaration by the cooperatives, and allocation of savings or losses is recognized when notified by the cooperatives. Differences between estimated and actual amounts are accounted for when known.

Unearned Revenue

The Organization reports transit and childcare funds received for services that have not yet been provided as unearned revenues. The Organization is also the recipient of grants that require expenditure for specified activities before the Organization is reimbursed by the grantor for the costs incurred.

The following table provides information about significant changes in unearned revenue related to transit fares, childcare tuition, and grant revenues received in advance:

Unearned Transit Fares, Childcare Tuition, and Grant Revenue - Beginning	$	33,569
Revenue Recognized for Transit Fares, Childcare Tuition, and Grant Revenue		(34,399)
Increase in Unearned Transit Fares and Childcare Tuition Due to Cash Received During the Year		37,694
Unearned Transit Fares, Childcare Tuition, and Grant Revenue - Ending	$	36,864

Inventory

Inventory is stated at the lower of cost or realizable value. The cost valuation method is first-in, first-out.

Income Taxes

Tax positions initially need to be recognized in the financial statements when it is more likely than not the position will be sustained upon examination by the taxing authorities.

The Organization is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code. The Organization is not liable for income taxes if it operates within the confines of its exempt status.

However, the Organization may be responsible for taxes on unrelated business activities. In the event of an examination of the income tax returns, the tax liability of the Organization could be changed if taxing authorities make adjustments to the tax-exempt purpose of the Organization or if taxing authorities determine activities are subject to unrelated business income.

As of September 30, 2025, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. The Organization's income tax filings are subject to audit by various taxing authorities. The Organization is no longer subject to federal and state income tax examinations by taxing authorities for fiscal years before 2022. Management continually evaluates expiring statutes of limitation, audits, proposed settlements, changes in tax law, and new authoritative rulings. The Organization believes its estimates are appropriate based on current facts and circumstances. Interest and penalties assessed by income taxing authorities, if any, are included in interest expense.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments

The Organization reports its investments in accordance with generally accepted accounting principles for not-for-profit organizations. The guidance prescribes that covered investments be reported on the Statement of Financial Position at fair value. Investment income is recognized as revenue in the period it is earned, and gains and losses are recognized as changes in net assets in the accounting period in which they occur. Net investment return (loss) is reported on the Statement of Activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of $5,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets. Purchased property and equipment are carried at cost. Donated property and equipment are recorded as contributions or grant revenue at their estimated fair value at the date of the donation. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor.

The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets as follows:

Buildings	40 years
Building Improvements	15 years
Equipment	3 - 7 years
Vehicles	4 - 10 years
Right-of-use Assets	5 - 40 years

Property and equipment are evaluated for impairment if the use of the asset significantly changes, or another indicator of possible impairment is noted. If the carrying value of the asset is not recoverable, the value is decreased to the asset's fair value. There were no indicators of asset impairment during the year ended September 30, 2025.

Revenue and Revenue Recognition

The Organization receives grant and contribution funding from various federal, state, and local agencies to provide transit and childcare services to the public. The Organization's grants and contributions are considered nonreciprocal transactions. Grants and contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or a purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the Statement of Activities as net assets released from restrictions. During the year ended September 30, 2025, the Organization released from restrictions $500 in donor-restricted contributions, which is reported as net assets without donor restrictions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A significant portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as unearned revenue on the Statement of Financial Position. As of September 30, 2025, the Organization had unexpended grants approximating $292,542 that have not been recognized on the accompanying Statement of Activities because the conditions on which they depend have not yet been met.

The Organization also has multiple revenue streams, which are accounted for as reciprocal exchange transactions, including contracts and fares for transit rides, childcare tuition, childcare meal revenues, and rental income.

Medical Transportation Contracts - The Organization has agreements with the State of South Dakota for transportation to medical appointments for qualifying individuals receiving Title XIX (Medicaid) benefits and with an area hospital for transportation of rural patients to and from medical appointments. The Organization bills monthly for specific trips after performance has been met. Revenues are based on rates set by Medicaid and the area hospital. Performance obligations are met at a point in time (when the transportation has been provided) and revenue is recognized at the time service is provided.

Public Transportation Contracts - The Organization provides public transportation to customers and bills monthly for transportation services provided after performance has been met. Revenue is based on the Organization's established fares. Performance obligations are met at a point in time (when the transportation has been provided) and revenue is recognized at the time service is provided. Transit fares received in advance are reported as unearned revenue until the services are performed.

Transit Fare Box Revenue - The Organization collects fares from passengers for scheduled trips. Revenue is based on the Organization's established fares and is recognized at a point in time when the performance obligation of providing transportation has been met and payment has been placed into drivers' fare boxes.

Token Sales - The Organization allows for the advance purchase of tokens for payment of transportation. The Organization recognizes revenue from token sales at the time of performance obligation (when transportation has been provided). The Organization records unearned revenue when customers purchase tokens and recognizes revenue as tokens are collected for transportation fares. Revenue from token sales is included with transit fare box revenue on the Statement of Activities.

Commissioned Ticket Sales - The Organization receives a commission for ticket sales for a national bus line. Commission is based on a set percentage of ticket sales. Commissions are billed weekly, the week after ticket sales occur. Revenue is recognized at the time of billing.

Childcare Tuition and Meal Revenues - Childcare tuition and meals are billed biweekly, in advance of the services being provided. The Organization's performance obligations are satisfied over time and performance is met when the childcare service has been rendered or the meal has been provided. Tuition and meal prices are based on set amounts for full or part-time enrollment. The Organization provides a discount to parents with multiple children in childcare, based on 5% of the oldest child's tuition. Tuition revenue is reported net of any discounts provided. The Organization also provides drop-in childcare services to parents. Drop-in childcare tuition is billed after the performance obligation has been satisfied. Tuition received in advance is reported as unearned revenue until the services are performed.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Rent Revenues - Rent revenues consist of payments received for the use of leased property owned by the Organization. Performance is met over time and revenue is recognized monthly as access and use of the space is provided to the lessee. Rent revenues are based on a set rental agreement price.

In-kind Contributions

Contributions of in-kind gifts are recorded at the fair market value of the goods or services on the date received. Contributed services that create or enhance a non-financial asset or those that require specialized skills and are provided by individuals possessing those skills and would typically need to be purchased if not contributed are recorded at their fair value in the period received.

Advertising Costs

The Organization's policy is to expense advertising costs as they are incurred. Advertising costs for the year ended September 30, 2025 were $1,804.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis on the Statement of Activities and the Statement of Functional Expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services based on periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Liquidity

Assets and liabilities are presented in the order of liquidity on the Statement of Financial Position. Any further restrictions are disclosed in the notes to the financial statements.

Leases

The Organization determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use assets and lease liabilities on the Statement of Financial Position except for leases with an initial lease term of less than 12 months, for which the Organization has made the short-term lease election.

Lease right-of-use assets and lease liabilities are recognized at the lease commencement date based on the present value of the lease payments over the lease term. Right-of-use assets also include adjustments related to lease payments made and lease incentives received at or before the commencement date. At lease commencement, lease liabilities are recognized based on the present value of the remaining lease payments and discounted using the Organization's estimated incremental borrowing rate. Right-of-use assets are amortized over the life of the lease. Operating lease expense is recognized on a straight-line basis over the lease term. Lease and non-lease components of lease agreements are accounted for separately. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option.

The Organization does not report right-of-use assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments on those leases are reported as lease expense on a straight-line basis over the lease term.

The Organization does have leases requiring recognition under FASB ASC 842 for the year ended September 30, 2025, which are reported in Note 14.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent matters at the date of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.

NOTE 3 - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without restrictions limiting their use, within one year of the date of the Statement of Financial Position, comprise the following:

Financial Assets Available for Use:	
Cash and Cash Equivalents	$ 1,091,147
Accounts Receivable, Net	805,403
Certificates of Deposit	816,319
Investments	3,080,217
	$ 5,793,086

The Organization's assets available for use consist of cash in bank, certificates of deposit, investment funds, and receivables expected to be collected currently. Management believes accounts receivable are collectible. There is a possibility that the collection of some balances could range from 30 to 90 days. Annual revenues are generally sufficient to support the Organization's operations. As explained in Note 13, the governing board has chosen to set aside the total balance of investments for capital preservation and liquidity. The Organization does not intend to spend these funds for operations, but cash can be made available at the board's discretion.

NOTE 4 - INVENTORY

Inventory consisted of $10,202 in fleet supplies as of September 30, 2025.

NOTE 5 - FAIR VALUE MEASUREMENTS

In accordance with accounting principles generally accepted in the United States of America, certain assets and liabilities are required to be measured at fair value on a recurring basis. For the Organization, the assets that are adjusted to fair value on a recurring basis are limited to the investments held by the Organization. The Organization has no liabilities recorded at fair value.

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. Additionally, the inputs used to measure the fair value are prioritized based on a three-level hierarchy. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

Level 1 - Observable inputs that reflect quoted prices for identical assets or liabilities in active markets, such as stock quotes.

Level 2 - Includes inputs other than Level 1 that are directly or indirectly observable in the marketplace, such as yield curves or other market data.

NOTE 5 - FAIR VALUE MEASUREMENTS (CONTINUED)

Level 3 - Unobservable inputs, which reflect the reporting entity's assessment of the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk, such as bid/ask spreads and liquidity discounts. Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for assets measured at fair value, on a recurring basis. There have been no changes to the methodologies used at September 30, 2025.

Equities - These funds consist of publicly traded securities that are priced by an investment manager or custodian with reference to available quotations for identical assets.

Alternatives/Mutual Funds - These funds are valued at the closing market prices of shares on the last trading day of the fiscal year, which is the basis for transactions at September 30, 2025.

Fixed-income Securities - Many fixed-income securities do not trade on a daily basis so, in the absence of available quotations for identical assets, must be valued using other methods. These securities are valued by the custodian through the use of outside pricing services. Such services employ pricing models and applications incorporating inputs such as security quality, cash flow, maturity and coupon, supplemental research and evaluation, and review of recent broker-dealer market price quotations for similar securities.

The fair value of each financial instrument in the table below was measured using input guidance and valuation techniques. The following table sets forth the inputs used and the estimated fair values of financial instruments at September 30, 2025:

	Level I	Total
Investments Measured at Fair Value:		
Fixed Income:		
Fixed Income Equities:		
Corporate Bonds	$ 245,697	$ 245,697
Fixed Income Mutual Funds:		
Intermediate Core-Plus Bond	117,277	117,277
US Fund Long Government	44,774	44,774
US Fund Intermediate Government	284,003	284,003
US Fund Corporate Bond	174,865	174,865
Short Term Inflation Protected Bond	47,542	47,542
High Yield Bond	162,052	162,052
Preferred Stock	17,201	17,201

NOTE 5 - FAIR VALUE MEASUREMENTS (CONTINUED)

	Level I	Total
Equities:		
Domestic Equities:		
US Fund Large Cap Blend	305,201	305,201
US Fund Mid Cap Blend	62,715	62,715
US Fund Small Cap Blend	31,133	31,133
International Equities:		
Diversified Emerging Markets Large Cap Blend	88,082	88,082
Foreign Large Cap Blend	69,990	69,990
Foreign Mid/Small Cap Blend	27,412	27,412
US Fund Foreign Large Blend	25,192	25,192
Alternatives:		
Alternative Mutual Funds:		
Mid Cap Value	30,865	30,865
Small Cap Value	51,032	51,032
Real Estate	62,636	62,636
Mutual Funds:		
Domestic Mutual Funds:		
US Balance/Asset Allocation	237,670	237,670
Large Cap Blend	119,626	119,626
Bank Loan	80,101	80,101
Intermediate/Long-term High Quality Bond	298,889	298,889
International Mutual Funds:		
Large Cap Blend	62,754	62,754
Strategic Income	348,079	348,079
Total Investments Measured at Fair Value	2,994,788	2,994,788
Investments Measured at Cost:		
Cash and Cash Equivalents	-	85,429
Total Investments	$ 2,994,788	$ 3,080,217

There were no Level II or Level III investments as of September 30, 2025. The Organization carried no other assets or liabilities measured at fair value on a recurring or non-recurring basis as of September 30, 2025.

In general, investments are exposed to various risks, such as interest rate, credit, and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes will occur in the near term and that such changes could materially affect the investment balances and the amounts reported on the Statement of Financial Position.

NOTE 6 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of September 30, 2025:

Land	$ 589,251
Buildings	3,916,617
Building Improvements	448,842
Equipment	1,890,685
Vehicles	4,166,207
ROU Asset - Finance Leases	3,664
ROU Asset - Operating Leases	102,584
Construction in Progress	1,511,966
	12,629,816
Less: Accumulated Amortization	(4,762)
Less: Accumulated Depreciation	(5,980,485)
Net Property and Equipment	$ 6,644,569

The land, buildings, and several vehicles were acquired with federal grants. The land, buildings, and vehicles are considered owned by the Organization while the items continue to be used within the transportation program for which they were purchased or in future authorized programs.

Payments for capital assets made from a granting agency on behalf of the Organization to vendors are included in grant revenue on the Statement of Activities, are included on the Statement of Cash Flows, and are capitalized. The total amount of payments made directly to vendors from a granting agency was $1,260,796 during the year ended September 30, 2025.

The Organization is in the process of constructing one building. The project is in Rapid City, South Dakota. As of September 30, 2025, construction in progress includes retainage payable of $135,256, which is expected to be paid upon completion of the project. Construction costs to date for the project, which have been capitalized as construction in progress, are $1,376,710 as of September 30, 2025. Total expected costs for the Rapid City project are $1,503,563, with estimated costs of completion of $127,000. The Organization expects the project to be completed in 2026.

NOTE 7 - RELATED-PARTY TRANSACTIONS

A Board member of the Organization is a representative on the Board of Black Hills Transit. Black Hills Transit is a non-profit organization organized to provide transportation services to the larger population areas that cannot be served by the Organization. During the year ended September 30, 2016, the Organization loaned Black Hills Transit $10,000 on a long-term basis. This is recorded in accounts receivable at year-end. This receivable is non-interest-bearing and will be repaid as Black Hills Transit has available cash flow. There were no loan payments received during the year ended September 30, 2025.

NOTE 8 - COMPENSATED ABSENCES

Employees of the Organization are entitled to paid time off based on job classification, length of service, and other factors. The paid time off, which is reported as Accrued Leave Payable, is recorded as a liability in the financial statements as it is vested and will be paid upon use or termination of employment.

NOTE 8 - COMPENSATED ABSENCES (CONTINUED)

The Organization previously offered an extended leave program, under which employees accrued extended sick leave based on specific criteria. The program was discontinued in August 2013. Employees may no longer accrue hours under this program. The use of the remaining extended leave hours is restricted based on defined criteria and is not payable upon termination of employment. Accordingly, no liability for the extended leave has been recorded in the financial statements. It is the policy of the Organization to recognize the costs of extended leave when paid to the employees upon use. The Organization estimated the value of the extended leave liability was $15,772 as of September 30, 2025.

NOTE 9 - CONCENTRATIONS

As of September 30, 2025, the Organization had amounts on deposit at certain financial institutions in excess of the insurance limits provided by the Federal Deposit Insurance Corporation (FDIC). The Organization has not experienced any losses in such accounts. The Organization monitors the financial stability of financial institutions regularly and management does not believe there is significant credit risk associated with deposits in excess of federally insured amounts.

A significant portion of the Organization's revenues consists of government grants. Therefore, its funding is vulnerable to changes in the legislative priorities of federal and state governments. Approximately 62% of the Organization's support came from federal, state, and local government agencies for the year ended September 30, 2025.

NOTE 10 - EMPLOYEE BENEFIT PLAN

On January 3, 2022, the Organization adopted a 401(k) Retirement Plan, an Internal Revenue Code Section 401(k) defined contribution plan. Employees may contribute through an elective salary reduction. Employees must complete one year of service and 1,000 hours and attain the age of 21 before they are eligible to participate.

The Organization can make a matching contribution of up to 6% of the employee's salary. Matching contributions to the plan were $49,659 for the year ended September 30, 2025.

NOTE 11 - JOINT AGREEMENTS WITH SURROUNDING COMMUNITIES

The Organization is a party to agreements between the State and other entities in surrounding communities for the use of transit facilities in Sturgis, South Dakota; Custer, South Dakota; and Belle Fourche, South Dakota. In prior years, the State of South Dakota Department of Transportation provided federal grant funds for the construction of facilities. The recipient entities provided land as matching funds for the grants. The transit facilities are restricted for use in providing public transportation services to meet the needs of citizens in the community. The Organization uses transit facilities to provide public transportation services to citizens in the communities.

NOTE 12 - CONTRIBUTED NONFINANCIAL ASSETS

As described in Note 2, contributed services and in-kind contributions that create or enhance a non-financial asset or those that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not contributed, and are recorded at their fair value in the period received. The Organization's policy related to gifts-in-kind is to utilize the assets given to carry out the mission of the Organization. If an asset is provided that does not allow the Organization to utilize it in its normal course of business, the asset will be sold at its fair market value as determined by an appraisal or specialist, depending on the type of asset.

NOTE 12 - CONTRIBUTED NONFINANCIAL ASSETS (CONTINUED)

During the year ended September 30, 2025, the Organization received contributed nonfinancial assets of $34,781. The Organization received a discount on software in the amount of $33,660 and tires in the amount of $1,121. The software will be used to carry out the objectives of the Enhanced Mobility of Seniors and Individuals with Disabilities (ICAM) Program. The tires were received to carry out the objectives of the Bus and Bus Facilities Formula Program. Based on current market rates for these services, the Organization would have paid $34,781 for the year ended September 30, 2025. Donated assets provided for the ICAM Program and Bus and Bus Facilities Formula Program are recorded at their estimated fair value, provided the Organization has a clearly measurable and objective basis for determining the value. These amounts are recorded as in-kind contributions on the Statement of Activities with an equal and offsetting amount included in the appropriate asset category. None of the donated items were used to generate income during the year ended September 30, 2025.

NOTE 13 - RESTRICTIONS AND LIMITATIONS ON NET ASSETS

Board-designated Net Assets

The governing board of the Organization has designated net assets without donor restrictions for the following purposes as of September 30, 2025:

Operating Fund	$	262,272
Contingency Funds		2,817,945
	$	3,080,217

The primary investment objectives of the operating fund are capital preservation and liquidity, and the primary investment objectives of the contingency funds are capital preservation and income.

NOTE 14 - LEASES

The Organization has entered into a finance lease for equipment and operating leases for office space and land. The obligations associated with these leases have been recognized as a liability in the Statement of Financial Position, which are based on future lease payments, discounted by the incremental borrowing rate for the operating leases and the rate implicit in the lease for finance leases. The Organization presents property and equipment net on the Statement of Financial Position and as such ROU Assets are reported in Note 6 above. Lease terms may include options to extend or terminate certain leases and are reflected in the valuation if it is reasonably certain that the Organization will exercise an option to extend or terminate a lease.

The Organization determines if an arrangement is or contains a lease at inception. ROU assets and lease liabilities reflect the present value of future minimum lease payments over the lease term. The ROU asset and corresponding liabilities associated with future lease payments at September 30, 2025 are shown below:

		Operating Leases		Finance Lease
ROU Asset	$	102,584	$	3,664
Lease Liability		99,719		2,242
Weighted Average:				
Discount Rate		2.00%		2.00%
Remaining Lease Term (Months)		471		36

NOTE 14 - LEASES (CONTINUED)

Future maturities of lease liabilities are presented in the following table for the years ending September 30:

	Operating Leases	Finance Lease	Total Lease Payments
2026	$ 9,120	$ 771	$ 9,891
2027	9,120	771	9,891
2028	6,620	771	7,391
2029	3,120	-	3,120
2030	3,120	-	3,120
Thereafter	106,860	-	106,860
Less: Discount	(38,241)	(71)	(38,312)
	$ 99,719	$ 2,242	$ 101,961

NOTE 15 - SUBSEQUENT EVENTS

Subsequent events were evaluated through the date of the independent auditor's report, which is the date the financial statements were available to be issued.

SINGLE AUDIT INFORMATION

CASEY PETERSON
CPAs & FINANCIAL ADVISORS

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors
West River Transit Authority, Inc. dba Prairie Hills Transit
Spearfish, 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 West River Transit Authority, Inc. dba Prairie Hills Transit (a nonprofit organization) (the Organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 24, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Casey Peterson, LTD

Casey Peterson, LTD

Rapid City, South Dakota
March 24, 2026

CASEY PETERSON
CPAs & FINANCIAL ADVISORS

Independent Auditor's Report on Compliance for
Each Major Federal Program and Report on Internal Control
over Compliance in Accordance with the Uniform Guidance

Board of Directors
West River Transit Authority, Inc. dba Prairie Hills Transit
Spearfish, South Dakota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited West River Transit Authority, Inc. dba Prairie Hills Transit's (a non-profit organization) (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended September 30, 2025. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

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 (*Government Auditing Standards*); 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 Organization 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 Organization'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 Organization'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 Organization'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 GAAS, *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 Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the Organization'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 Organization'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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2025-001 to be a material weakness.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the internal control over compliance finding identified in our compliance audit and described in the accompanying Schedule of Findings and Questioned Costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Casey Peterson, LTD

Casey Peterson, LTD

Rapid City, South Dakota
March 24, 2026

SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

a. The Independent Auditor's Report expresses an unmodified opinion on the financial statements of West River Transit Authority, Inc. dba Prairie Hills Transit.

b. No findings related to the audit of the financial statements are 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.*

c. No instances of noncompliance material to the financial statements, which are required to be reported in accordance with *Government Auditing Standards*, were noted during the audit.

d. An instance of noncompliance or deficiencies in internal control over compliance related to the major federal programs is reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance.

e. The independent auditor's report on compliance for each major federal award program of West River Transit Authority, Inc. dba Prairie Hills Transit expresses an unmodified opinion on each major federal program. A material weakness was reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance.

f. Audit findings required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.

g. The federal awards tested as major programs were:

Assistance Listing (AL) Number	Name of Federal Program
AL #20.509	Formula Grants for Rural Areas and Tribal Transit Program

h. The dollar threshold used to distinguish between Type A and Type B federal award programs was $1,000,000.

i. West River Transit Authority, Inc. dba Prairie Hills Transit qualified as a low-risk auditee.

FINDINGS AND QUESTIONED COSTS - FINANCIAL STATEMENTS AUDIT

There were no findings related to the financial statement audit.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS PROGRAM AUDIT

Formula Grants for Rural Areas and Tribal Transit Program AL# 20.509
Material Weakness
Internal Control over Compliance
Lack of Review and Approval over Payroll

2025-001 *Condition*: During our testing of controls over payroll, we identified three instances of payroll summary reports lacking an indication of review and approval.

Criteria: The Uniform Guidance 2 CFR 200.303 requires auditees to establish and maintain effective internal control over federal awards that provides reasonable assurance that the awards are being managed in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The Organization should have a system of internal control in place to provide reasonable assurance that payroll summary reports are accurate and are being reviewed.

Cause: The Organization has experienced significant turnover in HR positions and has had the Executive Director and Finance Manager take on these duties, along with their normal duties, until a replacement can be found.

Effect: In the absence of review, payroll errors may go undetected, potentially resulting in inaccurate payroll records and payments. The possibility of fraud or noncompliance occurring and not being prevented or detected and corrected is present.

Context: During our testing of a sample of six payroll summary reports, we noted an instance of a lack of review and approval. We then expanded the sample to 12 payroll summary reports, identifying one further instance of lack of review and approval, at which point the sample was again expanded to 24. A third instance was identified during the testing over the expanded sample, at which point testing ceased, and we determined that we could not rely on controls. The control deficiency did not result in a material impact on the program and did not reach the threshold for reporting questioned costs.

Repeat of Prior Year Finding: No

Auditor's Recommendation: We recommend that payroll summary reports be reviewed and approved prior to completing the payroll process. If the Executive Director is unavailable, another staff member should review and approve the reports so the payroll process can be completed.

View of Management: Management agrees with the finding. A response can be found in the Corrective Action Plan.

Prairie Hills TRANSIT

2015 Tumble Weed Trail, Spearfish, SD 57783
Office (605) 642-6668 Fax (605) 642-6434
www.prairiehillstransit.org

SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

FINDINGS AND QUESTIONED COSTS - FINANCIAL STATEMENTS AUDIT

There were no findings related to the financial statement audit.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS PROGRAM AUDIT

There were no findings related to the major federal awards program audit.

Prairie Hills TRANSIT

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www.prairiehillstransit.org

CORRECTIVE ACTION PLAN (UNAUDITED)

West River Transit Authority, Inc. dba Prairie Hills Transit respectfully submits the following Corrective Action Plan for the year ended September 30, 2025.

Name and address of independent public accounting firm:

Casey Peterson, LTD
909 Saint Joseph Street, Ste 101
Rapid City, South Dakota 57701

FINDINGS - MAJOR FEDERAL AWARD PROGRAMS

Formula Grants for Rural Areas and Tribal Transit Program AL# 20.509
Material Weakness
Internal Control over Compliance
Lack of Review and Approval over Payroll

2025-001 *Condition*: During our testing of controls over payroll, we identified three instances of payroll summary reports lacking an indication of review and approval.

Criteria: The Uniform Guidance 2 CFR 200.303 requires auditees to establish and maintain effective internal control over federal awards that provides reasonable assurance that the awards are being managed in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The Organization should have a system of internal control in place to provide reasonable assurance that payroll summary reports are accurate and are being reviewed.

Repeat of Prior Year Finding: No.

Auditor's Recommendation: We recommend that payroll summary reports be reviewed and approved prior to completing the payroll process. If the Executive Director is unavailable, another staff member should review and approve the reports so the payroll process can be completed.

Management's Response: Payroll reports will be reviewed and approved by the Executive Director. If the Executive Director is unavailable, another staff member will review and approve the reports. The Executive Director has reviewed and approved all payroll reports to date.

Completion Date: March 17, 2026

West River Transit Authority, Inc. dba Prairie Hills Transit
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2025

AL Numbers	Major Program	Cluster/Program Name	Pass-through Entity	Pass-through Entity Identifying Number	Amount
		U.S. Department of Transportation			
		Federal Transit Cluster			
20 . 526	N	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	SD Department of Transportation	Note 5	$ 1,973,399
		Total Federal Transit Cluster			1,973,399
		Transit Services Programs Cluster			
20 . 513	N	Enhanced Mobility of Seniors and Individuals with Disabilities	N/A	N/A	205,920
20 . 513	N	Enhanced Mobility of Seniors and Individuals with Disabilities	SD Department of Transportation	Note 6	6,859
		Total Transit Services Programs Cluster			212,779
20 . 509	Y	Formula Grants for Rural Areas and Tribal Transit Program (Note 3)	SD Department of Transportation	Note 7	1,098,149
		Total U.S. Department of Transportation			3,284,327
		U.S. Department of Health and Human Services			
		Aging Cluster			
93 . 044	N	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Note 3)	SD Department of Human Services	812218	103,803
		Total Aging Cluster			103,803
		Total Federal Financial Assistance			$ 3,388,130

See independent auditor's report.

West River Transit Authority, Inc. dba Prairie Hills Transit
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended September 30, 2025

NOTE 1: This schedule of expenditures of federal awards includes the federal grant activity of West River Transit Authority, Inc. dba Prairie Hills Transit and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, preparation of the basic financial statements.

NOTE 2: West River Transit Authority, Inc. dba Prairie Hills Transit did not elect to use the 10% de minimis indirect cost rate.

NOTE 3: Federal reimbursements are not based upon specific expenditures; therefore, the amounts reported here represent cash received rather than federal expenditures.

NOTE 4: West River Transit Authority, Inc. dba Prairie Hills Transit has not passed any awards through to subrecipients.

NOTE 5: Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs pass-through entity identifying numbers include 812155, 812184, 812192, 812200, and 812232.

NOTE 6: Enhanced Mobility of Seniors and Individuals with Disabilities pass-through entity identifying numbers include 812055 and 812141.

NOTE 7: Formula Grants for Rural Areas and Tribal Transit Program pass-through entity identifying numbers include 812218, SD-2023-009 #31, SD-2023-009 #29, SD-2023-009 #48-R, SD-2023-009 #46, SD-2023-009 #61, SD-2023-009 #72, SD-2023-009 #76, SD-2025-001 #9, SD-2025-001 #10, and SD-2025-001 #79.

See independent auditor's report.

PU COUNTY	FALL RIVER
TRIP STATUS	Confirmed
PU CITY	EDGEMONT

Sum of TOTAL PASS	**Column Labels**			
Row Labels	**2023**	**2024**	**2025**	**Grand Total**
MEDICAL	**52**	**56**	**81**	**189**
PUBLIC	31	16	10	57
SENIOR	21	40	71	132
NUTRITION	**50**	**31**		**81**
PUBLIC		31		31
SENIOR	50			50
PERSONAL/SHOP		**5**	**9**	**14**
PUBLIC		2	1	3
SENIOR		3	8	11
RECR/SOCIAL	**1**	**4**	**1**	**6**
PUBLIC	1			1
SENIOR		4	1	5
Grand Total	**103**	**96**	**91**	**290**

	From 2023-2024	From 2024-2025	From 2023-2025
INCREASE	-7%	-5%	-12%

West River Transit Authority, INC. dba
Prairie Hills Transit
Organizational Budget - Edgemont Location
FYE 09-30-2027

Projected Income

Grant Income -Federal/State		$ 15,000.00	
United Way Grant		200.00	
Fare Billing		1,000.00	
Fare Boxes		1,000.00	
Title 19/Medicaid		2,000.00	
Health Care Contracts		1,000.00	
Total Projected Income			$ 20,200.00

Projected Administrative Budget

80% Paid by Federal Income
20% Local Match Required

Salaries & Benefits	$ 6,500.00		
Travel/Training	100.00		
Office Utilities	200.00		
Office Supplies/Telephone	300.00		
Office Postage/Bnk Fees	300.00		
Service Contracts	200.00		
Audit	500.00		
Marketing/Ads/Promotion	100.00		
Physicals/Pre-employment/Random	100.00		
Vehicle Insurance	1,500.00		
Bus, Garage & Gen Liability Insurance	700.00		
Total Projected Administrative		$ 10,500.00	

Projected Operating Budget

50% Paid by Federal Income
50% Local Match Required

Salaries & Benefits	$ 20,000.00		
Garage Utilities	400.00		
Garage Supplies/Telephone	200.00		
Garage Maintenance	100.00		
Normal Maintenance/Supplies	100.00		
Major Repairs	-		
Tires	100.00		
Fuel	3,000.00		
Contract Services (Lawn/Snow)	100.00		
Other (Licenses)	100.00		
Total Projected Operating		24,100.00	
Total Projected Expenses			34,600.00
Projected Net Income without Local Cash Match			$ (14,400.00)
2027 Local Cash Match Request - City of Edgemont			2,000.00
2027 Local Cash Match Request - Fall River County			5,000.00
Projected Net Income with Local Cash Match			$ (7,400.00)

West River Transit Authority, INC. dba
Prairie Hills Transit
Organizational Budget - Edgemont Location
FYE 09-30-2027

Projected Income

Grant Income -Federal/State		$ 15,000.00	
United Way Grant		200.00	
Fare Billing		1,000.00	
Fare Boxes		1,000.00	
Title 19/Medicaid		2,000.00	
Health Care Contracts		1,000.00	
Total Projected Income			$ 20,200.00

Projected Administrative Budget

80% Paid by Federal Income
20% Local Match Required

Salaries & Benefits	$ 6,500.00		
Travel/Training	100.00		
Office Utilities	200.00		
Office Supplies/Telephone	300.00		
Office Postage/Bnk Fees	300.00		
Service Contracts	200.00		
Audit	500.00		
Marketing/Ads/Promotion	100.00		
Physicals/Pre-employment/Random	100.00		
Vehicle Insurance	1,500.00		
Bus, Garage & Gen Liability Insurance	700.00		
Total Projected Administrative		$ 10,500.00	

Projected Operating Budget

50% Paid by Federal Income
50% Local Match Required

Salaries & Benefits	$ 20,000.00		
Garage Utilities	400.00		
Garage Supplies/Telephone	200.00		
Garage Maintenance	100.00		
Normal Maintenance/Supplies	100.00		
Major Repairs	-		
Tires	100.00		
Fuel	3,000.00		
Contract Services (Lawn/Snow)	100.00		
Other (Licenses)	100.00		
Total Projected Operating		24,100.00	
Total Projected Expenses			34,600.00
Projected Net Income without Local Cash Match			$ (14,400.00)
2027 Local Cash Match Request - City of Edgemont			2,000.00
2027 Local Cash Match Request - Fall River County			5,000.00
Projected Net Income with Local Cash Match			$ (7,400.00)

City of Edgemont

Application for Funding
For Budget Year 2027

NAME OF ORGANIZATION: Edgemont Sr Citizens

ADDRESS: PO Box 566 CITY: Edgemont STATE: SD ZIP: 57735

CONTACT PERSON: Frank Gregg CONTACT NUMBER: 605-440-3776

TOTAL FUNDING AMOUNT REQUESTED: $ 10,000.00

ARE THESE FUNDS TARGETED TOWARD A PARTICULAR PROJECT? YES ☑ NO ☐

NAME OF PROJECT: We are replacing some old windows

BRIEFLY DESCRIBE THE PLANNED USE OF FUNDS: We are getting some estimates

WILL ANY OF THE FOLLOWING DIRECTLY BENEFIT FROM THE PROJECT:

RECREATION ☐ SENIORS ☑ DRUG AWARENESS ☐
ECONOMIC DEVELOPMENT ☐ CEMETERY ☐ MUSEUM ☐
BUSSING SERVICES ☐

FUNDING RECEIVED FROM THE CITY OF EDGEMONT:

2023 $ 3600.00 2025 $ 6500.00
2024 $ 4500.00 2026 $ 10,000.00

HOLD HARMLESS CLAUSE:

To the fullest extent permitted by law, the applicant indemnifies and hold harmless the City of Edgemont and its agents, employees and volunteers, if funding is provided by the City, from and against all claims, damages, losses and expenses, including but not limited to attorney's fees, arising out of or resulting from the performance, including loss of use resulting therefrom and is caused in whole or in part by any negligent act(s) or omission of anyone directly or indirectly employed by the applicant or anyone for whose acts may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder.

By: Mary C Wallenbeck

Date: 6-30-26 Title: Treasurer

DIRECTIONS:

1. **COMPLETE AND SIGN THIS FORM**
2. **ATTACH 2 YEARS OF FINANCIAL STATEMENTS –YOUR REQUEST WILL NOT BE CONSIDERED WITHOUT DETAILED STATEMENTS**
3. **RETURN TO THE FINANCE OFFICE NO LATER THAN JULY 3, 2026**

Edgemont Senior Citizens Club Budget		2026		Italics = estimated										
Income		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals
City of Edgemont	*$ 6,500.00*	$ 10,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000.00
Coffee Fund	*$ 1,400.00*	$ -	$ 108.00	$ 158.25	$ 61.85	$ 68.50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Copies	$ 25.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dividend-GWTC	*$ 279.00*	$ -												$ -
Donations	*$ 5,000.00*	$ 281.19	$ 5,060.00	$ -		$ 1,780.00								$ 7,121.19
Dues (50 members)	$ 2,000.00	$ 1,360.00	$ 320.00	$ -										$ 1,680.00
Fall River County	*$ 3,200.00*	$ 3,500.00												$ 3,500.00
Fundraiser - Other	*$ 2,000.00*		$ -	$ 700.00										$ 700.00
Grant-Fed	$ -				$ 2,017.92									$ 2,017.92
Memorials	*$ 500.00*	$ 50.00												$ 50.00
Rent Unions	*$ 800.00*													$ -
Rent:Cards	*$ 240.00*	$ 40.00		$ 20.00	$ 30.00									$ 90.00
Rent:Ceramics	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rent:Chruch Org	*$ 300.00*	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rent:Other	*$ 310.00*	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rent:Quilters	*$ 100.00*	$ -	$ -	$ 125.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 125.00
Rent:WSDSS	*$ 4,200.00*	$ 350.00	$ 350.00	$ 350.00	$ 350.00	$ 350.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,750.00
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals	*$ 26,854.00*	$ 15,581.19	$ 5,838.00	$ 1,353.25	$ 2,459.77	$ 2,198.50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 27,430.71

Income and Expenses This Month (Customized)

1/1/2025 through 12/31/2025

12-31-25

All values shown in US Dollar

Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Income													
Coffee	272.66	92.00	139.00	141.85	113.86	97.00	108.81	0.00	159.10	71.00	0.00	152.02	1,347.30
Donation	260.00	20.00	0.00	25.00	30.00	0.00	200.00	0.00	250.00	0.00	1,400.00	1,220.00	3,405.00
Donation Memorial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	1,000.00	50.00	0.00	1,200.00
Dues	760.00	240.00	160.00	120.00	120.00	40.00	0.00	0.00	0.00	80.00	0.00	320.00	1,840.00
Fund Raiser	305.00	0.00	0.00	0.00	140.00	0.00	0.00	1,364.00	475.00	0.00	0.00	142.00	2,426.00
Funding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
City	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,500.00
Total	*6,500.00*	*0.00*	*0.00*	*0.00*	*0.00*	*5,000.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*11,500.00*
Golden West Div	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228.65	0.00	0.00	0.00	228.65
Reimbursement	0.00	222.57	0.00	0.00	0.00	0.00	0.00	0.00	774.03	0.00	0.00	0.00	996.60
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00
American Legion Aux	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
BLET Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00	0.00	0.00	0.00	400.00
Cards	120.00	20.00	0.00	40.00	10.00	0.00	0.00	0.00	0.00	25.00	25.00	8.00	248.00
Center	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Other	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Quilters	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Trainman Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00	0.00	0.00	0.00	400.00
Total	*120.00*	*120.00*	*0.00*	*140.00*	*210.00*	*0.00*	*0.00*	*0.00*	*800.00*	*125.00*	*25.00*	*8.00*	*1,548.00*
Rent MOW	1,050.00	350.00	0.00	350.00	700.00	350.00	350.00	0.00	700.00	350.00	0.00	700.00	4,900.00
funding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	0.00	0.00	0.00	0.00	3,500.00
Total	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*3,500.00*	*0.00*	*0.00*	*0.00*	*0.00*	*3,500.00*
Total Income	9,267.66	1,044.57	299.00	776.85	1,313.86	5,487.00	658.81	4,864.00	3,536.78	1,626.00	1,475.00	2,542.02	32,891.55
Expense													
Bank Charges	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	163.61	0.00	0.00	173.61
Service Charges	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
Total	*10.00*	*0.00*	*0.00*	*2.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*163.61*	*0.00*	*0.00*	*175.61*
Bills & monthly payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Telephone	117.14	117.71	116.96	120.04	116.95	116.96	113.14	112.95	112.60	112.87	118.07	117.75	1,393.14
Utilities	0.00	0.00	0.00	0.00	39.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.95
Electricity	289.00	289.00	289.00	289.00	289.00	289.00	289.00	289.00	282.95	289.00	289.00	289.00	3,461.95
Garbage & Recycling	85.34	0.00	170.68	85.34	0.00	127.94	85.34	85.34	85.34	85.34	85.34	85.34	981.34
Propane	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,280.50	0.00	0.00	0.00	3,280.50
Water & Sewage	88.95	91.03	87.40	127.35	87.40	87.40	87.40	115.85	150.35	87.48	171.41	138.93	1,320.95
Total	*580.43*	*497.74*	*664.04*	*621.73*	*533.30*	*621.30*	*574.88*	*603.14*	*3,911.74*	*574.69*	*663.82*	*631.02*	*10,477.83*
Business	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Stamps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.00	0.00	0.00	78.00
Supplies	57.88	21.99	0.00	0.00	0.00	0.00	0.00	165.15	0.00	0.00	0.00	0.00	245.02
Total	*57.88*	*21.99*	*0.00*	*0.00*	*100.00*	*0.00*	*0.00*	*165.15*	*0.00*	*78.00*	*0.00*	*0.00*	*423.02*
Cleaning	240.00	240.00	240.00	300.00	180.00	300.00	240.00	240.00	300.00	420.00	0.00	600.00	3,300.00
Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Speaker	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
Total	*0.00*	*0.00*	*0.00*	*50.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*50.00*
Home Maintainance	0.00	0.00	0.00	368.51	0.00	51.45	51.45	0.00	0.00	0.00	0.00	0.00	471.41
Improvements	0.00	0.00	214.98	0.00	587.35	0.00	3,600.00	3,132.31	0.00	0.00	0.00	0.00	7,534.64
Repairs	175.21	0.00	0.00	0.00	14.03	0.00	112.79	0.00	1,000.00	1,790.25	0.00	0.00	3,092.28
Yard & Garden	0.00	0.00	0.00	0.00	95.00	0.00	200.00	0.00	35.00	95.00	0.00	0.00	425.00
Total	*175.21*	*0.00*	*214.98*	*368.51*	*696.38*	*51.45*	*3,964.24*	*3,132.31*	*1,035.00*	*1,885.25*	*0.00*	*0.00*	*11,523.33*
Home Maintainance Sewer	0.00	0.00	500.00	425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	925.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	475.88	475.88	475.88	475.88	561.36	560.89	970.14	970.14	409.25	409.25	409.25	409.25	6,603.05
Total	*475.88*	*475.88*	*475.88*	*475.88*	*561.36*	*560.89*	*970.14*	*970.14*	*409.25*	*409.25*	*409.25*	*409.25*	*6,603.05*
Other Misc. Expenses	0.00	39.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.15

Edgemont Senior Citizens Center		2026												
Expenses		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Advertising	$ 200.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bank Charges	$ 10.00	$ 10.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10.00
Cleaning	$ 3,120.00	$ -	$ 300.00	$ 240.00	$ 240.00	$ 240.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,020.00
Coffee	$ 100.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Computer supplies	$ 400.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contract Labor	$ 2,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Electricity BH Power	$ 3,048.00	$ 289.00	$ 257.00	$ 257.00	$ 257.00	$ 257.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,317.00
Dues, Chamber of Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fees: State	$ 10.00	$ -	$ 10.25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10.25
Insurance Building liability	$ 4,560.00	$ 409.25	$ 409.25	$ 409.25	$ 409.25	$ 409.25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,046.25
Maintenance/Furnace Repair	$ 1,500.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
News Paper	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PO Box Rent	$ 120.00	$ -	$ -	$ -	$ -	$ 106.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 106.00
Postage	$ 78.00	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Propane	$ 8,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies and Materials, Misc	$ 240.00	$ -	$ 117.49	$ -	$ -	$ 20.18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 137.67
TeleCom	$ 1,500.00	$ 123.69	$ 119.36	$ 119.35	$ 119.86	$ 118.91	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 601.17
Trash Sander Sanitation	$ 1,067.04	$ 85.34	$ 98.98	$ 98.98	$ 98.98	$ 98.98	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 481.26
Water: City of Edgemont	$ 1,188.00	$ 127.43	$ 127.43	$ 139.38	$ 127.43	$ 127.43	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 649.10
Yard Work	$ 380.00	$ -	$ -	$ -	$ -	$ 135.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 135.00
Grant-Fed/Frig/Freezer	$ -	$ -	$ -	$ 2,384.87	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,384.87
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total Expenses	$ 27,521.04	$ 1,044.71	$ 1,439.76	$ 3,648.83	$ 1,252.52	$ 1,512.75	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,898.57
Total Income	$ 26,854.00	$ 15,581.19	$ 5,838.00	$ 1,353.25	$ 2,459.77	$ 2,198.50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 27,430.71
Total Expenses	$ 27,521.04	$ 1,044.71	$ 1,439.76	$ 3,648.83	$ 1,252.52	$ 1,512.75	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,898.57
Profit (Loss)	$ (667.04)	$ 14,536.48	$ 4,398.24	$ (2,295.58)	$ 1,207.25	$ 685.75	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,532.14

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Total Exp[illegible]	1,539.40	1,274.76	2,094.90	2,243.12	2,071.04	1,533.64	5,749.26	5,110.74	5,655.99	3,530.80	1,073.07	1,640.27	33,516.[illegible]
Grand Total	7,728.26	[illegible]	[illegible]	[illegible]	[illegible]	3,953.3[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	401.93	901.75	[illegible]

City of Edgemont

Application for Funding
For Budget Year 2027

NAME OF ORGANIZATION: Edgemont YMCA

ADDRESS: PO Box 29 CITY: Edgemont STATE: SD ZIP: 57735

CONTACT PERSON: Kelsey Trotter CONTACT NUMBER: 307-756-2959

TOTAL FUNDING AMOUNT REQUESTED: $23,000

ARE THESE FUNDS TARGETED TOWARD A PARTICULAR PROJECT? YES ☒ NO ☐

NAME OF PROJECT: Management of City of Edgemont swimming pool

BRIEFLY DESCRIBE THE PLANNED USE OF FUNDS: Funds will be used to safely manage the City of Edgemont swimming pool during the summer of 2027; providing a safe environment for children and families to enjoy. We will Also hold swimming lessons to build strong swimmers and confident kids around water.

WILL ANY OF THE FOLLOWING DIRECTLY BENEFIT FROM THE PROJECT:

RECREATION ☒ SENIORS ☐ DRUG AWARENESS ☐
ECONOMIC DEVELOPMENT ☐ CEMETERY ☐ MUSEUM ☐
BUSSING SERVICES ☐

FUNDING RECEIVED FROM THE CITY OF EDGEMONT:
2023 $17,000 2025 $20,000
2024 $18,000 2026 $22,000

HOLD HARMLESS CLAUSE:

To the fullest extent permitted by law, the applicant indemnifies and hold harmless the City of Edgemont and its agents, employees and volunteers, if funding is provided by the City, from and against all claims, damages, losses and expenses, including but not limited to attorney's fees, arising out of or resulting from the performance, including loss of use resulting therefrom and is caused in whole or in part by any negligent act(s) or omission of anyone directly or indirectly employed by the applicant or anyone for whose acts may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder.

By: Kelsey Trotter

Date: June 30, 2026 Title: Branch Manager

DIRECTIONS:

1. **COMPLETE AND SIGN THIS FORM**
2. **ATTACH 2 YEARS OF FINANCIAL STATEMENTS –YOUR REQUEST WILL NOT BE CONSIDERED WITHOUT DETAILED STATEMENTS**
3. **RETURN TO THE FINANCE OFFICE NO LATER THAN JULY 3, 2026**

Edgemont YMCA Aquatics
2024/2025 Actual 2026 YTD/Budget

Account Number	Account Name	2026 YTD	2026 Budget	2025 Actual	2025 Budget	2024 Actual
Revenue						
01-03-12-4050-SwimAc	Y-USA Swim Access Grant Revenue	$ -	$ 2,500.00			
01-03-10-4410	Vending Sales - Edgemont	$ 43.00	$ 600.00	$ 611.00	$ 600.00	$ 594.65
01-03-12-4200-AQCity	EDG Aquatics Program Revenue	$ 22,000.00	$ 22,000.00	$ 20,000.00	$ 20,000.00	$ 18,000.00
01-03-12-4200-AQLess	EDG Aquatics Program Revenue	$ -	$ 555.00	$ 555.00	$ 675.00	$ 675.00
01-03-12-4200-AQPass	EDG Aquatics Program Revenue	$ 120.00	$ 1,480.00	$ 1,480.00	$ 1,280.00	$ 1,286.00
	Total Unrestricted Revenue	$ 22,163.00	$ 27,135.00	$ 22,646.00	$ 22,555.00	$ 20,555.65
	Total Restricted Revenue			$ -	$ -	$ -
	Total Revenue	$ 22,163.00	$ 27,135.00	$ 22,646.00	$ 22,555.00	$ 20,555.65
Expenses						
01-03-01-5800	YMCA Fair Share - Edgemont	$ 388.00	$ 475.00	$ 397.00	$ 395.00	$ 360.00
01-03-02-5000	EDG Program Director Salaries	$ 430.00	$ 4,300.00	$ 3,591.00	$ 3,150.00	$ 3,000.00
01-03-12-5000	EDG Aquatics Salaries	$ 581.17	$ 10,572.48	$ 9,979.52	$ 11,982.00	$ 8,677.05
01-03-02-5100	EDG Aquatics Benefits	$ 44.45	$ 891.24	$ 1,357.05	$ 1,557.30	$ 1,167.71
01-03-12-5200	Aquatics Training	$ 315.00	$ 325.00	$ 325.00	$ 325.00	$ 325.00
01-03-02-5530	Telephone Expense	$ 25.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00
01-03-10-5310	Vending for Resale - Edgemont	$ 220.00	$ 495.00	$ 486.65	$ 495.00	$ 480.82
01-03-12-5200	Edgemont Aquatic Supplies		$ 200.00	$ 91.29	$ 250.00	$ 418.85
01-03-12-5400	Maintenance Supplies - Edgemont Pool	$ 2,352.05	$ 4,000.00	$ 5,925.20	$ 3,900.00	$ 3,856.13
01-03-12-5420	Edgemont Pool Liability Insurance	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00
	Total Unrestricted Expenses	$ 4,655.67	$ 21,633.72	$ 22,527.71	$ 22,429.30	$ 18,660.56
	Total Restricted Expenses			$ -	$ -	$ -
	Total Expenses	$ 4,655.67	$ 21,633.72	$ 22,527.71	$ 22,429.30	$ 18,660.56
	Change in Net Assets	$ 17,507.33	$ 5,501.28	$ 118.29	$ 125.70	$ 1,895.10

AGENDA ITEM REQUEST FORM

EDGEMONT CITY COUNCIL MEETING

TO BE HELD 7/7/2026

NAME: Cad R Waite

WARD: I

PHONE: (605) 309-1568

Directions: Give a brief summary of the action you would like the Council to take.
This form must be returned to City Hall by 3:00 p.m. on the Friday preceding a regularly scheduled meeting.
Regular Council Meetings are held the first and third Tuesdays of each month.
Please note this form is made available to the Public.

ACTION REQUESTED: Temporary Liquor License Transfer to Fall River Co Fair

Directions: Give a detailed account of the reasons you feel the Council should take the above action.
State the history behind the request and as much information supporting your request as you can.
Attach additional sheets if necessary. Be as thorough as possible.

REASONS FOR ACTION: I would like to have my liquor license transfered Temporarily to Fall River County Fair for the purpose of sales to public

SIGNATURE [signature]

DATE 7/1/24

City of Edgemont

PO Box A, 412 2nd Ave
Edgemont SD 57735
605-662-7422 (Phone) 605-662-7922 (Fax)
www.cityofedgemont.org

SPECIAL EVENT ALCOHOLIC BEVERAGE LICENSE APPLICATION

Name of Applicant: Cad R. White

Address: 309 5th Ave.

City/State/Zip: Edgemont SD 57735

Cell/Phone Number (605)309-1568

Type of Alcohol To Be Served:

☑ Liquor

☐ Malt Beverage

Event Fall River Co. Fair

Location Fall River Co. Fair Grounds

Date of Event 7/29 - 8/2

The above temporary license is for a one time use only for the event and date of event as specified. Any other use is not permitted.

The undersigned applicant certifies under the penalties of perjury, by law provided that all statements herein are true and correct; that the said applicant complies with all of the statutory requirements for the class of license being applied for and in addition agrees to permit agents of the Department of Revenue access to the licensed permit and records as provided in SDCL 35-2-2.1, and agrees this application shall constitute a contract between applicant and the City of Edgemont entitling the same or any peace officers to inspect the premises, books, and records at any time for the purpose of enforcing the provisions of Title 35, SDCL, as amended.

Signed this 1 day of July, 20 26.

CR White
Signature of Applicant

Don McHaffey
Witness

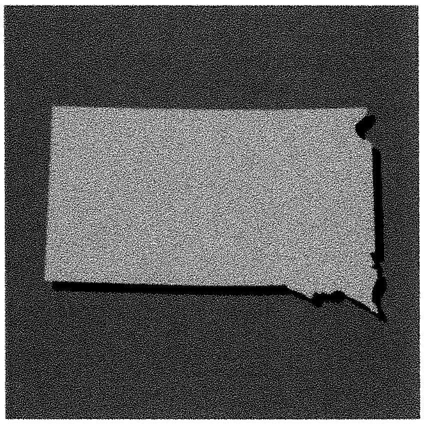
Approved: _________ Not Approved: __________

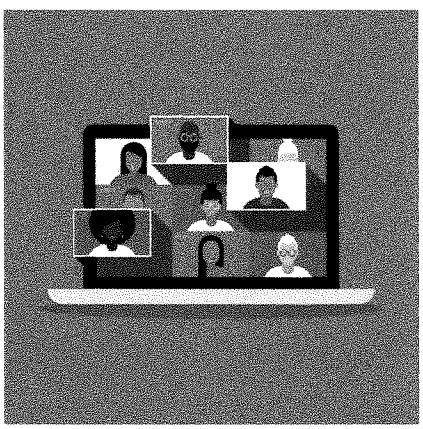
______________________________ Fee for Temporary License: _______________

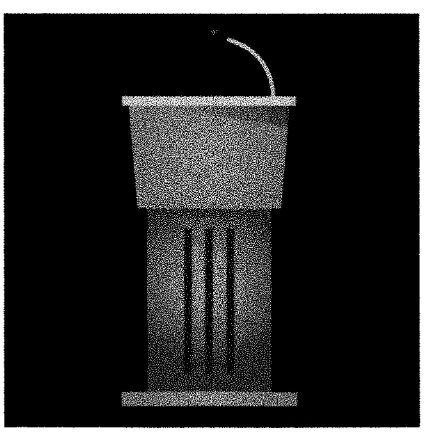
Rheta Reagan, Mayor

______________________________ Date Paid ______________ Receipt# _____________

Attest: Aaron Eberle, Finance Officer







Conducting the Public's Business in Public

A guide to South Dakota's Open Meetings Laws

(Revised 2025)

Prepared by:
S.D. Attorney General's Office
in partnership with the
S.D. NewsMedia Association

Published by:
South Dakota NewsMedia Association
1125 32nd Ave. Brookings, SD 57006

Q: WHAT ARE SOUTH DAKOTA'S OPEN MEETINGS LAWS?

A: South Dakota's open meetings laws embody the principle that the public is entitled to the greatest possible information about public affairs and are intended to encourage public participation in government. SDCL Ch. 1-25 requires that official meetings of public bodies must be public and advance notice is to be given of such meetings. The statutes define an "official meeting" as one where a quorum of the public body is present and at which official business or public policy of the body is discussed or decided. Openness in government is encouraged.

Q: WHO DOES THE OPEN MEETINGS LAWS APPLY TO?

A: The open meetings laws apply to all public bodies of the state and its political subdivisions. SDCL 1-25-1, 1-25-12(3). This includes cities, counties, school boards and other public bodies created by ordinance or resolution, such as appointed boards, task forces, and committees, so long as they have authority to exercise sovereign power. SDCL 1-25-12(2). Although no court decisions have been issued on the subject, this probably does not include bodies that serve only in an advisory capacity. The State Constitution allows the Legislature and the Unified Judicial System to create rules regarding their own separate functions.

Q: ARE TELECONFERENCES CONSIDERED PUBLIC MEETINGS?

A: Yes. The open meetings laws allow meetings, including executive or closed meetings, to be conducted by teleconference – defined as an exchange of information by audio, video, or electronic means (including the internet) – if a place is provided for the public to participate. SDCL 1-25-1.5, 1-25-12(5). In addition, for teleconferences where less than a quorum of the public body is present at the location open to the public, arrangements must also be made for the public to listen by telephone or internet (except for portions of meetings properly closed for executive sessions). SDCL 1-25-1.6. The media and public must be notified of teleconference meetings under the same notice requirements as any other meeting.

Q: HOW ARE THE PUBLIC AND MEDIA NOTIFIED WHEN PUBLIC BUSINESS IS BEING DISCUSSED?

A: SDCL 1-25-1.1 requires that all political subdivisions (except the state and its boards, commissions, or departments as provided in § 1-25-1.3) prominently post a notice and copy of the proposed agenda at the political subdivision's principal office. At a minimum, the proposed agenda must include the date, time, and location of the meeting and must be visible, readable, and accessible to the public for 24 continuous hours immediately preceding the meeting. Also, if the political subdivision has its own website, the notice must be posted on the website upon dissemination of the notice. For special or rescheduled meetings, political subdivisions must comply with the regular meeting notice requirements as much as circumstances permit. The notice must be delivered in person, by mail, by email, or by telephone to all local news media who have asked to be notified. It is good practice for local media to renew requests for notification of special or rescheduled meetings at least annually.

SDCL 1-25-1.3 varies slightly from SDCL 1-25-1.1 and requires the State and it's agencies, boards, commissions, or departments to give notice by posting a proposed agenda at least 72 continuous hours before a meeting is scheduled to start (this does not include any weekend or legal holiday). The State is also required to give notice of a public meeting by posting its proposed agenda on http://boardsandcommissions.sd.gov.

Q: WHO ARE LOCAL NEWS MEDIA?

A: There is no definition of "local news media" in SDCL ch. 1-25. "News media" is defined in SDCL 13-1-57 generally as those personnel of a newspaper, periodical, news service, radio station, or television station regardless of the medium through which their content is delivered. The Attorney General is of the opinion that "local news media" is all news media – broadcast and print – that regularly carry news to the community.

Q: IS A PUBLIC COMMENT PERIOD REQUIRED AT PUBLIC MEETINGS?

A: Yes. Public bodies are required to provide at every official meeting a period of time on their agenda for public comment. SDCL 1-25-1. Each public body has the discretion to limit public comment as to the time allowed for each topic commented on, and as to the total time allowed for public comment. Public comment is not required at meetings held solely for an executive session, inauguration, presentation of an annual report, or swearing in of elected officials.

Q: CAN PUBLIC MEETINGS BE RECORDED?

A: Yes, SDCL 1-25-11 requires public bodies to allow recording (audio or video) of their meetings if the recording is reasonable, obvious, and not disruptive. This requirement does not apply to those portions of a meeting confidential or closed to the public.

Q: WHEN CAN A MEETING BE CLOSED TO THE PUBLIC AND MEDIA?

A: SDCL 1-25-2 allows a public body to close a meeting for the following purposes: 1) to discuss personnel issues pertaining to officers or employees; 2) consideration of the performance or discipline of a student, or the student's participation in interscholastic activities; 3) consulting with legal counsel, or reviewing communications from legal counsel about proposed or pending litigation or contractual matters; 4) employee contract negotiations; 5) to discuss marketing or pricing strategies of a publicly-owned competitive business; or 6) to discuss information related to the protection of public or private property such as emergency management response plans or other public safety information. The statute also recognizes that executive session may be appropriate to comport with other laws that require confidentiality or permit executive or closed meetings. Federal law pertaining to students and medical records will also cause school districts and other entities to conduct executive sessions or conduct meetings to refrain from releasing confidential information. Meetings may also be closed by cities and counties for certain economic development matters. SDCL 9-34-19.

Note that SDCL 1-25-2 and SDCL 9-34-19 do not require meetings be closed in any of these circumstances.

Any official action based on discussions in executive session must, however, be made at an open meeting.

Q: WHAT IS THE PROPER PROCEDURE FOR EXECUTIVE SESSIONS?

A: Motions for executive sessions must refer to the specific state or federal law allowing for the executive session i.e. "pursuant to SDCL 1-25-2(3)." Also, best practice to avoid public confusion would be that public bodies explain the reason for going into executive session. For example, the motion might state "motion to go into executive session pursuant to SDCL 1-25-2(1) for the purposes of discussing a personnel matter," or "motion to go into executive session pursuant to SDCL 1-25-2(3) for the purposes of consulting with legal counsel."

Discussion in the executive session must be strictly limited to the announced subject. No official votes may be taken on any matter during an executive session. The public body must return to open session before any official action can be taken.

Q: WHAT HAPPENS IF THE MEDIA OR PUBLIC IS IMPROPERLY EXCLUDED FROM A MEETING OR OTHER VIOLATIONS OF THE OPEN MEETING LAWS OCCUR?

A: Excluding the media or public from a meeting that has not been properly closed subjects the public body or the members involved to: (a) prosecution as a Class 2 misdemeanor punishable by a maximum sentence of 30 days in jail, a $500 fine or both; or (b) a reprimand by the Open Meeting Commission ("OMC"). The same penalties apply if the agenda for the meeting is not properly posted, or other open meeting violations occur.

Also, action taken during any meeting that is not open or has not been properly noticed could, if challenged, be declared null and void.

Q: HOW ARE ISSUES REFERRED TO THE OPEN MEETINGS COMMISSION ("OMC")?

A: Persons alleging violations of the open meetings laws must make their complaints with law enforcement officials in the county where the offense occurred. After a signed and notarized complaint is made under oath, and any necessary investigation is conducted, the State's Attorney may: (a) prosecute the case as a misdemeanor; (b) find that the matter has no merits and file a report with the Attorney General for statistical purposes; or (c) forward the complaint to the OMC for a determination. The OMC is comprised of five State's Attorneys or Deputy State's Attorneys appointed by the Attorney General. The OMC examines whether a violation has occurred and makes written public findings explaining its reasons. If you have questions on the procedures or status of a pending case, you may contact the Attorney General's Office at 605-773-3215 to talk to an assistant for the OMC. Procedures for the OMC are posted on the website for the Office of Attorney General. http://atg.sd.gov/.

Q: WHAT DOES THE TERM "SOVEREIGN POWER" MEAN?

A: The open meetings laws do not define this term, but it generally means the power to levy taxes, impose penalties, make special assessments, create ordinances, abate nuisances, regulate the conduct of others, or perform other traditional government functions. The term may include the exercise of many other governmental functions. If an entity is unclear whether it is exercising "sovereign power" it should consult with legal counsel.

Q: MAY AGENDA ITEMS BE CONSIDERED IF THEY ARE ADDED LESS THAN 24 HOURS BEFORE A MEETING?

A: Proposed agendas for public meetings must be posted at least 24 hours in advance of the meeting. The purpose of providing advance notice of the topics to be discussed at a meeting is to provide information to interested members of the public concerning the governing body's anticipated business. Typically, the public body adopts the final agenda upon convening the meeting. At the time the final agenda is adopted, the governing body may add or delete agenda items and may also change the order of business. See In re Yankton County Commission, Open Meetings Commission Decision # 20-03, December 31, 2020. New items cannot be added after the agenda has been adopted by the governing body.

Public bodies are strongly encouraged to provide at least 24 hours' notice of all agenda items so as to be fair to the public and to avoid dispute.

For special or rescheduled meetings, public bodies are to comply to the extent circumstances permit. In other words, posting less than 24 hours in advance may be permissible in emergencies.

Q: ARE EMAIL DISCUSSIONS "MEETINGS" FOR PURPOSES OF THE OPEN MEETINGS LAWS?

A: The definition of an "official meeting" in SDCL 1-25-12(1) specifically includes meetings conducted by "electronic means, including electronic mail, instant messaging, social media, text message, or virtual meeting platform[.]" A quorum of a public body that discusses official business of that body via electronic means is conducting an official meeting for purposes of the open meetings laws. Electronic communications made solely for scheduling purposes do not fall within the definition of an official meeting.

Q: WHAT RECORDS MUST BE AVAILABLE TO THE PUBLIC IN CONJUNCTION WITH PUBLIC MEETINGS?

A: SDCL 1-25-1.4 requires state boards, commissions, or departments to make public meeting materials available on http://boardsandcommissions.sd.gov. SDCL 1-27-1.16 requires that any other public body must post meeting materials on the public body's website or make those materials available to the public at least twenty-four hours prior to the hearing or when made available to the members of the public body, whichever is later. Finally, SDCL 1-27-1.17 requires that draft minutes of public meetings must be made available to the public at the principal place of business for the public body within 10 business days after the meeting (or made available on the website for the public body within five business days).

These laws are in addition to any specific requirements for public bodies (i.e., publication requirements in state laws pertaining to cities, counties, or school districts). Enforcement of public records laws contained in SDCL Ch. 1-27 are handled by separate procedures found in SDCL 1-27-35, et. seq. rather than the open meeting procedures described above. Violations of SDCL 1-27-1.16 and 1-27-1.17 are also Class 2 misdemeanors.

Q: WHAT REQUIREMENTS APPLY TO TASK FORCES, COMMITTEES AND WORKING GROUPS?

A: Task forces and committees that exercise "sovereign power," and are created by statute, ordinance, or proclamation are required to comply with the open meetings laws. SDCL 1-25-12(1). Task forces, committees, and working groups that are not created by statute, ordinance, or proclamation, or are advisory only, may not be subject to the open meetings laws, but are encouraged to comply to the extent possible when public matters are discussed. Ultimately, if such advisory task forces, committees and working groups present any reports or recommendations to public bodies, the public bodies must wait until the next meeting (or later) before taking final action on the recommendations. SDCL 1-27-1.18.

Q: ARE PUBLIC BODIES REQUIRED TO REVIEW THE OPEN MEETINGS LAWS?

A: Public bodies must annually review an explanation of the open meetings laws provided by the Attorney General, along with any other material pertaining to the open meetings laws made available by the Attorney General. SDCL 1-25-13. Each public body must report in its minutes that the annual review of the open meetings laws was completed.

PERTINENT S.D. OPEN MEETINGS STATUTES

(other specific provisions may apply depending on the public body involved)

1-25-1. OPEN MEETINGS. An official meeting of a public body is open to the public unless a specific law is cited by the public body to close the official meeting to the public.

It is not an official meeting of one public body if its members provide information or attend the official meeting of another public body for which the notice requirements of § 1-25-1.1 or 1-25-1.3 have been met. It is not an official meeting of a public body if its members attend a press conference called by a representative of the public body.

For any event hosted by a nongovernmental entity to which a quorum of the public body is invited and public policy may be discussed, but the public body does not control the agenda, the public body may post a public notice of a quorum, in lieu of an agenda. The notice of a quorum must meet the posting requirements of § 1-25-1.1 or 1-25-1.3 and must contain, at a minimum, the date, time, and location of the event.

The public body shall reserve at every official meeting a period for public comment, limited at the public body's discretion as to the time allowed for each topic and the total time allowed for public comment, but not so limited as to provide for no public comment.

Public comment is not required at an official meeting held solely for the purpose of meeting in executive session, an inauguration, presentation of an annual report to the public body, or swearing in of a newly elected official, regardless of whether the activity takes place at the time and place usually reserved for an official meeting.

If a quorum of township supervisors, road district trustees, or trustees for a municipality of the third class meets solely for purposes of implementing previously publicly adopted policy; carrying out ministerial functions of that township, district, or municipality; or undertaking a factual investigation of conditions related to public safety; the meeting is not subject to the provisions of this chapter.

A violation of this section is a Class 2 misdemeanor.

1-25-1.1. PUBLIC NOTICE OF POLITICAL SUBDIVISIONS. Each political subdivision shall provide public notice, with proposed agenda, that is visible, readable, and accessible for at least an entire, continuous twenty-four hours immediately preceding any official meeting, by posting a copy of the notice, visible to the public, at the principal office of the political subdivision holding the meeting. The proposed agenda shall include the date, time, and location of the meeting. The notice shall also be posted on the political subdivision's website upon dissemination of the notice, if a website exists. For any special or rescheduled meeting, the information in the notice shall be delivered in person, by mail, by email, or by telephone, to members of the local news media who have requested notice. For any special or rescheduled meeting, each political subdivision shall also comply with the public notice provisions of this section for a regular meeting to the extent that circumstances permit. A violation of this section is a Class 2 misdemeanor.

1-25-1.3. PUBLIC NOTICE OF STATE. The state shall provide public notice of a meeting by posting a copy of the proposed agenda at the principal office of the board, commission, or department holding the meeting. The proposed agenda shall include the date, time, and location of the meeting, and be visible, readable, and accessible to the public. The agenda shall be posted at least seventy-two hours before the meeting is scheduled to start according to the agenda. The seventy-two hours does not include Saturday, Sunday, or legal holidays. The notice shall also be posted on a state website, designated by the commissioner of the Bureau of Finance and Management. For any special or rescheduled meeting, the information in the notice shall be delivered in person, by mail, by email, or by telephone, to members of the local news media who have requested notice. For any special or rescheduled meeting, the state shall also comply with the public notice provisions of this section for a regular meeting to the extent that circumstances permit. A violation of this section is a Class 2 misdemeanor.

1-25-1.5. TELECONFERENCE MEETING. Any official meeting may be conducted by teleconference. A teleconference may be used to conduct a hearing or take final disposition regarding an administrative rule pursuant to § 1-26-4. A member is deemed present if the member answers present to the roll call conducted by teleconference for the purpose of determining a quorum. Each vote at an official meeting held by teleconference may be taken by voice vote. If any member votes in the negative, the vote shall proceed to a roll call vote.

1-25-1.6. TELECONFERENCE PARTICIPATION. At any official meeting conducted by teleconference, there shall be provided one or more places at which the public may listen to and participate in the teleconference meeting. For any official meeting held by teleconference, that has less than a quorum of the members of the public body participating in the meeting who are present at the location open to the public, arrangements shall be provided for the public to listen to the meeting via telephone or internet. The requirement to provide one or more places for the public to listen to the teleconference does not apply to official meetings closed to the public pursuant to specific law.

1-25-2. EXECUTIVE SESSION. Executive or closed meetings may be held for the sole purposes of:

(1) Discussing the qualifications, competence, performance, character or fitness of any public officer or employee or prospective public officer or employee. The term, employee, does not include any independent contractor;

(2) Discussing the expulsion, suspension, discipline, assignment of or the educational program of a student or the eligibility of a student to participate in interscholastic activities provided by the South Dakota High School Activities Association;

(3) Consulting with legal counsel or reviewing communications from legal counsel about proposed or pending litigation or contractual matters;

(4) Preparing for contract negotiations or negotiating with employees or employee representatives;

(5) Discussing marketing or pricing strategies by a board or commission of a business owned by the state or any of its political subdivisions, when public discussion may be harmful to the competitive position of the business; or

(6) Discussing information pertaining to the protection of public or private property and any person on or within public or private property specific to:

(a) Any vulnerability assessment or response plan intended to prevent or mitigate criminal acts;

(b) Emergency management or response;

(c) Public safety information that would create a substantial likelihood of endangering public safety or property, if disclosed;

(d) Cyber security plans, computer, communications network schema, passwords, or user identification names;

(e) Guard schedules;

(f) Lock combinations;

(g) Any blueprint, building plan, or infrastructure record regarding any building or facility that would expose or create vulnerability through disclosure of the location, configuration, or security of critical systems of the building or facility; and

(h) Any emergency or disaster response plans or protocols, safety or security audits or reviews, or lists of emergency or disaster response personnel or material; any location or listing of weapons or ammunition; nuclear, chemical, or biological agents; or other military or law enforcement equipment or personnel.

However, any official action concerning the matters pursuant to this section shall be made at an open official meeting. An executive or closed meeting must be held only upon a majority vote of the members of the public body present and voting, and discussion during the closed meeting is restricted to the purpose specified in the closure motion. Nothing in § 1-25-1 or this section prevents an executive or closed meeting if the federal or state Constitution or the federal or state statutes require or permit it. A violation of this section is a class 2 misdemeanor.

1-25-6. DUTY OF STATE'S ATTORNEY. If a complaint alleging a violation of chapter 1-25 is made pursuant to § 23A-2-1, the state's attorney shall take one of the following actions:

(1) Prosecute the case pursuant to Title 23A;

(2) Determine that there is no merit to prosecuting the case. Upon doing so, the state's attorney shall send a copy of the complaint and any investigation file to the attorney general. The attorney general shall use the information for statistical purposes and may publish abstracts of such information, including the name of the government body involved for purposes of public education; or

(3) Send the complaint and any investigation file to the South Dakota Open Meetings Commission for further action.

1-25-6.1. DUTY OF STATE'S ATTORNEY (COUNTY COMMISSION ISSUES). If a complaint alleges a violation of this chapter by a board of county commissioners, the state's attorney shall take one of the following actions:

(1) Prosecute the case pursuant to Title 23A;

(2) Determine that there is no merit to prosecuting the case. The attorney general shall use the information for statistical purposes and may publish abstracts of the information as provided by § 1-25-6;

(3) Send the complaint and any investigation file to the South Dakota Open Meetings Commission for further action; or

(4) Refer the complaint to another state's attorney or to the attorney general for action pursuant to § 1-25-6.

1-25-7. REFERRAL TO OMC. Upon receiving a referral from a state's attorney or the attorney general, the South Dakota Open Meetings Commission shall examine the complaint and investigatory file submitted by the state's attorney or the attorney general and shall also consider signed written submissions by the persons or entities that are directly involved. Based on the investigatory file submitted by the state's attorney or the attorney general and any written responses, the commission shall issue a written determination on whether the conduct violates this chapter, including a statement of the reasons therefor and findings of fact on each issue and conclusions of law necessary for the proposed decision. The final decision shall be made by a majority of the commission members, with each member's vote set forth in the written decision. The final decision shall be filed with the attorney general and shall be provided to the public entity and or public officer involved, the state's attorney, and any person that has made a written request for such determinations. If the commission finds a violation of this chapter, the commission shall issue a public reprimand to the offending official or governmental entity. However, no violation found by the commission may be subsequently prosecuted by the state's attorney or the attorney general. All findings and public censures of the commission shall be public records pursuant to § 1-27-1. Sections 1-25-6 to 1-25-9, inclusive, are not subject to the provisions of chapter 1-26.

1-25-8. OMC Members. The South Dakota Open Meeting Commission is comprised of five state's attorneys or deputy state's attorneys appointed by the attorney general. Each commissioner serves at the pleasure of the attorney general. The members of the commission shall choose a chair of the commission annually by majority vote.

1-25-12. DEFINITIONS. Terms used in the open meetings laws mean:

(1) "Official meeting," any meeting of a quorum of a public body at which official business or public policy of that public body is discussed or decided by the public body, whether in person or by means of teleconference or electronic means, including electronic mail, instant messaging, social media, text message, or virtual meeting platform, provided the term does not include communications solely to schedule a meeting or confirm attendance availability for a future meeting;

(2) "Political subdivision," any association, authority, board, municipality, commission, committee, council, county, school district, task force, town, township, or other local governmental entity, which is created by statute, ordinance, or resolution, and is vested with the authority to exercise any sovereign power derived from state law;

(3) "Public body," any political subdivision or the state;

(4) "State," each agency, board, commission, or department of the State of South Dakota, not including the Legislature; and

(5) "Teleconference," an exchange of information by any audio, video, or electronic medium, including the internet.

1-25-13. ANNUAL REVIEW OF OPEN MEETING LAWS. Any agency, as defined in § 1-26-1, or political subdivision of this state, that is required to provide public notice of its meetings pursuant to § 1-25-1.1 or 1-25-1.3 must annually review the following, during an official meeting of the agency or subdivision:

(1) The explanation of the open meeting laws of this state published by the attorney general, pursuant to § 1-11-1; and

(2) Any other material pertaining to the open meeting laws of this state provided by the attorney general.

The agency or subdivision must include in the minutes of the official meeting an acknowledgement that the review was completed.

1-27-1.16. MEETING PACKETS AND MATERIALS. If a meeting is required to be open to the public pursuant to § 1-25-1 and if any printed material relating to an agenda item of the meeting is prepared or distributed by or at the direction of the governing body or any of its employees and the printed material is distributed before the meeting to all members of the governing body, the material shall either be posted on the governing body's website or made available at the official business office of the governing body at least twenty-four hours prior to the meeting or at the time the material is distributed to the governing body, whichever is later. If the material is not posted to the governing body's website, at least one copy of the printed material shall be available in the meeting room for inspection by any person while the governing body is considering the printed material. However, the provisions of this section do not apply to any printed material or record that is specifically exempt from disclosure under the provisions of this chapter or to any printed material or record regarding the agenda item of an executive or closed meeting held in accordance with § 1-25-2. A violation of this section is a Class 2 misdemeanor. However, the provisions of this section do not apply to printed material, records, or exhibits involving contested case proceedings held in accordance with the provisions of chapter 1-26.

1-27-1.17. DRAFT MINUTES. The unapproved, draft minutes of any public meeting held pursuant to § 1-25-1 that are required to be kept by law shall be available for inspection by any person within ten business days after the meeting. However, this section does not apply if an audio or video recording of the meeting is available to the public on the governing body's website within five business days after the meeting. A violation of this section is a Class 2 misdemeanor. However, the provisions of this section do not apply to draft minutes of contested case proceedings held in accordance with the provisions of chapter 1-26.

1-27-1.18. WORKING GROUP REPORTS. Any final recommendations, findings, or reports that result from a meeting of a committee, subcommittee, task force, or other working group which does not meet the definition of a political subdivision or public body pursuant to § 1-25-1, but was appointed by the governing body, shall be reported in open meeting to the governing body which appointed the committee, subcommittee, task force, or other working group. The governing body shall delay taking any official action on the recommendations, findings, or reports until the next meeting of the governing body.

CHAPTER 1-25
MEETINGS OF PUBLIC AGENCIES

1-25-1. Official meetings open to public--Exceptions--Notice of quorum--Public comment--Penalty.

An official meeting of a public body is open to the public unless a specific law is cited by the public body to close the official meeting to the public.

It is not an official meeting of one public body if its members provide information or attend the official meeting of another public body for which the notice requirements of § 1-25-1.1 or 1-25-1.3 have been met. It is not an official meeting of a public body if its members attend a press conference called by a representative of the public body.

For any event hosted by a nongovernmental entity to which a quorum of the public body is invited and public policy may be discussed, but the public body does not control the agenda, the public [illegible]ay post a public notice of a quorum, in lieu of an agenda. The notice of a quorum must meet [illegible] requirements of § 1-25-1.1 or 1-25-1.3 and must contain, at a minimum, the date, time, and loca[illegible]e event.

The public body shall reserve at every official meeting a period for public comment, limited at the public body's discretion as to the time allowed for each topic and the total time allowed for public comment, but not so limited as to provide for no public comment.

Public comment is not required at an official meeting held solely for the purpose of meeting in executive session, an inauguration, presentation of an annual report to the public body, or swearing in of a newly elected official, regardless of whether the activity takes place at the time and place usually reserved for an official meeting.

If a quorum of township supervisors, road district trustees, or trustees for a municipality of the third class meets solely for purposes of implementing previously publicly adopted policy; carrying out ministerial functions of that township, district, or municipality; or undertaking a factual investigation of conditions related to public safety; the meeting is not subject to the provisions of this chapter.

A violation of this section is a Class 2 misdemeanor.

Source: SL 1965, ch 269; SL 1980, ch 24, § 9; SL 1989, ch 15, § 1A; SL 1990, ch 18, § 1; SL 1990, ch 30, § 1; SL 1993, ch 17; SL 2005, ch 16, § 1; SL 2008, ch 13, § 1; SL 2010, ch 9, § 2; SL 2012, ch 5, § 1; SL 2013, ch 8, § 1; SL 2016, ch 9, § 1; SL 2018, ch 14, § 1; SL 2019, ch 3, § 2; SL 2023, ch 5, § 1; SL 2025, ch 8, § 1.

1-25-1.1. **Notice of meeting of political subdivision--Agenda--Violation as misdemeanor.**

Each political subdivision shall provide public notice, with proposed agenda, that is visible, readable, and accessible for at least an entire, continuous twenty-four hours immediately preceding any official meeting, by posting a copy of the notice, visible to the public, at the principal office of the political subdivision holding the meeting. The proposed agenda shall include the date, time, and location of the meeting. The notice shall also be posted on the political subdivision's website upon dissemination of the notice, if a website exists. For any special or rescheduled meeting, the information in the notice shall be delivered in person, by mail, by email, or by telephone, to members of the local news media who have requested notice. For any special or rescheduled meeting, each political subdivision shall also comply with the public notice provisions of this section for a regular meeting to the extent that circumstances permit. A violation of this section is a Class 2 misdemeanor.

Source: SL 1987, ch 22, § 2; § 1-25-1.2; SL 1990, ch 19; SL 1990, ch 30, § 2; SL 2012, ch 6, § 1; SL 2013, ch 9, § 1; SL 2015, ch 11, § 1; SL 2016, ch 10, § 1; SL 2019, ch 3, § 5.

1-25-1.2. Repealed by SL 2019, ch 3, § 6.

1-25-1.3. **Notice of meeting of the state--Time for notice--Posting of agenda--Special or rescheduled meeting--Penalty.**

The state shall provide public notice of a meeting, at least seventy-two hours before the meeting is scheduled to start, not including Saturday, Sunday, or any legal holiday, by posting a copy of the proposed agenda:

(1) At the principal office of the board, commission, or department holding the meeting;
(2) That includes the date, time, and location of the meeting;
(3) That is visible, readable, and accessible to the public; and
(4) On a state website, designated by the commissioner of the Bureau of Finance and Management.

For any special or rescheduled meeting, the information in the notice must be delivered in person, or by mail, email, or telephone, to members of the local news media who have requested notice. The state shall also comply with all other requirements of this section, for a special or rescheduled meeting, as circumstances permit.

A violation of this section is a Class 2 misdemeanor.

Source: SL 2016, ch 10, § 2; SL 2017, ch 7, § 1; SL 2017, ch 8, § 1; SL 2019, ch 3, § 7; SL 2026, ch 4, § 1.

1-25-1.4. **Information to be posted on state website.**

Any state board, commission, or department that is required to provide public notice of its meetings pursuant to § 1-25-1.3 shall make available on a state website designated by the commissioner of the Bureau of Finance and Management, if the information exists:

(1) Financial statements;
(2) Audit reports;
(3) A list of the members of the board or commission;
(4) A schedule of future meetings;
(5) Public meeting materials that are available before a public meeting;
(6) Meeting minutes; and
(7) Annual reports.

Source: SL 2017, ch 8, § 2.

1-25-1.5. Teleconference meeting or hearing--Quorum--Vote.

Any official meeting may be conducted by teleconference. A teleconference may be used to conduct a hearing or take final disposition regarding an administrative rule pursuant to § 1-26-4. A member is deemed present if the member answers present to the roll call conducted by teleconference for the purpose of determining a quorum. Each vote at an official meeting held by teleconference may be taken by voice vote. If any member votes in the negative, the vote shall proceed to a roll call vote.

Source: SL 2019, ch 3, § 3; SL 2021, ch 9, § 1.

1-25-1.6. Public participation in teleconference meeting.

At any official meeting conducted by teleconference, there shall be provided one or more places at which the public may listen to and participate in the teleconference meeting. For any official meeting held by teleconference, that has less than a quorum of the members of the public body participating in the meeting who are present at the location open to the public, arrangements shall be provided for the public to listen to the meeting via telephone or internet. The requirement to provide one or more places for the public to listen to the teleconference does not apply to official meetings closed to the public pursuant to specific law.

Source: SL 2019, ch 3, § 4.

1-25-1.7. Agenda--Details required--Penalty.

A proposed agenda, as required by § 1-25-1.1 or 1-25-1.3, must list all items to be considered by a public body during any official meeting.

The proposed agenda items must be described in sufficient detail to reasonably inform the public of any official business or public policy intended to be considered at the meeting.

A violation of this section is a Class 2 misdemeanor.

Source: SL 2026, ch 5, § 1.

1-25-2. Executive session or closed meeting--Purposes--Vote--Discussion--Applicability--Penalty.

An executive session or closed meeting may be held only for the purposes of:

(1) Discussing the character, competence, fitness, performance, or qualifications of any current or prospective public officer or employee, not including an independent contractor;
(2) Discussing a student's:
   (a) Discipline, expulsion, or suspension;
   (b) Assignment or educational program; or
   (c) Eligibility to participate in interscholastic activities provided by the South Dakota High School Activities Association;
(3) Consulting with legal counsel, or reviewing communications from legal counsel, about proposed or pending litigation or contractual matters;

(4) Preparing for contract negotiations or negotiating with employees or employee representatives;
(5) Discussing marketing or pricing strategies by a board or commission of a business that is owned by the state or any of its political subdivisions, if public discussion may be harmful to the competitive position of the business; or
(6) Discussing the following information pertaining to the protection of public or private property and any person on or within the property:
  (a) Any vulnerability assessment or response plan intended to prevent or mitigate criminal acts;
  (b) Emergency management or response;
  (c) Public safety information that would create a substantial likelihood of endangering public safety or property, if disclosed;
  (d) Communications network schema, computer systems, cyber security plans, passwords, or user identification names;
  (e) Guard schedules;
  (f) Lock combinations; and
  (g) Any blueprint, building plan, or infrastructure record regarding any building or facility, which would expose or create vulnerability through disclosure of the configuration, location, or security of critical systems of the building or facility;
(7) Discussing any emergency or disaster response plans or protocols, safety or security audits or reviews, or lists of emergency or disaster response personnel or material; and
(8) Discussing the location of or listing any:
  (a) Ammunition or weapons;
  (b) Biological, chemical, or nuclear agents; or
  (c) Other military or law enforcement equipment or personnel.

An executive session or closed meeting may be held only upon a majority vote of the members of the public body present and voting at an otherwise open official meeting.

In the absence of a unanimous vote, any vote to enter executive session must be taken by roll call. A motion to enter executive session must state the applicable subdivision in this section, or any other applicable law, pursuant to which the executive session is to be held. The motion and vote to enter executive session must be reported in the minutes of the proceedings. Discussion during executive session is restricted to the purpose specified in the motion to enter executive session.

Any official action concerning the matters considered pursuant to this section must be taken at an open official meeting.

Nothing in § 1-25-1 or this section prevents an executive session or closed meeting if the federal or state Constitution or any federal or state statute permits or requires the session or meeting.

A violation of this section is a Class 2 misdemeanor.

Source: SL 1965, ch 269; SL 1980, ch 24, § 10; SL 1987, ch 22, § 1; SL 2014, ch 90, § 2; SL 2019, ch 2, § 1; SL 2022, ch 4, § 2; SL 2026, ch 6, § 1.

1-25-3. Minutes of proceedings--Availability to public--Violation as misdemeanor.

The state shall keep detailed minutes of the proceedings of all regular or special meetings. The minutes required in this section shall report how each individual member voted on any motion on which a roll call vote is taken. The minutes shall be available for inspection by the public at all times at the principal place of business of the board or commission. A violation of this section is a Class 2 misdemeanor.

Source: SL 1953, ch 307; SDC Supp 1960, § 55.2917; SL 1966, ch 165, § 16; SL 1980, ch 24, § 11; SL 1996, ch 9, § 1; SL 2015, ch 12, § 1; SL 2019, ch 3, § 8.

1-25-4. Repealed by SL 1996, ch 9, § 2.

1-25-5. Repealed by SL 1980, ch 24, § 12.

1-25-6. Duty of state's attorney on receipt of complaint alleging chapter violation.

If a complaint alleging a violation of this chapter is made pursuant to § 23A-2-1, the state's attorney shall take one of the following actions:

(1) Prosecute the case pursuant to Title 23A;

(2) Determine that there is no merit to prosecuting the case. Upon doing so, the state's attorney shall send a copy of the complaint and any investigation file to the attorney general. The attorney general shall use the information for statistical purposes and may publish abstracts of such information, including the name of the government body involved for purposes of public education; or

(3) Send the complaint and any investigation file to the South Dakota Open Meetings Commission for further action.

Source: SL 2004, ch 19, § 1.

1-25-6.1. Duty of state's attorney on receipt of complaint alleging violation by board of county commissioners.

If a complaint alleges a violation of this chapter by a board of county commissioners, the state's attorney shall take one of the following actions:

(1) Prosecute the case pursuant to Title 23A;

(2) Determine that there is no merit to prosecuting the case. The attorney general shall use the information for statistical purposes and may publish abstracts of the information as provided by § 1-25-6;

(3) Send the complaint and any investigation file to the South Dakota Open Meetings Commission for further action; or

(4) Refer the complaint to another state's attorney or to the attorney general for action pursuant to § 1-25-6.

Source: SL 2010, ch 6, § 1.

1-25-7. Consideration by commission of complaint or written submissions alleging chapter violation--Findings--Public censure.

Upon receiving a referral from a state's attorney or the attorney general, the South Dakota Open Meetings Commission shall examine the complaint and investigatory file submitted by the state's attorney or the attorney general and shall also consider signed written submissions by the persons or entities that are directly involved. Based on the investigatory file submitted by the state's attorney or the attorney general and any written responses, the commission shall issue a written determination on whether the conduct violates this chapter, including a statement of the reasons therefor and findings of fact on each issue and conclusions of law necessary for the proposed decision. The final decision shall be made by a majority of the commission members, with each member's vote set forth in the written decision. The final decision shall be filed with the attorney general and shall be provided to the public entity and or public officer involved, the state's attorney, and any person that has made a written request for such determinations. If the commission finds a violation of this chapter, the commission shall issue a public reprimand to the offending official or governmental entity. However, no violation found by the commission may be subsequently prosecuted by the state's attorney or the attorney general. All findings and public censures of the commission shall be public records pursuant to § 1-27-1. Sections 1-25-6 to 1-25-9, inclusive, are not subject to the provisions of chapter 1-26.

Source: SL 2004, ch 19, § 2; SL 2010, ch 6, § 2.

1-25-8. Open Meeting Commission--Appointment of members--Chair.

The South Dakota Open Meeting Commission is comprised of five state's attorneys or deputy state's attorneys appointed by the attorney general. Each commissioner serves at the pleasure of the attorney general. The members of the commission shall choose a chair of the commission annually by majority vote.

Source: SL 2004, ch 19, § 3; SL 2024, ch 7, § 1.

1-25-9. Limitations on participation by commission members.

No member of the commission may participate as part of the commission or vote on any action regarding a violation of this chapter if that member reported or was involved in the initial investigation, is an attorney for anyone who reported or was involved in the initial investigation, or represents or serves as a member of the governmental entity about whom the referral is made. The provisions of this section do not preclude a commission member from otherwise serving on the commission for other matters referred to the commission.

Source: SL 2004, ch 19, § 4.

1-25-10. State Investment Council may discuss certain matters in executive session.

The State Investment Council, in executive session, may discuss and consider any document or information exempt from public disclosure requirements under the provisions of subdivision 1-27-1.6(5).

Source: SL 2010, ch 7, § 1.

1-25-11. Recording of open official meeting to be permitted.

No public body may prevent a person from recording, through audio or video technology, an official meeting as long as the recording is reasonable, obvious, and not disruptive. This section does not apply to meetings closed to the public pursuant to specific law.

Source: SL 2016, ch 11, § 1; SL 2019, ch 3, § 9.

1-25-12. Definitions.

Terms used in this chapter mean:

(1) "Official meeting," any meeting of a quorum of a public body at which official business or public policy of that public body is discussed or decided by the public body, whether in person or by means of teleconference or electronic means, including electronic mail, instant messaging, social media, text message, or virtual meeting platform, provided the term does not include communications solely to schedule a meeting or confirm attendance availability for a future meeting;

(2) "Political subdivision," any association, authority, board, municipality, commission, committee, council, county, school district, task force, town, township, or other local governmental entity, which is created by statute, ordinance, or resolution, and is vested with the authority to exercise any sovereign power derived from state law;

(3) "Public body," any political subdivision or the state;

(4) "State," each agency, board, commission, or department of the State of South Dakota, not including the Legislature; and

(5) "Teleconference," an exchange of information by any audio, video, or electronic medium, including the internet.

Source: SL 2019, ch 3, § 1; SL 2025, ch 8, § 2.

1-25-13. Annual review of open meeting laws--Acknowledgment.

Any agency, as defined in § 1-26-1, or political subdivision of this state, that is required to provide public notice of its meetings pursuant to § 1-25-1.1 or 1-25-1.3 must annually review the following, during an official meeting of the agency or subdivision:

(1) The explanation of the open meeting laws of this state published by the attorney general, pursuant to § 1-11-1; and

(2) Any other material pertaining to the open meeting laws of this state provided by the attorney general.

The agency or subdivision must include in the minutes of the official meeting an acknowledgement that the review was completed.

Source: SL 2025, ch 7, § 2.