

**AGENDA**  
**DE SMET BOARD OF EDUCATION**  
**REGULAR MEETING**  
**April 14, 2026**  
**6:30 PM**

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. PRESENTATIONS - SENIOR CAPSTONE
4. PUBLIC PARTICIPATION
5. AGENDA – Changes and Adoption
6. DELEGATIONS
7. CONFLICT OF INTEREST DISCLOSURE
8. DISCUSSION ON DUAL CREDIT POLICY
9. **CONSENT AGENDA**
  - a. Approval and/or corrections of minutes of previous meeting: March 9 - Regular Meeting and March 23 - Special Meeting
  - b. Approval and/or corrections to the financial report
  - c. Consideration and approval of all bills
  - d. Approval of contracts: Nathan Bendorf (Asst. Track - 25-26 school year); Tricia Holland (EL-Summer School); Kristen Luethmers (Elementary Summer School); Traci Schoenfelder (Elementary Summer School); and Madison Kizer (Student Advisor, Asst Track 26-27 school year)
  - e. Approval of Resignations: Cassi Johnson, Business Manager
  - f. Approval of Volunteer Coaches: Becky Albrecht-JH Track
  - g. Approval of 2026-2027 SDHSAA Membership Resolution
  - h. Approval of budgeted transfer in the amount of \$150,000 from Capital Outlay Fund to General Fund
  - i. Approval of Surplus
10. REPORTS:
  - a. NESC Report
  - b. Education Enhancement Foundation
  - c. Legislative Report
  - d. Buildings & Facilities
  - e. Teachers' Report
  - f. Administrative Reports
11. MOTION TO APPROVE UPCOMING BOARD MEETINGS - Special Board Meeting on April 20 at 8:00am, Special Board Meeting on April 29 at 12:00pm, next Regular Board Meeting on May 11 at 5:30pm.
12. MOTION TO APPROVE RESOLUTION TO ADOPT AND RENEW ASBPT BENEFITS FUND PARTICIPATION AGREEMENT
13. MOTION TO APPROVE RESOLUTION TO ADOPT AND RENEW ASBPT WORKERS' COMPENSATION FUND.
14. MOTION TO APPROVE THE 2026-2027 NEGOTIATED AGREEMENT
15. DISCUSSION: TEACHER AND STAFF APPRECIATION WEEK, MAY 4-8, 2026

16. EXECUTIVE SESSION for Personnel Matters: Pursuant to SDCL 1-25-2(1) and Contract Negotiations: Pursuant to SDCL 1-25-2(4).
17. MOTION TO ISSUE 2026-2027 CONTRACTS AND WORK AGREEMENTS.
18. ADJOURNMENT

CONFLICTS DISCLOSURE: “an inquiry for conflicts disclosure prior to the consideration of any substantive matters; the person subject to this Act publicly discloses his or her interest in a contract, direct benefit or other conflict with any matter on the agenda; the person is excused from discussion and consideration of such matters; the board determines the matter underlying the conflict is fair, reasonable, and not contrary to the public interest; and the disclosure is included in the minutes which are publicly available.”

## Dual Credit\* (Present Policy)

Juniors and Seniors may have the opportunity to participate in dual credit courses through De Smet High School. Dual credit courses will be offered in partnership with the South Dakota Board of Regents. Students and their families will be responsible for any costs associated with college credit earned through these courses.

Grades earned in dual credit courses will be transcribed and weighted the same as courses that are taken at De Smet High School. One (1) full credit will be awarded for each 3-credit or 4-credit and above dual credit course successfully completed.

Textbook reimbursement will be made to students who earn a passing grade. To receive reimbursement, students must obtain an official college transcript or grade report from the college and submit it to the business office.

Successful dual credit course completion may also be used in place of certain State of South Dakota Graduation requirements. Students may use dual credit courses to replace no more than one (1) credit of coursework in any discipline (e.g. ELA, Math, CTE, Science) needed to meet the State of South Dakota graduation requirements. For a list of courses that fall into this category, please consult the school counselor. Students who obtain a passing grade will be reimbursed for the cost of textbooks used for the course.

Dual Credit coursework is NOT monitored through the Infinite Campus Graduation Program Track and is excluded from Graduation Progress Reporting within Infinite Campus tracking systems. Credits earned will appear on the student's transcript and will be identified as Dual Credit course credit.

De Smet High School will issue the proper technology for Dual Credit coursework. Students may be responsible to obtain technology that is above and beyond the school-issued Chromebooks.

Students must satisfy the following requirements in order to participate in dual credit courses through De Smet High School. These requirements are set by the South Dakota Board of Regents.

High school juniors must satisfy two of the following criteria:

- Earn an ACT composite score of 24 reflective of the 70th percentile;
- Rank in the upper one-third ( $\frac{1}{3}$ ) of their graduating class;
- Earn a cumulative GPA of at least 3.50 on a 4.0 scale;

- High school juniors not meeting the above requirements may qualify pending approval by the administration.

High school seniors must satisfy any two of the following criteria:

- Earn an ACT composite score of 21 reflective of the 50th percentile;
- Rank in the upper one-half (½) of their graduating class;
- Earn a cumulative GPA of at least a 3.25 on a 4.0 scale

High school seniors may also qualify if they:

- Earn an ACT composite score of at minimum 18;
- Earn a level 3 or higher in both Math and ELA on the State Accountability tests
- High school seniors not meeting the above requirements may qualify pending approval by the administration

Also for students to be eligible for dual credit courses, they must not have earned a grade lower than a C- during either of the two semesters prior to enrolling in a dual credit course. The student must also have no more than ten (10) non-exempt absences in a single class during the one semester prior to enrolling in the dual credit course.

Dual Credit Expectations:

- Coursework must be completed during your scheduled study hall or on your own time. Work may not be done during regular class periods.
- Dual Credit courses must be scheduled with the principal in advance
- All Dual Credit assessments MUST be taken in the office during a study hall. Students may not miss classes to take the assessment unless arrangements have been made with the principal and the student's teachers..
- If students are in need of their phones for the assessment, it may be used in the office only. Phones may not leave the office during school hours.

\*\*Per De Smet credit requirements, only Juniors and Seniors are eligible to take college courses, no exceptions.

## Dual Credit Replacement Policy for Seniors

Purpose:

This policy aims to provide eligible senior students the opportunity to replace a De Smet School District-taught course with a college dual credit course. Through this option, we

encourage students to pursue advanced academic experiences, preparing them for college-level coursework and fostering a smoother transition to post-secondary education.

De Smet Eligibility Requirements for replacing a class with a dual credit course:

Seniors who wish to replace a specific high school course with a dual credit course must meet a slightly elevated GPA requirement of 3.500, reflecting our commitment to academic excellence. Furthermore, they may only replace the second semester of a course with a dual credit course that is comparable to the course they would be taking in the district. (ex. English IV British/World Literature to be replaced with a Literature or Composition dual credit course during that semester.) The dual credit cannot be taken ahead of time.

Course Replacement Process:

1. Application Submission: Eligible students must submit a formal request in writing to the principal, detailing the desired dual credit course and explaining its relevance to their academic goals.

2. Approval Criteria: Each application will be reviewed for alignment with both the South Dakota state policy, the district's attendance policy, and the district's enhanced GPA requirement.

3. Compliance and Academic Standing: Approved students are expected to maintain satisfactory academic standing within both their high school and dual credit coursework. Failure to meet the GPA or satisfactory completion criteria may result in the student being reassigned to the original De Smet School District-taught course to meet graduation requirements.

Conclusion:

By implementing this policy, the De Smet School District empowers seniors to engage in meaningful, college-level coursework while maintaining a strong academic standard that enhances their educational foundation. This approach aligns with both state policy and our district's commitment to fostering an environment of academic excellence and college readiness.

Remove from Policy

Addition to the Policy

THE DE SMET SCHOOL DISTRICT #38-2  
BOARD OF EDUCATION  
MINUTES

The School Board of the De Smet School District #38-2 of Kingsbury County, SD convened in regular session pursuant to due notice at 5:30 PM on Monday, March 9, 2026 in the high school library. Those in attendance were President Shane Roth, Evan Buckmiller, Blake Hojer, Daniel Albrecht, and Nick Wilkinson. Administrators present were Superintendent Abi Van Regenmorter, Business Manager Cassi Johnson, and Principal Daniel Bettin. Others in attendance included: Jennifer Stofferahn, Lindsay Nolte, Samone Grubb, Britney Coleman, Aubree Blue and Arianna Larson. (Unless noted, all motions were unanimous.)

PLEDGE OF ALLEGIANCE

PUBLIC PARTICIPATION: None

AGENDA – motion to approve the agenda as presented. This motion, made by Blake Hojer and seconded by Daniel Albrecht, Carried.

DELEGATIONS: None

CONFLICT OF INTEREST DISCLOSURE: None

REPORTS:

NESC Report: The NESC business was reviewed.

Education Enhancement Foundation: No report.

Legislative Report: President Roth shared that property tax bills are still the hot topic in Pierre. Funding for schools has not been determined, but anticipated to be around 1.4%. HB1082 to establish parameters for reimbursing school districts for providing free or reduced-price meals to students has passed.

Buildings & Facilities: No report.

Teachers' Report: Jennifer Stofferahn reported that middle school is working on test prep rotations during Bulldog Time. The rotations include Reading with Mr. Lo, Writing with Mrs. Coughlin, Math with Mrs. Holland, and Typing with Mr. Pitts. They are also doing some general review on test-taking skills and concepts. The high school art students have been busy learning about ceramics. Art students participated in an Art Show in Lake Preston, with one student placing first overall and another student receiving third overall. They will be working on fair projects soon.

Administrative Reports:

Business Manager Johnson shared that Brian Bindert delivered a dividend check from EMC in the amount of \$12,272.71. The Food Service Director position continues to be advertised. A reminder that petitions for the one 3-year term school board position are due to the Business Office by 5pm on March 24. There will be an NHS Induction Ceremony and Red Cord Presentation on March 24 at 6:30pm in the Armory Gym. She is preparing information for negotiations and a preliminary budget for 2026-2027.

Bettin shared that Mr. Vanderwal was announced as an Honoree for the Golden Owl Award during FFA Week. This award recognizes agricultural educators in South Dakota for their contributions to the next generation of agricultural leaders. He received a plaque and \$500 cash prize and will now be eligible for SD Agricultural Educator of the Year. Ms. Thielbar accompanied four students to Milwaukee for the Midwestern ACDA Honor Choir from February 26-March 1. The Junior and Sophomore classes attended a Mini-Maker Workshop at Lake Area Technical College where they heard from a representative from Blue Bunny Ice Cream. Students also experienced cobots, 3D printing, soldering, energy systems, machining and welding. The Kingsbury County Knights competed in the State Wrestling Tournament on February 26-28. The following wrestlers placed: Blake Jennings - 5th, Cody Zell - 7th, Breyton Johnson - 7th, and Donovan Sandven - 7th. Some students have expressed interest in competitive cheer with Iroquois-Lake Preston next fall. Track started March 2. Softball starts March 16. Golf starts March 30. Upcoming Events: Mar 11-Middle School Awards; Mar 13-No School/Spring Break; Mar 16 & 17 - 1:30pm Dismissal and Parent/Teacher Conferences 2:30pm-7pm; Mar 19-21 - State Boys Basketball; Mar 20 - No School/Spring Break; Mar 24 - ACT Testing, NHS Induction Ceremony; Mar 25 - NHS/Red Cross Blood Drive; Mar 26 - ACT Testing; Apr 1 - Goof Olympics; Apr 2 - D&D Math Contest in De Smet; Apr 3 - No School/Easter Break; and Apr 6 - School Make-up Day.

Dr. Abi reported that De Smet has been selected as a recipient of a Perkins Reserve Grant to purchase a Metal Fabrication Machine. Kindergarten Screening was March 6. Parent-Teacher Conferences will be March 16 and 17. There will be a special presentation on March 26 geared for parents with children in PreK through grade 2 to discuss the impact of cell phones.

CONSENT AGENDA motion to approve the consent agenda. This motion, made by Evan Buckmiller and seconded by Blake Hojer, Carried.

**Approval and/or corrections of minutes of previous meeting** on February 19, 2026

**Approval and/or corrections to the financial report**

GENERAL FUND:

Revenue - Ad Valorem Tax 27,562.37, Interest 209.27; Admissions 5961.00; Other 1546.23; County Apportionment 827.88; State Aid 136,638.00; State Apportionment 29,640.84; Bank Franchise 36,560.02; FFVP Reimbursement 2532.13

Disbursements - 360,179.37

TOTAL GENERAL FUND CASH BALANCE - \$252,657.42

CAPITAL OUTLAY FUND:

Revenue - Ad Valorem Tax 25,983.37; Interest 1591.27

Disbursements - 11,596.50

TOTAL CAPITAL OUTLAY FUND CASH BALANCE - \$2,584,269.73

SPECIAL EDUCATION FUND:

Revenue - Ad Valorem Tax 15,380.09; Medicaid 429.09

Disbursements - 76,580.60

SPECIAL EDUCATION FUND CASH BALANCE - \$161,647.21

**BOND REDEMPTION FUND:**

Revenue - Ad Valorem Tax 10,830.82

Disbursements - 0

BOND REDEMPTION FUND CASH BALANCE - \$32,805.64

**FOOD SERVICE FUND:**

Revenue - Interest 187.25; Sales to Students 10,498.55; District Paid Meals 4256.90; Donations 1500.00; SNP Reimbursement 7544.62

Disbursements - 30,419.77

TOTAL FOOD SERVICE FUND CASH BALANCE - \$-53,804.55

**ENTERPRISE FUND:**

Revenue - 0

Disbursements - 0

TOTAL ENTERPRISE FUND CASH BALANCE - \$3292.03

**SCHOLARSHIP FUND:**

Revenue - Donations 3400.00

Disbursements - 0

SCHOLARSHIP FUND CASH BALANCE: \$39,182.42

**TRUST AND CUSTODIAL FUND:**

Revenues - 34,954.75

Disbursements - 34,152.25

TOTAL TRUST AND CUSTODIAL FUND CASH BALANCE - \$85,315.91

**Consideration and approval of all bills**

**GENERAL FUND EXPENDITURES:** 3D SECURITIES service call 430.00; A&M PROD COMP wrestling plaques 135.00; AL'S PAINTING wrestling rentals 563.65; ANDERSON LUMBER supplies 6.29; A-0X WELDING supplies 1795.30; ASBSD Quorum subscription 2000.00; BEST WESTERN One Act hotel 1760.00; BIO CORP supplies 293.03; CENTURY BUSINESS copies & supplies 1298.30; CITY OF DE SMET water 1115.17; COOKS WASTEPAPER garbage 2211.42; COVERED WAGON wrestling hospitality 275.00; DAKOTA MAILING postage ink 98.85; DE SMET MUSIC BOOSTERS meals for in-service 1560.00; DE SMET SCHOOL seconds 2523.00 + staff meals 1503.80; DE SMET IMPREST reimburse Feb 3882.97; DE SMET SCHOOL JH DVC revenue 895.00; DE SMET WELDING welding 709.00; DUST-TEX cleaning service 609.84; IROQUOIS SCHOOL Region BBB 1298.00; KINGBURY ELECTRIC radio tower, service 189.70; KINGSBURY JOURNAL publish ads, Bulldog Bark 662.00; MAYNARDS supplies 688.31; NAPA supplies 329.77; NESC services 80.84; NORTHWESTERN ENERGY gas 2954.20; O'KEEFE IMPLEMENT supplies 95.21; OFFICE PEEPS supplies 990.00; OTTERTAIL POWER electricity 504.21; PFLEET fuel 4562.46; PERFORMANCE FOODSERVICE fvp supplies 1606.52; RAMADA hotel-joint convention 297.00; SDHSAA Region Girls Wrestling 2138.79;

SIGN DESIGN wrestling charts 142.50; TAYLOR MUSIC repairs 30.00; TESSMAN SEEDS supplies 328.19; TOWN & COUNTRY SHOPPER advertisement 440.00; TROPHIES PLUS wrestling medals 122.64; TRUSTWORTHY HARDWARE supplies 19.80; VALLEY FIBERCOM phone 751.23

**GENERAL FUND AUTO-PAY BILLS:** AMAZON supplies 105.97; AVID HAWK website 45.00; DAYS IN PIERRE credit on rooms 451.68; DOLLAR GENERAL supplies 51.77; ELDRIDGE PUBLISHING scripts & licensing 472.70; GPTZERO TRIAL subscription 23.99; HYATT REGENCY MILWAUKEE hotel 999.52; KWIK TRIP fuel 29.00; LANGUAGE LINK services 62.44; LINMAR BP fuel 62.56; MENARDS supplies 64.21; NORTHERN STATE UNIV job fair registration 175.00; NORTHWESTERN ENERGY gas 845.28; OTTERTAIL POWER electricity 30.23; POPPLERS choir music 620.55; SDASBO conference registration 125.00; TPT worksheets 57.91; ULINE supplies 1942.33; WEEK JUNIOR subscription 63.67  
**TOTAL GENERAL FUND EXPENDITURES: \$47,222.44**

**CAPITAL OUTLAY FUND EXPENDITURES:** CITY OF DE SMET lease 6375.00; COX ALIGNMENT repairs bus #7 1693.72; RTI Chromebooks 17,460.00; TITAN MACHINERY repairs bus #4 1785.32

**CAPITAL OUTLAY FUND AUTO-PAY BILLS:** AMAZON supplies 11.87  
**TOTAL CAPITAL OUTLAY FUND EXPENDITURES: \$27,325.91**

**SPECIAL EDUCATION FUND EXPENDITURES:** NESC services 12,724.80

**SPECIAL EDUCATION FUND AUTO-PAY BILLS:** TPT worksheets 12.25  
**TOTAL SPECIAL EDUCATION FUND EXPENDITURES: \$12,737.05**

**FOOD SERVICE FUND EXPENDITURES:** 605 MEATS processing fees 1082.80; DE SMET IMPREST reimburse Feb 55.00; EAST SIDE DAIRY milk 1416.62; IS RESTAURANT scraper 9.14; MAYNARDS supplies 189.09; PERFORMANCE FOODSERVICE supplies 9771.15

**FOOD SERVICE FUND AUTO-PAY BILLS:** AMAZON supplies 16.99; ULINE supplies 82.00  
**TOTAL FOOD SERVICE FUND EXPENDITURES: \$12,622.79**

**Approval of Resignation of Whitney Edleman (Preschool); Kyler Julius (Asst. Basketball & Asst. Golf).**

PRESENTATIONS – SENIOR CAPSTONE: Aubree Blue plans to pursue a career in nursing, with a focus on labor/delivery and pediatrics. She is hosting a children's clothing drive in the De Smet area, with donations going to Little Badgers Baby Closet. Arianna Larson is also interested in the medical field. She is working with a nurse to learn about ECG coding. Britney Coleman is exploring laboratory tech. Her project involves testing bacteria in saliva.

MOTION to Appoint Board of Education Representatives Nick Wilkinson and Evan Buckmiller to the Negotiations Committee. This motion, made by Blake Hojer and seconded by Daniel Albrecht, Carried.

MOTION to Approve DAK15 Shared Food Services Agreement for 2026-2027 This motion, made by Blake Hojer and seconded by Nick Wilkinson, Carried.

MOTION to Appoint Blake Hojer as District Representatives and Shane Roth as Alternates for Appeals Process of Assessed Property Values at Township Board Meetings on March 16, 2026 This motion, made by Nick Wilkinson and seconded by Daniel Albrecht, Carried.

EXECUTIVE SESSION for Contract Negotiations: Pursuant to SDCL 1-25-2(4) and Personnel Matters: Pursuant to SDCL 1-25-2(1). This motion, made by Nick Wilkinson and seconded by Evan Buckmiller, Carried.

President Roth declared the board out of executive session at 7:55PM.

MOTION to move the regular April Meeting to Tuesday, April 14, 2026 at 6:30pm in the Library. This motion, made by Daniel Albrecht and seconded by Nick Wilkinson, Carried.

ADJOURNMENT at 7:56PM. This motion, made by Evan Buckmiller and seconded by Blake Hojer, Carried.

ATTEST: Shane Roth, President

Cassi Johnson, Business Manager

THE DE SMET SCHOOL DISTRICT #38-2  
BOARD OF EDUCATION  
MINUTES

The School Board of the De Smet School District #38-2 of Kingsbury County, SD convened in special session pursuant to due notice at 7:02 PM on Monday, March 23, 2026 in the high school library. Those in attendance were President Shane Roth, Evan Buckmiller, Blake Hojer, Daniel Albrecht, and Nick Wilkinson. Administrators present were Superintendent Abi Van Regenmorter, Business Manager Cassi Johnson, and Principal Daniel Bettin.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

AGENDA – motion to approve the agenda as presented. This motion, made by Daniel Albrecht, seconded by Evan Buckmiller, Carried.

MOTION to Approve Superintendent's Resignation effective June 30, 2026. This motion, made by Blake Hojer, seconded by Daniel Albrecht, Carried. President Roth thanked Dr. Abi Van Regenmorter for 14 years of service to the De Smet School District.

EXECUTIVE SESSION at 7:04 PM for Contract Negotiations: Pursuant to SDCL 1-25-2(4) and Personnel Matters: Pursuant to SDCL 1-25-2(1). This motion, made by Blake Hojer, seconded by Daniel Albrecht, Carried.

President Roth declared the board out of Executive Session at 7:51 PM.

MOTION to approve Dakota Education Consulting Services for \$7995.00 to conduct a search for Superintendent/Elementary Principal. This motion, made by Evan Buckmiller, seconded by Nick Wilkinson, Carried.

ADJOURNMENT at 7:55 PM. This motion, made by Blake Hojer, seconded by Daniel Albrecht, Carried.

ATTEST: Shane Roth, President

Cassi Johnson, Business Manager

**DE SMET SCHOOL DISTRICT #38-2**  
**FINANCIAL SUMMARY FOR MARCH 2026**

	10	21	22	31	51	53	74	TOTAL
	GENERAL FUND	CAPITAL OUTLAY	SPECIAL EDUCATION	BOND REDEMPTION	FOOD SERVICE	DRIVERS ED	SCHOLARSHIP	
<b>BALANCE 2/28/26</b>	\$ 252,657.42	\$ 2,584,269.73	\$ 161,647.21	\$ 32,805.64	\$ (53,804.55)	\$ 3,292.03	\$ 39,184.42	\$ 3,020,051.90
ADJUSTING ENTRIES								\$ -
<b>RECEIPTS</b>								\$ -
<b>LOCAL</b>								\$ -
Taxes	\$ 65,574.09	\$ 57,954.09	\$ 34,298.02	\$ 24,152.37				\$ 181,978.57
Interest	\$ 231.69	\$ 1,620.27			\$ 225.93			\$ 2,077.89
Admissions	\$ 133.00							\$ 133.00
Medicaid	\$ 663.42		\$ 585.74					\$ 1,249.16
Sales to Students/Adults					\$ 9,852.00			\$ 9,852.00
District Paid Meals					\$ 4,026.80			\$ 4,026.80
Tuition						\$ 825.00		\$ 825.00
Donations/Scholarships							\$ 950.00	\$ 950.00
E-Rate Reimbursement		\$ 10,490.87						\$ 10,490.87
Other	\$ 3,543.83							\$ 3,543.83
<b>COUNTY</b>								\$ -
County Apport	\$ 1,044.01							\$ 1,044.01
<b>STATE</b>								\$ -
State Aid	\$ 136,638.00							\$ 136,638.00
<b>FEDERAL</b>								\$ -
SRSA Reimbursement	\$ 33,777.00							\$ 33,777.00
Title I Reimbursement	\$ 29,007.00							\$ 29,007.00
FFVP Reimbursement	\$ 1,811.46							\$ 1,811.46
SNP Reimbursement					\$ 7,031.30			\$ 7,031.30
<b>TOTAL RECEIPTS</b>	\$ 272,423.50	\$ 70,065.23	\$ 34,883.76	\$ 24,152.37	\$ 21,136.03	\$ 825.00	\$ 950.00	\$ 424,435.89
<b>DISBURSEMENTS</b>								\$ -
<b>Monthly Expenditures</b>	\$ 330,575.19	\$ 27,325.91	\$ 68,889.34	\$ -	\$ 24,578.54	\$ -	\$ -	\$ 451,368.98
<b>BALANCE 3/31/26</b>	\$ 194,505.73	\$ 2,627,009.05	\$ 127,641.63	\$ 56,958.01	\$ (57,247.06)	\$ 4,117.03	\$ 40,134.42	\$ 2,993,118.81
	Difference \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**TRUST & AGENCY**

Balance 2/28/26	\$ 85,260.91
Receipts	\$ 53,374.13
Disbursements	\$ 42,973.27
<b>BALANCE 3/31/26</b>	\$ 74,860.05

**NOTES:**

\*March will be our lowest cash balance month. We will now start receiving the first half of property tax payments in April.

\*SRSA Grant is utilized to cover salary and benefits for our reading intervention teacher.

\*E-Rate reimbursement was from a project completed last summer. We receive a 60% e-rate discount on projects.

**Balance Sheet - Combined**  
Period Ending: March 2026

	<u>10 GENERAL FUND</u>	<u>21 CAPITAL OUTLAY FUND</u>	<u>22 SPECIAL EDUCATION FUND</u>	<u>31 BOND REDEMPTION</u>	<u>51 FOOD SERVICE</u>	<u>53 ENTERPRISE FUND- ED</u>	<u>74 SCHOLARSHIP FUND</u>	<u>Total</u>
<b>Total Assets and Deferred Outflows of Resources</b>								
<b>Current Assets</b>								
101 CASH IN BANK	35,643.10	156,742.98	51,797.45	12.43	7,746.03	1,037.22	11,764.58	264,743.79
105 M.M.D.A.	(56,137.37)	2,470,266.07	75,844.18	56,945.58	(57,044.79)	3,079.81	28,369.84	2,521,323.32
106 002 SAVINGS CERTIFICATES	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00
108 ADVANCE PAYMENTS	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
170 INVENTORY - SUPPLIES	0.00	0.00	0.00	0.00	134.54	0.00	0.00	134.54
171 INVENTORY- FOOD	0.00	0.00	0.00	0.00	3,014.83	0.00	0.00	3,014.83
172 INVENTORY OF COMMODITIES	0.00	0.00	0.00	0.00	2,866.07	0.00	0.00	2,866.07
Current Assets	194,505.73	2,627,009.05	127,641.63	56,958.01	(43,283.32)	4,117.03	40,134.42	3,007,082.55
<b>Long-term Assets</b>								
204 EQUIPMENT-LOCAL	0.00	0.00	0.00	0.00	50,330.57	0.00	0.00	50,330.57
205 MACH&EQUIP-FED.ASST.	0.00	0.00	0.00	0.00	7,766.45	0.00	0.00	7,766.45
208 ACCUM DEPRECIATION -LOCAL	0.00	0.00	0.00	0.00	(39,040.76)	0.00	0.00	(39,040.76)
Long-term Assets	0.00	0.00	0.00	0.00	19,056.26	0.00	0.00	19,056.26
<b>Other Assets</b>								
110 TAXES RECEIVABLE	599,829.37	525,544.94	316,252.75	229,006.67	0.00	0.00	0.00	1,670,633.73
112 TAXES RECEIVED - PRIOR YRS.	34,993.78	16,844.52	9,654.03	4,137.62	0.00	0.00	0.00	65,629.95
120 ACCOUNTS RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140 DUE FROM STATE GOV.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390 BUDGETED REVENUE	4,162,181.00	1,352,000.00	785,260.00	533,225.00	275,000.00	9,000.00	0.00	7,116,666.00
392 LESS: REVENUE RECEIVED	(2,270,370.05)	(643,696.80)	(360,001.06)	(257,511.42)	(164,310.72)	(825.00)	0.00	(3,696,715.05)
Other Assets	2,526,634.10	1,250,692.66	751,165.72	508,857.87	110,689.28	8,175.00	0.00	5,156,214.63
<b>Deferred Outflows of Resources</b>								
392 LESS: REVENUE RECEIVED	0.00	0.00	0.00	0.00	0.00	0.00	(4,850.00)	(4,850.00)
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	(4,850.00)	(4,850.00)
<b>Total Assets and Deferred Outflows of Resources</b>	<b>2,721,139.83</b>	<b>3,877,701.71</b>	<b>878,807.35</b>	<b>565,815.88</b>	<b>86,462.22</b>	<b>12,292.03</b>	<b>35,284.42</b>	<b>8,177,503.44</b>

**Total Liabilities, Deferred Inflows of Resources,  
and Fund Equity**  
**Current Liabilities**

**Balance Sheet - Combined**  
Period Ending: March 2026

	<u>10 GENERAL FUND</u>	<u>21 CAPITAL OUTLAY FUND</u>	<u>22 SPECIAL EDUCATION FUND</u>	<u>31 BOND REDEMPTION</u>	<u>51 FOOD SERVICE</u>	<u>53 ENTERPRISE FUND- ED</u>	<u>74 SCHOLARSHIP FUND</u>	<u>Total</u>
402 AP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
404 CONTRACTS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450 PAYROLL DEDUCTIONS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451 PAYROLL DED.-FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
452 PAYROLL DED.-INCOME TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
453 PAYROLL DED.-HEALTH INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454 PAYROLL DEDUCTION - RETIRE.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455 PAYROLL DED.-MISC. INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456 PAYROLL DED.-TAX SHELTERED ANU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
475 161 PATRON BALANCE	0.00	0.00	0.00	0.00	7,948.30	0.00	0.00	7,948.30
Current Liabilities	0.00	0.00	0.00	0.00	7,948.30	0.00	0.00	7,948.30
<b>Other Liabilities</b>								
690 BUDGETED EXPENDITURES	4,162,181.00	1,352,000.00	785,260.00	533,225.00	275,000.00	9,000.00	0.00	7,116,666.00
692 LESS: EXPENDITURES TO DATE	(2,733,410.94)	(1,020,897.97)	(540,446.61)	(533,225.00)	(215,194.96)	0.00	(12,532.40)	(5,055,707.88)
Other Liabilities	1,428,770.06	331,102.03	244,813.39	0.00	59,805.04	9,000.00	(12,532.40)	2,060,958.12
<b>Deferred Inflows of Resources</b>								
551 UNAVAILABLE REVENUE- PROPERTY TAXES	634,823.15	542,389.46	325,906.78	233,144.29	0.00	0.00	0.00	1,736,263.68
Deferred Inflows of Resources	634,823.15	542,389.46	325,906.78	233,144.29	0.00	0.00	0.00	1,736,263.68
<b>Fund Balance</b>								
704 002 FUND BALANCE BUDGETED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704 608 STUDENT COUNCIL FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
704 616 NHS FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
704 700 COMMUNITY SCHOLARSHIP FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	35,316.82	35,316.82
704 705 BOWES SCHOLARSHIP FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
704 706 HARRIS SCHOLARSHIP FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	9,000.00
704 707 WILSON SCHOLARSHIP FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00

**Balance Sheet - Combined**  
Period Ending: March 2026

	<u>10 GENERAL FUND</u>	<u>21 CAPITAL OUTLAY FUND</u>	<u>22 SPECIAL EDUCATION FUND</u>	<u>31 BOND REDEMPTION</u>	<u>51 FOOD SERVICE</u>	<u>53 ENTERPRISE FUND- ED</u>	<u>74 SCHOLARSHIP FUND</u>	<u>Total</u>
704 FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
708 000 Unrestricted Net Assets FUND BALANCE	0.00	0.00	0.00	0.00	0.00	3,292.03	0.00	3,292.03
708 Unrestricted Net Assets	0.00	0.00	0.00	0.00	18,708.88	0.00	0.00	18,708.88
714 000 NON-SPENDABLE ADVANCE TO T&A	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
721 000 RESTRICTED BOND FUND BALANCE FUND BALAN	0.00	0.00	0.00	332,671.59	0.00	0.00	0.00	332,671.59
721 002 RESTRICTED BOND FUND BALANCE BUDGETED F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
723 000 RESTRICTED CO FUND BALANCE FUND BALANCE	0.00	3,004,210.22	0.00	0.00	0.00	0.00	0.00	3,004,210.22
723 002 RESTRICTED CO FUND BALANCE BUDGETED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
724 000 RESTRICTED SE FUND BALANCE	0.00	0.00	308,087.18	0.00	0.00	0.00	0.00	308,087.18
724 002 RESTRICTED SE FUND BALANCE BUDGETED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
752 002 BUDGETED FUND BALANCE SUBS YEAR'S BUDGET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
753 000 UNEMPLOYMENT FUND FUND BALANCE	6,700.47	0.00	0.00	0.00	0.00	0.00	0.00	6,700.47
760 000 UNASSIGNED FUND BALANCE FUND BALANCE	635,846.15	0.00	0.00	0.00	0.00	0.00	0.00	635,846.15
Fund Balance	657,546.62	3,004,210.22	308,087.18	332,671.59	18,708.88	3,292.03	47,816.82	4,372,333.34
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity</b>	<b>2,721,139.83</b>	<b>3,877,701.71</b>	<b>878,807.35</b>	<b>565,815.88</b>	<b>86,462.22</b>	<b>12,292.03</b>	<b>35,284.42</b>	<b>8,177,503.44</b>

**REVENUE EXPENDITURE SUMMARY**  
03/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
<b>8</b>	<b>Revenue</b>					
10	GENERAL FUND					
10 1110	AD VALOREM TAXES	\$1,550,000.00	\$65,574.09	\$674,177.99	\$875,822.01	43.50
10 1120	PRIOR YEARS TAXES	\$12,000.00	\$0.00	\$1,688.51	\$10,311.49	14.07
10 1140	UTILITY TAXES	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00
10 1190	PENALTIES AND INTEREST ON TAX	\$1,500.00	\$0.00	\$854.49	\$645.51	56.97
10 1510	INTEREST	\$8,000.00	\$231.69	\$2,233.35	\$5,766.65	27.92
10 1710	ADMISSIONS	\$27,000.00	\$133.00	\$26,906.05	\$93.95	99.65
10 1790	OTHER ACTIVITY HOST FEES	\$6,500.00	\$0.00	\$1,440.00	\$5,060.00	22.15
10 1910	RENTALS	\$0.00	\$1,100.00	\$2,114.26	(\$2,114.26)	0.00
10 1920	CONTRIBUTIONS AND DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1941	SERVICES WITHIN STATE-TUITION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1943	SERVICES PROVIDE OTHER LEA'S (DDN)	\$43,000.00	\$0.00	\$1,650.00	\$41,350.00	3.84
10 1973	MEDICAID INDIRECT SERV	\$2,000.00	\$663.42	\$2,009.53	(\$9.53)	100.48
10 1990	OTHER LOCAL REVENUE	\$15,000.00	\$2,443.83	\$8,275.78	\$6,724.22	55.17
10 1990 634	MUSIC GRANT (PETER R. MARSH FOUNDATION)	\$0.00	\$0.00	\$1,250.00	(\$1,250.00)	0.00
10 2110	COUNTY APPORTIONMENT	\$16,000.00	\$1,044.01	\$9,443.03	\$6,556.97	59.02
10 2200	REVENUE IN LIEU OF TAXES	\$12,500.00	\$0.00	\$4,304.72	\$8,195.28	34.44
10 3111	STATE AID	\$1,702,515.00	\$136,638.00	\$1,238,848.00	\$463,667.00	72.77
10 3112	STATE APPORTIONMENT	\$30,000.00	\$0.00	\$29,640.84	\$359.16	98.80
10 3114	BANK FRANCHISE TAX	\$35,000.00	\$0.00	\$36,530.02	(\$1,530.02)	104.37
10 3125 162	Teacher Mentor Program (TMG)	\$1,700.00	\$0.00	\$0.00	\$1,700.00	0.00
10 3900	OTHER STATE SOURCES	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 4149 149	OTHER RESTRICTED GRANTS (SRSA)	\$34,942.00	\$33,777.00	\$33,777.00	\$1,165.00	96.67
10 4151 123	OTHER FED GRANT THRU STATE (FFVP)	\$13,000.00	\$1,384.74	\$9,523.99	\$3,476.01	73.26
10 4151 124	FFVP - Middle School	\$0.00	\$426.72	\$3,442.49	(\$3,442.49)	0.00
10 4153 153	TITLE IV PART A	\$10,000.00	\$0.00	\$7,273.00	\$2,727.00	72.73
10 4158 158	TITLE I	\$95,587.00	\$29,007.00	\$74,987.00	\$20,600.00	78.45
10 4159 159	TITLE II PART A	\$25,350.00	\$0.00	\$0.00	\$25,350.00	0.00
10 4190	OTHER FEDERAL SOURCE-WETLANDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 5100	SURPLUS CASH BALANCE	\$220,087.00	\$0.00	\$0.00	\$220,087.00	0.00
10 5110	OTHER FINANCING SOURCES	\$250,000.00	\$0.00	\$100,000.00	\$150,000.00	40.00
10	GENERAL FUND	\$4,162,181.00	\$272,423.50	\$2,270,370.05	\$1,891,810.95	54.55
21	CAPITAL OUTLAY FUND					
21 1110	AD VALOREM TAXES	\$1,300,000.00	\$57,954.09	\$593,471.43	\$706,528.57	45.65
21 1120	PRIOR YEARS TAXES	\$10,000.00	\$0.00	\$797.16	\$9,202.84	7.97

**REVENUE EXPENDITURE SUMMARY**  
03/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
21 1190	PENALTIES AND INTEREST ON TAX	\$1,000.00	\$0.00	\$668.48	\$331.52	66.85
21 1510	INTEREST	\$30,000.00	\$1,620.27	\$30,294.79	(\$294.79)	100.98
21 1920	CONTRIBUTIONS AND DONATIONS	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00
21 1950 722	Refund Prior Year Expenditure (ERATE)	\$0.00	\$10,490.87	\$10,490.87	(\$10,490.87)	0.00
21 1990	OTHER	\$1,000.00	\$0.00	\$4,232.07	(\$3,232.07)	423.21
21 2200	REVENUE IN LIEU OF TAXES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 4151 198	OTHER FED GRANT - Clean Diesel Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 4153 153	TITLE IV	\$0.00	\$0.00	\$2,727.00	(\$2,727.00)	0.00
21 4159 159	REAP/TITLE II PART A REVENUE	\$0.00	\$0.00	\$965.00	(\$965.00)	0.00
21 5130	SALE OF SURPLUS PROPERTY	\$0.00	\$0.00	\$50.00	(\$50.00)	0.00
21	CAPITAL OUTLAY FUND	\$1,352,000.00	\$70,065.23	\$643,696.80	\$708,303.20	47.61
22	SPECIAL EDUCATION FUND					
22 1110	AD VALOREM TAXES	\$725,000.00	\$34,298.02	\$356,297.16	\$368,702.84	49.14
22 1120	PRIOR YEARS TAXES	\$6,000.00	\$0.00	\$464.48	\$5,535.52	7.74
22 1190	PENALTIES AND INTEREST ON TAX	\$1,000.00	\$0.00	\$397.28	\$602.72	39.73
22 1972	MEDICAID DIRECT SERVICES (DSS)	\$1,500.00	\$477.73	\$2,508.59	(\$1,008.59)	167.24
22 1973	MEDICAID INDIRECT SERVICE (State)	\$500.00	\$108.01	\$333.55	\$166.45	66.71
22 1990	OTHER	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 2200	REVENUE IN LIEU OF TAXES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
22 5100	SURPLUS CASH BALANCE	\$50,260.00	\$0.00	\$0.00	\$50,260.00	0.00
22	SPECIAL EDUCATION FUND	\$785,260.00	\$34,883.76	\$360,001.06	\$425,258.94	45.84
31	BOND REDEMPTION					
31 1110	AD VALOREM TAXES	\$529,725.00	\$24,152.37	\$257,017.66	\$272,707.34	48.52
31 1120	PRIOR YEARS TAXES	\$2,500.00	\$0.00	\$232.31	\$2,267.69	9.29
31 1190	PENALTIES AND INTEREST ON TAX	\$500.00	\$0.00	\$261.45	\$238.55	52.29
31 2200	REVENUE IN LIEU OF TAXES	\$500.00	\$0.00	\$0.00	\$500.00	0.00
31 5110	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
31	BOND REDEMPTION	\$533,225.00	\$24,152.37	\$257,511.42	\$275,713.58	48.29
51	FOOD SERVICE					
51 1510	INTEREST	\$11,500.00	\$225.93	\$2,887.17	\$8,612.83	25.11
51 1610	SALES TO PUPILS	\$115,000.00	\$9,792.55	\$88,606.61	\$26,393.39	77.05
51 1620	SALES TO ADULTS	\$1,000.00	\$59.45	\$269.10	\$730.90	26.91
51 1623	MEALS PAID BY DISTRICT	\$18,000.00	\$1,503.80	\$11,082.80	\$6,917.20	61.57
51 1630	OTHER SALES	\$500.00	\$0.00	\$261.17	\$238.83	52.23
51 1633	ALA CARTE (SECONDS) PAID BY DISTRICT	\$0.00	\$2,523.00	\$8,901.00	(\$8,901.00)	0.00
51 1670 128	DONATIONS (Beef to School)	\$2,500.00	\$0.00	\$2,935.00	(\$435.00)	117.40

**REVENUE EXPENDITURE SUMMARY**  
03/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
51 1990	OTHER	\$0.00	\$0.00	\$1,235.03	(\$1,235.03)	0.00
51 3810	CASH REIMBURSEMENT	\$500.00	\$0.00	\$0.00	\$500.00	0.00
51 3820 129	DEPT OF AGRICULTURE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
51 4151 123	FFVP REIMBURSEMENT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
51 4810	FEDERAL REIMBURSEMENT	\$80,000.00	\$7,031.30	\$48,132.84	\$31,867.16	60.17
51 4820	DONATED COMMODITIES	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00
51 4820 510	DON COMMOD-BEEF	\$0.00	\$0.00	\$0.00	\$0.00	0.00
51 5100	SURPLUS CASH BALANCE	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
51 5110	OTHER FINANCING SOURCES	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00
51 5170	CONTRIBUTING CAPITAL	\$8,000.00	\$0.00	\$0.00	\$8,000.00	0.00
51	FOOD SERVICE	\$275,000.00	\$21,136.03	\$164,310.72	\$110,689.28	59.75
53	ENTERPRISE FUND-DR.ED					
53 1316	DRIVER ED TUITION	\$8,250.00	\$825.00	\$825.00	\$7,425.00	10.00
53 5100	SURPLUS CASH BALANCE	\$750.00	\$0.00	\$0.00	\$750.00	0.00
53	ENTERPRISE FUND-DR.ED	\$9,000.00	\$825.00	\$825.00	\$8,175.00	9.17
74	SCHOLARSHIP FUND					
74 1920	CONTRIBUTIONS AND DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 1920 223	CONTRIBUTIONS AND DONATIONS - Class of 2023	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 1920 224	CONTRIBUTIONS AND DONATIONS - Class of 2024	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 1920 225	CONTRIBUTIONS AND DONATIONS - Class of 2025	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 1920 608	CONTRIBUTIONS AND DONATIONS - Student Council	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 1920 616	CONTRIBUTIONS AND DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 1920 644	CONTRIBUTIONS AND DONATIONS (FFA)	\$0.00	\$250.00	\$250.00	(\$250.00)	0.00
74 1920 700	CONTRIBUTIONS AND DONATIONS - Community	\$0.00	\$700.00	\$4,600.00	(\$4,600.00)	0.00
74 1920 701	CONTRIBUTIONS AND DONATIONS - Freeman-Diamond	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 1920 705	CONTRIBUTIONS AND DONATIONS - Boves	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 1920 706	CONTRIBUTIONS AND DONATIONS - Harris	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 1920 707	CONTRIBUTIONS AND DONATIONS - Wilson	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 1920 708	CONTRIBUTIONS AND DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74	SCHOLARSHIP FUND	\$0.00	\$950.00	\$4,850.00	(\$4,850.00)	0.00
8	Revenue	\$7,116,666.00	\$424,435.89	\$3,701,565.05	\$3,415,100.95	52.01
<b>9</b>	<b>Expenditure</b>					
10	GENERAL FUND					
10 1111 000 111	ELEMENTARY CERTIFIED STAFF	\$584,000.00	\$48,589.73	\$340,128.11	\$243,871.89	58.24
10 1111 000 120	SUBSTITUTES	\$12,000.00	\$1,858.65	\$9,855.00	\$2,145.00	82.13

## REVENUE EXPENDITURE SUMMARY

03/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 1111 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 210	OASI	\$45,600.00	\$3,439.98	\$23,807.06	\$21,792.94	52.21
10 1111 000 220	RETIREMENT	\$35,040.00	\$2,758.21	\$19,306.81	\$15,733.19	55.10
10 1111 000 230	HEALTH INSURANCE	\$119,400.00	\$9,091.31	\$64,273.14	\$55,126.86	53.83
10 1111 000 240	WORKMENS COMPENSATION	\$4,980.00	\$0.00	\$5,629.87	(\$649.87)	113.05
10 1111 000 250	RE-EMPLOYMENT INSURANCE	\$0.00	\$0.00	\$80.40	(\$80.40)	0.00
10 1111 000 315	REGISTRATION FEES	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 1111 000 319	OTHER PROF AND TECH SERVICES	\$2,000.00	\$364.23	\$2,834.67	(\$834.67)	141.73
10 1111 000 323	REPAIRS & \ MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 334	TRAVEL,MEALS,LODGING	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 000 411	ELEMENTARY NON-TECH SUPPLIES	\$10,130.00	\$388.50	\$9,842.33	\$287.67	97.16
10 1111 000 412	Technology Supplies	\$250.00	\$0.00	\$115.00	\$135.00	46.00
10 1111 000 424	Instructional Wkbks/Class Subscriptions	\$6,000.00	\$8.92	\$8,518.26	(\$2,518.26)	141.97
10 1111 000 425	Periodicals	\$2,100.00	\$0.00	\$0.00	\$2,100.00	0.00
10 1111 000 479	Other non-consumable Supplies	\$2,000.00	\$0.00	\$1,839.70	\$160.30	91.99
10 1111 000 640	DUES AND FEES	\$250.00	\$0.00	\$213.00	\$37.00	85.20
10 1111 153 111	Certified Staff	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 159 111	CERTIFIED READ.REC. STAFF	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 159 210	OASI	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 159 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 159 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1111 159 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$1,900.00	(\$1,900.00)	0.00
10 1111 159 424	Instructional Wkbks/Class Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1112 000 111	Certified Staff	\$5,300.00	\$0.00	\$0.00	\$5,300.00	0.00
10 1112 000 210	OASI	\$400.00	\$0.00	\$0.00	\$400.00	0.00
10 1112 000 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1112 000 411	Non-Technology Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1121 000 111	MS CERTIFIED STAFF	\$334,550.00	\$26,759.59	\$190,865.09	\$143,684.91	57.05
10 1121 000 112	Instructional Aides/Paraprofessionals	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1121 000 120	SUBSTITUTES	\$11,000.00	\$541.80	\$4,729.35	\$6,270.65	42.99
10 1121 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1121 000 210	OASI	\$26,450.00	\$1,970.85	\$14,051.38	\$12,398.62	53.12
10 1121 000 220	RETIREMENT	\$20,075.00	\$1,605.50	\$11,347.56	\$8,727.44	56.53
10 1121 000 230	HEALTH INSURANCE	\$67,110.00	\$5,256.17	\$37,132.79	\$29,977.21	55.33
10 1121 000 240	WORKMENS COMPENSATION	\$2,855.00	\$0.00	\$3,503.11	(\$648.11)	122.70
10 1121 000 315	REGISTRATION FEES	\$1,000.00	\$84.00	\$201.00	\$799.00	20.10

**REVENUE EXPENDITURE SUMMARY**  
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Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 1121 000 319	OTHER PROF AND TECH SERVICES	\$1,500.00	\$364.22	\$2,225.71	(\$725.71)	148.38
10 1121 000 323	REPAIRS & \ MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1121 000 334	TRAVEL,MEALS,LODGING	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1121 000 411	MS NON-TECH SUPPLIES	\$6,000.00	\$675.47	\$7,294.11	(\$1,294.11)	121.57
10 1121 000 412	Technology Supplies	\$0.00	\$0.00	\$41.32	(\$41.32)	0.00
10 1121 000 421	MS PRINTED TEXTBOOKS	\$300.00	\$0.00	\$1,310.31	(\$1,010.31)	436.77
10 1121 000 424	Instructional Wkbks/Class Subscriptions	\$1,000.00	\$13.99	\$1,469.24	(\$469.24)	146.92
10 1121 000 425	Periodicals	\$1,000.00	\$0.00	\$982.51	\$17.49	98.25
10 1121 000 479	Other non-consumable Supplies	\$2,000.00	\$0.00	\$1,988.76	\$11.24	99.44
10 1121 000 640	DUES AND FEES	\$160.00	\$0.00	\$0.00	\$160.00	0.00
10 1121 159 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$500.00	(\$500.00)	0.00
10 1121 159 422	Instructional Software	\$0.00	\$0.00	\$1,549.00	(\$1,549.00)	0.00
10 1131 000 111	HS VOC CERT STAFF	\$445,000.00	\$44,390.30	\$322,334.06	\$122,665.94	72.43
10 1131 000 112	Instructional Aides/Paraprofessionals	\$6,000.00	\$30.42	\$228.04	\$5,771.96	3.80
10 1131 000 120	SUBSTITUTES	\$20,000.00	\$1,329.78	\$26,436.28	(\$6,436.28)	132.18
10 1131 000 130	OVERTIME	\$2,000.00	\$0.00	\$789.49	\$1,210.51	39.47
10 1131 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 000 190	OTHER SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 000 210	OASI	\$36,200.00	\$3,356.58	\$25,552.14	\$10,647.86	70.59
10 1131 000 220	RETIREMENT	\$28,400.00	\$2,498.31	\$18,233.30	\$10,166.70	64.20
10 1131 000 230	HEALTH INSURANCE	\$96,500.00	\$7,250.57	\$52,258.80	\$44,241.20	54.15
10 1131 000 240	WORKMENS COMPENSATION	\$3,795.00	\$0.00	\$4,444.95	(\$649.95)	117.13
10 1131 000 315	REGISTRATION FEES VOCATIONAL	\$1,500.00	\$281.00	\$1,256.00	\$244.00	83.73
10 1131 000 319	OTHER PROF AND TECH SERVICES	\$3,500.00	\$364.23	\$2,326.63	\$1,173.37	66.48
10 1131 000 322	CLEANING SERVICES	\$0.00	\$0.00	\$60.50	(\$60.50)	0.00
10 1131 000 323	REPAIRS & \ MAINTENANCE	\$1,600.00	\$30.00	\$2,561.37	(\$961.37)	160.09
10 1131 000 325	RENTALS	\$500.00	\$371.50	\$1,428.50	(\$928.50)	285.70
10 1131 000 334	TRAVEL,MEALS,LODGING	\$6,000.00	\$547.84	\$6,250.57	(\$250.57)	104.18
10 1131 000 340	COMMUNICATIONS	\$2,000.00	\$200.00	\$1,100.00	\$900.00	55.00
10 1131 000 393	DISTANCE LEARNING TUIT/FEES ACADEMIC	\$1,000.00	\$0.00	\$1,300.00	(\$300.00)	130.00
10 1131 000 411	HS VOC NON-TECH SUPP	\$20,000.00	\$3,286.20	\$16,337.16	\$3,662.84	81.69
10 1131 000 412	Technology Supplies	\$955.00	\$0.00	\$979.65	(\$24.65)	102.58
10 1131 000 421	HS VOC PRINTED TEXTS	\$3,000.00	\$0.00	\$1,803.22	\$1,196.78	60.11
10 1131 000 423	Electronic Textbooks	\$0.00	\$0.00	\$147.30	(\$147.30)	0.00
10 1131 000 424	Instructional Wkbks/Class Subscriptions	\$6,000.00	\$58.99	\$1,545.58	\$4,454.42	25.76
10 1131 000 425	Periodicals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00

**REVENUE EXPENDITURE SUMMARY**  
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Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 1131 000 479	Other non-consumable Supplies	\$2,000.00	\$0.00	\$7,309.55	(\$5,309.55)	365.48
10 1131 000 640	DUES AND FEES	\$250.00	\$0.00	\$252.00	(\$2.00)	100.80
10 1131 129 411	Non-Technology Supplies (Beef Logic)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 159 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$500.00	(\$500.00)	0.00
10 1131 159 412 032	Technology Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 159 422	Instructional Software	\$0.00	\$0.00	\$1,549.00	(\$1,549.00)	0.00
10 1131 161 424	Instructional Wkbks/Class Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1141 000 111	Certified Staff (Pre-K)	\$37,604.00	\$3,133.67	\$21,935.69	\$15,668.31	58.33
10 1141 000 120	SUBSTITUTES	\$1,000.00	\$0.00	\$825.00	\$175.00	82.50
10 1141 000 210	OASI	\$2,955.00	\$239.73	\$1,741.24	\$1,213.76	58.93
10 1141 000 220	RETIREMENT	\$2,260.00	\$188.02	\$1,316.14	\$943.86	58.24
10 1141 000 230	HEALTH INSURANCE	\$900.00	\$74.64	\$522.48	\$377.52	58.05
10 1141 000 411	Non-Technology Supplies	\$800.00	\$0.00	\$388.73	\$411.27	48.59
10 1141 000 424	Instructional Wkbks/Class Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1141 000 425	Periodicals	\$236.00	\$0.00	\$0.00	\$236.00	0.00
10 1250 000 111	Certified Staff (ELL)	\$37,800.00	\$3,780.00	\$26,460.00	\$11,340.00	70.00
10 1250 000 120	SUBSTITUTES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
10 1250 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1250 000 210	OASI	\$2,970.00	\$284.20	\$1,989.38	\$980.62	66.98
10 1250 000 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1250 000 230	HEALTH INSURANCE	\$11,940.00	\$994.56	\$6,153.80	\$5,786.20	51.54
10 1250 000 315	REGISTRATION FEES	\$200.00	\$0.00	\$0.00	\$200.00	0.00
10 1250 000 411	Non-Technology Supplies	\$1,100.00	\$0.00	\$319.79	\$780.21	29.07
10 1250 000 424	Instructional Wkbks/Class Subscriptions	\$520.00	\$0.00	\$1,075.59	(\$555.59)	206.84
10 1273 000 111	TITLE I CERT STAFF LOCAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 000 112	Instructional Aides/Paraprofessionals	\$13,654.00	\$0.00	\$0.00	\$13,654.00	0.00
10 1273 000 120	SUBSTITUTES	\$0.00	\$0.00	\$2,250.00	(\$2,250.00)	0.00
10 1273 000 130	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 000 210	OASI	\$0.00	\$0.00	\$172.15	(\$172.15)	0.00
10 1273 000 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 000 411	TITLE I NON-TECH SUPP LOCAL	\$0.00	\$0.00	\$343.91	(\$343.91)	0.00
10 1273 000 422	Instructional Software - local	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 000 424	Instructional Wkbks/Class Subsc LOCAL	\$0.00	\$0.00	\$19.95	(\$19.95)	0.00
10 1273 149 111	Certified Staff (SRSA)	\$32,550.00	\$2,712.50	\$18,987.50	\$13,562.50	58.33
10 1273 149 112	Classified Staff (SRSA)	\$0.00	\$0.00	\$0.00	\$0.00	0.00

**REVENUE EXPENDITURE SUMMARY**  
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Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 1273 149 120	SUBSTITUTES (SRSA)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 149 210	OASI (SRSA)	\$2,392.00	\$207.51	\$1,452.57	\$939.43	60.73
10 1273 149 220	RETIREMENT (SRSA)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 149 230	HEALTH INSURANCE (SRSA)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 149 411	SUPPLIES (SRSA)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 149 422	INSTRUCTIONAL SOFTWARE (SRSA)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 153 111	TITLE IV PART A	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 158 111	TITLE I CERT STAFF REGULAR	\$45,160.00	\$3,763.63	\$26,345.41	\$18,814.59	58.34
10 1273 158 112	Instructional Aides/Paraprofessionals	\$12,340.00	\$3,024.84	\$22,938.58	(\$10,598.58)	185.89
10 1273 158 210	OASI	\$5,961.00	\$436.75	\$3,192.25	\$2,768.75	53.55
10 1273 158 220	RETIREMENT	\$3,450.00	\$407.31	\$2,957.07	\$492.93	85.71
10 1273 158 230	HEALTH INSURANCE	\$11,940.00	\$1,742.35	\$12,196.45	(\$256.45)	102.15
10 1273 158 315	REGISTRATION FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 158 319	OTHER PROF AND TECH SERVICES (TITLE 1)	\$14,736.00	\$0.00	\$16,734.00	(\$1,998.00)	113.56
10 1273 158 411	Non-Technology Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 159 111	TITLE I REAP CERT STAFF	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 159 112	Instructional Aides/Paraprofessionals	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 159 120	SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 159 210	OASI	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 159 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 159 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 159 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)	0.00
10 1273 159 334	TRAVEL,MEALS,LODGING	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 159 411	Non-Technology Supplies	\$0.00	\$0.00	\$975.00	(\$975.00)	0.00
10 1273 159 424	Instructional Wkbks/Class Subscr-REAP	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2122 000 111	GUIDANCE CERT STAFF	\$56,755.00	\$4,729.42	\$33,105.94	\$23,649.06	58.33
10 2122 000 210	OASI	\$4,345.00	\$361.80	\$2,532.58	\$1,812.42	58.29
10 2122 000 220	RETIREMENT	\$3,405.00	\$283.77	\$1,986.39	\$1,418.61	58.34
10 2122 000 230	HEALTH INSURANCE	\$11,940.00	\$994.56	\$6,043.92	\$5,896.08	50.62
10 2122 000 240	WORKMENS COMPENSATION	\$485.00	\$0.00	\$483.33	\$1.67	99.66
10 2122 000 315	REGISTRATION FEES	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 2122 000 319	OTHER PROF AND TECH SERVICES	\$600.00	\$0.00	\$0.00	\$600.00	0.00
10 2122 000 334	TRAVEL,MEALS,LODGING	\$150.00	\$0.00	\$0.00	\$150.00	0.00
10 2122 000 411	GUIDANCE NON-TECH SUPP	\$638.00	\$0.00	\$3.15	\$634.85	0.49
10 2122 000 412	Technology Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2122 000 640	DUES AND FEES	\$0.00	\$0.00	\$239.00	(\$239.00)	0.00

**REVENUE EXPENDITURE SUMMARY**  
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Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 2139 000 319	PRO.& TECHNICAL SERVICES	\$100.00	\$0.00	\$100.00	\$0.00	100.00
10 2139 000 411	HEALTH SERVICES NON-TECH SUPP	\$5,000.00	\$0.00	\$1,521.75	\$3,478.25	30.44
10 2210 159 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2213 162 190	OTHER SALARIES (TMG stipends)	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
10 2213 162 210	OASI (TMG)	\$105.00	\$0.00	\$0.00	\$105.00	0.00
10 2213 162 220	RETIREMENT (TMG)	\$100.00	\$0.00	\$0.00	\$100.00	0.00
10 2213 162 334	TRAVEL,MEALS,LODGING (TMG)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2219 000 111	IMPROVE INSTRUC CERT STAFF	\$5,500.00	\$0.00	\$1,554.11	\$3,945.89	28.26
10 2219 000 210	OASI	\$425.00	(\$0.02)	\$164.77	\$260.23	38.77
10 2219 000 220	RETIREMENT	\$330.00	\$0.00	\$99.24	\$230.76	30.07
10 2219 000 315	REGISTRATION FEES	\$500.00	\$0.00	\$345.00	\$155.00	69.00
10 2219 000 319	PRO.& TECHNICAL SERVICES	\$9,890.00	\$0.00	(\$1,550.00)	\$11,440.00	(15.67)
10 2219 000 334	TRAVEL,MEALS,LODGING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
10 2219 000 411	Non-Technology Supplies	\$200.00	\$1,611.77	\$1,612.17	(\$1,412.17)	806.09
10 2219 000 690	TUITION REIMB	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
10 2219 159 111	Certified Staff (REAP)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2219 159 210	OASI (REAP)	\$0.00	\$0.02	\$0.00	\$0.00	0.00
10 2219 159 220	RETIREMENT (REAP)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2219 159 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$9,700.00	(\$9,700.00)	0.00
10 2219 159 411	Non-Technology Supplies	\$0.00	\$0.00	\$869.00	(\$869.00)	0.00
10 2222 000 111	LIBRARY CERT STAFF	\$27,685.00	\$2,306.96	\$16,148.72	\$11,536.28	58.33
10 2222 000 120	SUBSTITUTES	\$0.00	\$0.00	\$5,015.40	(\$5,015.40)	0.00
10 2222 000 140	LIBRARY CERT STAFF leave payout	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2222 000 210	OASI	\$2,120.00	\$155.75	\$1,511.54	\$608.46	71.30
10 2222 000 220	RETIREMENT	\$1,665.00	\$138.42	\$968.94	\$696.06	58.19
10 2222 000 230	HEALTH INSURANCE	\$5,970.00	\$502.28	\$3,510.96	\$2,459.04	58.81
10 2222 000 240	WORKMENS COMPENSATION	\$355.00	\$0.00	\$353.76	\$1.24	99.65
10 2222 000 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2222 000 323	REPAIRS & \ MAINTENANCE	\$200.00	\$0.00	\$0.00	\$200.00	0.00
10 2222 000 411	LIBRARY NON-TECH SUPP	\$873.00	\$9.99	\$73.63	\$799.37	8.43
10 2222 000 412	Technology Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2222 000 424	Instructional Wkbks/Class Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2222 000 425	LIBRARY PERIODICALS	\$2,000.00	\$63.67	\$465.71	\$1,534.29	23.29
10 2222 000 479	Other non-consumable Supplies	\$4,000.00	\$0.00	\$3,708.56	\$291.44	92.71
10 2227 000 113	TECH COORD ADMIN STAFF	\$69,750.00	\$5,812.50	\$52,312.50	\$17,437.50	75.00
10 2227 000 210	OASI	\$5,340.00	\$444.66	\$4,001.94	\$1,338.06	74.94

**REVENUE EXPENDITURE SUMMARY**  
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Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 2227 000 220	RETIREMENT	\$4,185.00	\$348.75	\$3,138.75	\$1,046.25	75.00
10 2227 000 230	HEALTH INSURANCE	\$19,960.00	\$1,662.93	\$14,966.37	\$4,993.63	74.98
10 2227 000 240	WORKMENS COMPENSATION	\$595.00	\$0.00	\$594.57	\$0.43	99.93
10 2227 000 315	REGISTRATION FEES	\$500.00	\$0.00	\$30.00	\$470.00	6.00
10 2227 000 319	OTHER PROF AND TECH SERVICES	\$5,000.00	\$475.00	\$6,036.00	(\$1,036.00)	120.72
10 2227 000 323	REPAIRS & \ MAINTENANCE	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00
10 2227 000 334	TRAVEL,MEALS,LODGING	\$500.00	\$0.00	\$460.60	\$39.40	92.12
10 2227 000 411	TECHNOLOGY NON-TECH SUPP	\$500.00	\$0.00	\$73.27	\$426.73	14.65
10 2227 000 412	Technology Supplies	\$2,781.00	\$12.44	\$1,060.85	\$1,720.15	38.15
10 2227 000 472	COMP.SOFTWARE ADM	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2227 000 473	Computer Licensing Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2227 000 479	Other non-consumable Supplies	\$2,500.00	\$0.00	\$913.08	\$1,586.92	36.52
10 2227 000 640	DUES AND FEES	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00
10 2227 000 651	INSURANCE	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0.00
10 2227 159 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$3,200.00	(\$3,200.00)	0.00
10 2311 000 113	BOARD OF ED ADMIN STAFF	\$7,500.00	\$1,425.00	\$5,100.00	\$2,400.00	68.00
10 2311 000 210	OASI	\$575.00	\$109.01	\$390.15	\$184.85	67.85
10 2311 000 315	REGISTRATION FEES	\$500.00	\$0.00	\$770.39	(\$270.39)	154.08
10 2311 000 319	OTHER PROF AND TECH SERVICES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
10 2311 000 334	TRAVEL,MEALS,LODGING	\$1,000.00	\$0.00	\$353.51	\$646.49	35.35
10 2311 000 340	COMMUNICATIONS	\$7,000.00	\$902.00	\$4,147.06	\$2,852.94	59.24
10 2311 000 411	BD OF ED NON-TECH SUPP	\$2,000.00	\$56.99	\$595.99	\$1,404.01	29.80
10 2311 000 472	Non Instruction Comp Software	\$0.00	\$0.00	\$1,333.00	(\$1,333.00)	0.00
10 2311 000 640	DUES AND FEES	\$1,500.00	\$0.00	\$500.00	\$1,000.00	33.33
10 2311 000 651	LIABILITY INSURANCE	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00
10 2314 000 319	ELECTION WORKERS	\$800.00	\$0.00	\$0.00	\$800.00	0.00
10 2314 000 411	Election Supplies	\$200.00	\$0.00	\$0.00	\$200.00	0.00
10 2315 000 319	LEGAL SERVICES	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00
10 2317 000 319	AUDIT SERVICES	\$24,000.00	\$0.00	\$23,000.00	\$1,000.00	95.83
10 2321 000 113	SUPT ADMIN STAFF	\$50,015.00	\$4,167.91	\$37,153.95	\$12,861.05	74.29
10 2321 000 210	OASI	\$3,830.00	\$318.92	\$2,843.27	\$986.73	74.24
10 2321 000 220	RETIREMENT	\$3,005.00	\$253.07	\$2,256.20	\$748.80	75.08
10 2321 000 230	HEALTH INSURANCE	\$11,285.00	\$947.06	\$8,443.25	\$2,841.75	74.82
10 2321 000 240	WORKMENS COMPENSATION	\$625.00	\$0.00	\$622.27	\$2.73	99.56
10 2321 000 315	REGISTRATION FEES	\$1,200.00	\$0.00	\$720.00	\$480.00	60.00
10 2321 000 319	OTHER PROF AND TECH SERVICES	\$1,000.00	\$0.00	\$500.00	\$500.00	50.00
10 2321 000 334	TRAVEL,MEALS,LODGING	\$2,000.00	\$0.00	\$2,069.65	(\$69.65)	103.48

**REVENUE EXPENDITURE SUMMARY**  
03/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 2321 000 340	COMMUNICATIONS	\$600.00	\$50.00	\$450.00	\$150.00	75.00
10 2321 000 411	SUPT NON-TECH SUPP	\$2,835.00	\$0.00	\$206.99	\$2,628.01	7.30
10 2321 000 412	Technology Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2321 000 472	Non Instruction Comp Software	\$1,000.00	\$2,000.00	\$3,000.00	(\$2,000.00)	300.00
10 2321 000 640	DUES AND FEES	\$1,200.00	\$0.00	\$1,154.66	\$45.34	96.22
10 2321 000 690	MISC	\$18,000.00	\$4,026.80	\$19,983.80	(\$1,983.80)	111.02
10 2329 000 313	PAYMENTS TO COOPS BY SCHOOLS	\$971.00	\$80.84	\$727.56	\$243.44	74.93
10 2410 000 113	PRINCIPALS ADMIN STAFF	\$98,030.00	\$8,169.17	\$70,294.37	\$27,735.63	71.71
10 2410 000 114	Classified Staff	\$82,000.00	\$6,811.31	\$59,024.69	\$22,975.31	71.98
10 2410 000 120	SUBSTITUTES	\$1,000.00	\$102.00	\$1,623.50	(\$623.50)	162.35
10 2410 000 130	OVERTIME	\$8,000.00	\$73.80	\$4,201.33	\$3,798.67	52.52
10 2410 000 210	OASI	\$14,500.00	\$1,103.41	\$9,801.31	\$4,698.69	67.60
10 2410 000 220	RETIREMENT	\$11,400.00	\$906.53	\$8,037.43	\$3,362.57	70.50
10 2410 000 230	HEALTH INSURANCE	\$50,720.00	\$3,295.82	\$25,947.04	\$24,772.96	51.16
10 2410 000 240	WORKMENS COMPENSATION	\$1,975.00	\$0.00	\$1,971.66	\$3.34	99.83
10 2410 000 315	REGISTRATION FEES	\$2,000.00	\$175.00	\$585.00	\$1,415.00	29.25
10 2410 000 319	OTHER PROF AND TECH SERVICES	\$5,000.00	\$62.44	\$483.68	\$4,516.32	9.67
10 2410 000 334	TRAVEL,MEALS,LODGING	\$2,300.00	\$297.00	\$590.02	\$1,709.98	25.65
10 2410 000 340	COMMUNICATIONS	\$4,200.00	\$54.55	\$5,323.94	(\$1,123.94)	126.76
10 2410 000 411	Non-Technology Supplies	\$2,505.00	\$98.85	\$1,186.19	\$1,318.81	47.35
10 2410 000 412	Technology Supplies	\$0.00	\$205.62	\$440.62	(\$440.62)	0.00
10 2410 000 640	DUES AND FEES	\$500.00	\$0.00	\$0.00	\$500.00	0.00
10 2490 000 319	OTHER PROF AND TECH SERVICES	\$300.00	\$41.74	\$139.34	\$160.66	46.45
10 2529 000 113	BUS OFF ADMIN STAFF	\$70,750.00	\$5,895.83	\$53,062.47	\$17,687.53	75.00
10 2529 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2529 000 210	OASI	\$5,500.00	\$454.85	\$4,093.65	\$1,406.35	74.43
10 2529 000 220	RETIREMENT	\$4,285.00	\$356.54	\$3,209.67	\$1,075.33	74.90
10 2529 000 230	HEALTH INSURANCE	\$31,555.00	\$2,629.44	\$23,664.96	\$7,890.04	75.00
10 2529 000 240	WORKMENS COMPENSATION	\$605.00	\$0.00	\$603.09	\$1.91	99.68
10 2529 000 315	REGISTRATION FEES	\$500.00	\$125.00	\$225.00	\$275.00	45.00
10 2529 000 319	PRO.& TECHNICAL SERVICES	\$1,000.00	\$0.00	\$200.00	\$800.00	20.00
10 2529 000 334	TRAVEL,MEALS,LODGING	\$1,500.00	\$0.00	\$614.60	\$885.40	40.97
10 2529 000 340	COMMUNICATIONS	\$600.00	\$50.00	\$804.00	(\$204.00)	134.00
10 2529 000 411	BUS OFF NON-TECH SUPP	\$1,000.00	\$0.00	\$383.61	\$616.39	38.36
10 2529 000 412	Technology Supplies	\$0.00	\$0.00	\$149.84	(\$149.84)	0.00
10 2529 000 640	DUES AND FEES	\$4,185.00	\$324.87	\$2,705.99	\$1,479.01	64.66
10 2529 000 651	LIABILITY INSURANCE	\$0.00	\$0.00	\$252.50	(\$252.50)	0.00

**REVENUE EXPENDITURE SUMMARY**  
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Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 2549 000 114	OP & MAINT CLASS STAFF	\$180,000.00	\$17,099.73	\$137,926.25	\$42,073.75	76.63
10 2549 000 120	SUBSTITUTES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
10 2549 000 130	OVERTIME	\$22,000.00	\$1,114.13	\$14,681.06	\$7,318.94	66.73
10 2549 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$500.00	(\$500.00)	0.00
10 2549 000 190	OTHER SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2549 000 210	OASI	\$15,550.00	\$1,336.24	\$11,421.33	\$4,128.67	73.45
10 2549 000 220	RETIREMENT	\$12,200.00	\$1,054.21	\$8,856.28	\$3,343.72	72.59
10 2549 000 230	HEALTH INSURANCE	\$30,000.00	\$3,365.07	\$22,879.32	\$7,120.68	76.26
10 2549 000 240	WORKMENS COMPENSATION	\$1,385.00	\$0.00	\$2,032.59	(\$647.59)	146.76
10 2549 000 315	REGISTRATION FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2549 000 319	PRO.& TECHNICAL SERVICES	\$20,000.00	\$0.00	\$2,795.32	\$17,204.68	13.98
10 2549 000 321	PUBLIC UTILITY SERVICES	\$131,000.00	\$7,952.05	\$74,814.44	\$56,185.56	57.11
10 2549 000 322	CLEANING SERVICES	\$10,000.00	\$609.84	\$5,205.08	\$4,794.92	52.05
10 2549 000 323	REPAIRS & \ MAINTENANCE	\$60,000.00	\$826.00	\$20,926.39	\$39,073.61	34.88
10 2549 000 325	RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2549 000 334	TRAVEL,MEALS,LODGING	\$285.00	\$263.20	\$536.20	(\$251.20)	188.14
10 2549 000 340	COMMUNICATIONS	\$12,500.00	\$50.00	\$5,562.62	\$6,937.38	44.50
10 2549 000 411	OP & MAINT NON-TECH SUPP	\$52,000.00	\$2,058.45	\$25,476.02	\$26,523.98	48.99
10 2549 000 479	Other non-consumable Supplies	\$10,800.00	\$0.00	\$4,233.82	\$6,566.18	39.20
10 2549 000 640	DUES AND FEES	\$0.00	\$0.00	\$3,029.99	(\$3,029.99)	0.00
10 2549 000 651	INSURANCE	\$30,000.00	(\$12,272.71)	\$62,877.98	(\$32,877.98)	209.59
10 2559 000 114	TRANS CLASS STAFF	\$73,000.00	\$7,053.12	\$55,178.32	\$17,821.68	75.59
10 2559 000 120	SUBSTITUTES	\$2,000.00	\$0.00	\$69.00	\$1,931.00	3.45
10 2559 000 130	OVERTIME	\$9,000.00	\$785.87	\$6,867.40	\$2,132.60	76.30
10 2559 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2559 000 210	OASI	\$6,500.00	\$599.66	\$4,748.84	\$1,751.16	73.06
10 2559 000 220	RETIREMENT	\$5,000.00	\$383.94	\$3,073.33	\$1,926.67	61.47
10 2559 000 230	HEALTH INSURANCE	\$15,000.00	\$909.32	\$7,330.83	\$7,669.17	48.87
10 2559 000 240	WORKMENS COMPENSATION	\$615.00	\$0.00	\$1,265.41	(\$650.41)	205.76
10 2559 000 319	PRO.& TECHNICAL SERVICES	\$5,000.00	\$0.00	\$1,375.45	\$3,624.55	27.51
10 2559 000 321	PUBLIC UTILITY SERVICES	\$4,500.00	\$277.86	\$2,576.23	\$1,923.77	57.25
10 2559 000 323	REPAIRS & \ MAINTENANCE	\$15,405.00	\$0.00	\$16,963.48	(\$1,558.48)	110.12
10 2559 000 334	TRAVEL,MEALS,LODGING	\$250.00	\$0.00	\$106.40	\$143.60	42.56
10 2559 000 340	COMMUNICATIONS	\$1,000.00	\$72.70	\$565.22	\$434.78	56.52
10 2559 000 411	Non-Technology Supplies	\$5,500.00	\$419.42	\$3,076.79	\$2,423.21	55.94
10 2559 000 413	TRANS MOTOR FUEL	\$46,500.00	\$4,654.02	\$26,006.86	\$20,493.14	55.93
10 2559 000 479	Other non-consumable Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00

**REVENUE EXPENDITURE SUMMARY**  
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Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 2559 000 640	DUES AND FEES	\$300.00	\$0.00	\$62.00	\$238.00	20.67
10 2559 000 651	INSURANCE	\$20,000.00	\$0.00	\$17,994.64	\$2,005.36	89.97
10 2569 123 411	Non-Technology Supplies (FFVP)	\$0.00	\$218.23	\$2,179.64	(\$2,179.64)	0.00
10 2569 123 461	FOOD SUPPLIES - FFVP	\$12,000.00	\$1,160.46	\$8,928.85	\$3,071.15	74.41
10 2569 124 411	Non-Technology Supplies (FFVP-JR HIGH)	\$0.00	\$0.00	\$193.50	(\$193.50)	0.00
10 2569 124 461	FOOD SUPPLIES (FFVP-JR HIGH)	\$0.00	\$77.43	\$1,770.10	(\$1,770.10)	0.00
10 2642 000 319	OTHER PROF AND TECH SERVICES	\$2,000.00	\$0.00	\$785.00	\$1,215.00	39.25
10 6100 000 111	MALE ACT CERT STAFF	\$25,500.00	\$2,660.41	\$16,392.63	\$9,107.37	64.28
10 6100 000 190	OTHER SALARIES	\$9,000.00	\$5,908.30	\$7,451.89	\$1,548.11	82.80
10 6100 000 210	OASI	\$2,700.00	\$655.50	\$1,824.14	\$875.86	67.56
10 6100 000 220	RETIREMENT	\$2,070.00	\$145.02	\$601.71	\$1,468.29	29.07
10 6100 000 315	REGISTRATION FEES	\$500.00	\$100.00	\$170.00	\$330.00	34.00
10 6100 000 319	PRO. & TECHNICAL SERVICES	\$10,000.00	\$1,009.83	\$8,674.90	\$1,325.10	86.75
10 6100 000 323	REPAIRS & \ MAINTENANCE	\$2,000.00	\$0.00	\$1,576.15	\$423.85	78.81
10 6100 000 325	RENTALS	\$1,555.00	\$0.00	\$1,178.75	\$376.25	75.80
10 6100 000 334	TRAVEL, MEALS, LODGING	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00
10 6100 000 411	MALE ACTIVITIES NON-TECH SUPP	\$4,000.00	\$0.00	\$1,376.35	\$2,623.65	34.41
10 6100 000 479	Other non-consumable Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6100 000 640	DUES AND FEES	\$300.00	\$0.00	\$0.00	\$300.00	0.00
10 6200 000 111	FEMALE ACTIVITIES CERT STAFF	\$20,000.00	\$9,075.08	\$26,640.56	(\$6,640.56)	133.20
10 6200 000 190	OTHER SALARIES	\$4,000.00	\$712.50	\$1,734.68	\$2,265.32	43.37
10 6200 000 210	OASI	\$1,850.00	\$748.75	\$2,170.76	(\$320.76)	117.34
10 6200 000 220	RETIREMENT	\$1,400.00	\$407.37	\$606.57	\$793.43	43.33
10 6200 000 315	REGISTRATION FEES	\$1,000.00	\$100.00	\$660.00	\$340.00	66.00
10 6200 000 319	PRO. & TECHNICAL SERVICES	\$16,000.00	\$766.77	\$6,854.26	\$9,145.74	42.84
10 6200 000 334	TRAVEL, MEALS, LODGING	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00
10 6200 000 411	FEMALE ACTIVITIES NON-TECH SUPP	\$2,030.00	\$0.00	\$1,247.55	\$782.45	61.46
10 6200 000 479	Other non-consumable Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
10 6200 000 640	DUES AND FEES	\$300.00	\$0.00	\$0.00	\$300.00	0.00
10 6550 000 114	COCURR TRANS CLASS STAFF	\$13,100.00	\$1,691.14	\$9,605.15	\$3,494.85	73.32
10 6550 000 130	OVERTIME	\$6,500.00	\$792.43	\$7,221.19	(\$721.19)	111.10
10 6550 000 210	OASI	\$1,600.00	\$190.02	\$1,287.24	\$312.76	80.45
10 6550 000 220	RETIREMENT	\$1,245.00	\$110.80	\$967.26	\$277.74	77.69
10 6550 000 230	HEALTH INSURANCE	\$150.00	\$0.00	\$0.00	\$150.00	0.00
10 6550 000 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6900 000 111	COMBINED ACTIV CERT STAFF	\$56,000.00	\$4,722.76	\$29,098.69	\$26,901.31	51.96

**REVENUE EXPENDITURE SUMMARY**  
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Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 6900 000 114	Instructional Aides/Paraprofessionals	\$6,000.00	\$1,562.34	\$2,806.34	\$3,193.66	46.77
10 6900 000 130	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6900 000 190	OTHER SALARIES	\$575.00	\$0.00	\$30.00	\$545.00	5.22
10 6900 000 210	OASI	\$2,500.00	\$471.05	\$2,321.89	\$178.11	92.88
10 6900 000 220	RETIREMENT	\$3,750.00	\$216.99	\$1,385.95	\$2,364.05	36.96
10 6900 000 230	HEALTH INSURANCE	\$10,400.00	\$675.35	\$4,758.92	\$5,641.08	45.76
10 6900 000 315	REGISTRATION FEES	\$6,000.00	\$294.17	\$2,554.37	\$3,445.63	42.57
10 6900 000 319	PRO.& TECHNICAL SERVICES	\$6,000.00	(\$405.54)	\$625.66	\$5,374.34	10.43
10 6900 000 321	PUBLIC UTILITY SERVICES	\$2,500.00	\$181.83	\$1,756.12	\$743.88	70.24
10 6900 000 323	REPAIRS & \ MAINTENANCE	\$0.00	\$0.00	\$28.00	(\$28.00)	0.00
10 6900 000 325	RENTALS	\$1,500.00	\$563.65	\$563.65	\$936.35	37.58
10 6900 000 334	TRAVEL,MEALS,LODGING	\$12,000.00	\$1,760.00	\$5,152.27	\$6,847.73	42.94
10 6900 000 411	COMBINED ACT NON-TECH SUPP	\$8,000.00	\$1,147.84	\$6,723.30	\$1,276.70	84.04
10 6900 000 472	Non Instruction Comp Software (BOUND)	\$750.00	\$0.00	\$885.00	(\$135.00)	118.00
10 6900 000 479	Other non-consumable Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
10 6900 000 640	DUES AND FEES	\$1,000.00	\$0.00	\$164.00	\$836.00	16.40
10 8110 000 690	MISC	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00
10	GENERAL FUND	\$4,162,181.00	\$330,575.19	\$2,732,575.94	\$1,429,605.06	65.65
21	CAPITAL OUTLAY FUND					
21 1111 000 421	CURR PRINTED TEXTBOOKS	\$30,000.00	\$0.48	\$13,455.58	\$16,544.42	44.85
21 1111 000 422	INSTRUCTIONAL SOFTWARE	\$15,000.00	\$0.00	\$11,537.50	\$3,462.50	76.92
21 1111 000 423	Electronic Textbooks	\$1,500.00	\$0.00	\$1,073.00	\$427.00	71.53
21 1111 000 424	Instructional Wkbks/Class Subscriptions	\$7,000.00	\$0.00	\$1,115.50	\$5,884.50	15.94
21 1111 000 541	COMPUTER EQUIPMENT	\$15,000.00	\$17,460.00	\$17,460.00	(\$2,460.00)	116.40
21 1111 000 549	EQUIP OTHER COMP	\$12,000.00	\$0.00	\$0.00	\$12,000.00	0.00
21 1111 159 421	Printed Textbooks	\$0.00	(\$0.48)	\$3,692.00	(\$3,692.00)	0.00
21 1111 159 541	COMPUTER EQUIPMENT	\$0.00	\$0.00	\$5,775.00	(\$5,775.00)	0.00
21 1121 000 421	Printed Textbooks	\$35,000.00	\$0.00	\$34,850.00	\$150.00	99.57
21 1121 000 422	Instructional Software	\$4,000.00	\$0.00	\$3,862.00	\$138.00	96.55
21 1121 000 423	Electronic Textbooks	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 1121 000 424	Instructional Wkbks/Class Subscriptions	\$0.00	\$0.00	\$845.00	(\$845.00)	0.00
21 1121 000 473	Computer Licensing Fees	\$1,500.00	\$0.00	\$1,380.56	\$119.44	92.04
21 1121 000 541	COMPUTER EQUIPMENT	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0.00
21 1121 000 549	EQUIP OTHER COMP	\$12,000.00	\$0.00	\$0.00	\$12,000.00	0.00
21 1121 159 541	COMPUTER EQUIPMENT	\$0.00	\$0.00	\$1,925.00	(\$1,925.00)	0.00
21 1131 000 421	Printed Textbooks	\$38,000.00	\$0.00	\$34,969.26	\$3,030.74	92.02

## REVENUE EXPENDITURE SUMMARY

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Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
21 1131 000 422	Instructional Software	\$2,000.00	\$0.00	\$6,025.00	(\$4,025.00)	301.25
21 1131 000 423	Electronic Textbooks	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 1131 000 473	Computer Licensing Fees	\$2,000.00	\$0.00	\$2,034.15	(\$34.15)	101.71
21 1131 000 541	COMPUTER EQUIPMENT	\$20,000.00	\$0.00	\$209.00	\$19,791.00	1.05
21 1131 159 541	COMPUTER EQUIPMENT	\$0.00	\$0.00	\$1,716.00	(\$1,716.00)	0.00
21 1131 161 549	EQUIP OTHER COMP VOCATIONAL	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
21 2122 000 472	Non Instruction Comp Software	\$500.00	\$0.00	\$500.00	\$0.00	100.00
21 2219 000 472	Non Instruction Comp Software	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2222 000 472	Non Instruction Comp Software	\$1,500.00	\$0.00	\$1,375.68	\$124.32	91.71
21 2222 000 541	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2222 000 549	EQUIP OTHER COMP	\$5,130.00	\$0.00	\$0.00	\$5,130.00	0.00
21 2222 000 560	LIBRARY BOOKS/TEXTS	\$5,100.00	\$11.87	\$1,273.99	\$3,826.01	24.98
21 2222 000 591	COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2227 000 472	COMP.SOFTWARE ADM	\$1,000.00	\$0.00	\$892.00	\$108.00	89.20
21 2227 000 473	Computer Licensing Fees	\$8,000.00	\$0.00	\$7,458.25	\$541.75	93.23
21 2227 000 541	EQUIPMENT	\$56,000.00	\$0.00	\$50,349.16	\$5,650.84	89.91
21 2227 722 549	EQUIP OTHER COMP (ERATE)	\$0.00	\$0.00	\$17,484.79	(\$17,484.79)	0.00
21 2321 000 472	Non Instruction Comp Software	\$18,300.00	\$0.00	\$0.00	\$18,300.00	0.00
21 2321 000 541	COMPUTER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2410 000 472	Non Instruction Comp Software	\$8,600.00	\$0.00	\$9,331.30	(\$731.30)	108.50
21 2410 000 479	Other non-consumable Supplies	\$0.00	\$0.00	\$1,410.62	(\$1,410.62)	0.00
21 2410 000 541	COMPUTER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2410 000 549	EQUIP OTHER COMP	\$1,400.00	\$0.00	\$0.00	\$1,400.00	0.00
21 2529 000 472	COMP.SOFTWARE ADM	\$12,500.00	\$0.00	\$5,421.84	\$7,078.16	43.37
21 2529 000 541	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2529 000 549	EQUIP OTHER COMP	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2529 000 591	COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2532 000 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$450.00	(\$450.00)	0.00
21 2532 000 510	LAND	\$0.00	\$0.00	\$193,636.24	(\$193,636.24)	0.00
21 2533 000 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2549 000 323	REPAIRS & \ MAINTENANCE	\$300,000.00	\$0.00	\$154,684.81	\$145,315.19	50.78
21 2549 000 479	Other non-consumable Supplies	\$0.00	\$0.00	\$12,651.02	(\$12,651.02)	0.00
21 2549 000 530	IMPROVEMENT OF GROUNDS	\$300,000.00	\$0.00	\$226,086.85	\$73,913.15	75.36
21 2549 000 549	EQUIP OTHER COMP	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00
21 2559 000 323	REPAIRS & \ MAINTENANCE	\$50,000.00	\$3,479.04	\$18,546.55	\$31,453.45	37.09
21 2559 000 530	TRANS BUS GARAGE IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2559 000 550	EQUIP OTHER COMP	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00

**REVENUE EXPENDITURE SUMMARY**  
03/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
21 2559 198 550	VEHICLES - Clean Diesel Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2569 000 549	EQUIP OTHER COMP	\$10,000.00	\$0.00	\$6,804.21	\$3,195.79	68.04
21 5000 000 611	CAPITAL OUTLAY CERTIFICATE PRINCIPAL	\$25,820.00	\$0.00	\$25,820.00	\$0.00	100.00
21 6100 000 472	Non Instruction Comp Software	\$1,500.00	\$0.00	\$1,650.00	(\$150.00)	110.00
21 6100 000 479	Other non-consumable Supplies	\$2,900.00	\$0.00	\$3,420.18	(\$520.18)	117.94
21 6200 000 472	Non Instruction Comp Software	\$1,500.00	\$0.00	\$1,500.00	\$0.00	100.00
21 6200 000 479	Other non-consumable Supplies	\$8,500.00	\$0.00	\$8,032.43	\$467.57	94.50
21 6900 000 325	RENTALS	\$12,750.00	\$6,375.00	\$12,750.00	\$0.00	100.00
21 6900 000 472	Non Instruction Comp Software	\$2,000.00	\$0.00	\$3,420.00	(\$1,420.00)	171.00
21 6900 000 479	Other non-consumable Supplies	\$12,000.00	\$0.00	\$14,023.50	(\$2,023.50)	116.86
21 8110 000 690	OPERATING TRANSFERS OUT	\$250,000.00	\$0.00	\$100,000.00	\$150,000.00	40.00
21	CAPITAL OUTLAY FUND	\$1,352,000.00	\$27,325.91	\$1,020,897.97	\$331,102.03	75.34
22	SPECIAL EDUCATION FUND					
22 1221 000 111	MILD DISAB CERT STAFF	\$109,000.00	\$9,062.83	\$63,439.81	\$45,560.19	58.20
22 1221 000 112	Instructional Aides/Paraprofessionals	\$220,140.00	\$22,569.70	\$167,846.59	\$52,293.41	76.25
22 1221 000 120	SUBSTITUTES	\$16,000.00	\$2,488.00	\$16,095.25	(\$95.25)	100.60
22 1221 000 130	OVERTIME	\$16,000.00	\$1,378.63	\$12,000.63	\$3,999.37	75.00
22 1221 000 140	SALARIES - PAYOUT LEAVE	\$500.00	\$0.00	\$0.00	\$500.00	0.00
22 1221 000 210	OASI	\$27,700.00	\$2,475.57	\$18,166.84	\$9,533.16	65.58
22 1221 000 220	RETIREMENT	\$20,700.00	\$1,971.68	\$14,525.67	\$6,174.33	70.17
22 1221 000 230	HEALTH INSURANCE	\$100,000.00	\$7,512.88	\$53,706.50	\$46,293.50	53.71
22 1221 000 240	WORKMENS COMPENSATION	\$3,250.00	\$0.00	\$3,901.53	(\$651.53)	120.05
22 1221 000 313	PAYMENTS TO COOPS BY SCHOOLS	\$16,500.00	\$0.00	\$18,340.27	(\$1,840.27)	111.15
22 1221 000 315	REGISTRATION FEES	\$500.00	\$0.00	\$0.00	\$500.00	0.00
22 1221 000 319	PRO.& TECHNICAL SERVICES	\$500.00	\$0.00	\$0.00	\$500.00	0.00
22 1221 000 332	MILEAGE PD TO PARENTS	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
22 1221 000 334	TRAVEL,MEALS,LODGING	\$500.00	\$0.00	\$131.60	\$368.40	26.32
22 1221 000 411	Non-Technology Supplies	\$2,500.00	\$0.00	\$1,226.12	\$1,273.88	49.04
22 1221 000 412	Technology Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 1221 000 421	Printed Textbooks	\$500.00	\$0.00	\$184.85	\$315.15	36.97
22 1221 000 424	Instructional Wkbks/Class Subscriptions	\$1,750.00	\$12.25	\$313.34	\$1,436.66	17.91
22 1221 000 479	Other non-consumable Supplies	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
22 1221 000 640	DUES AND FEES	\$100.00	\$0.00	\$0.00	\$100.00	0.00
22 1222 000 111	SEVERE DISAB CERT STAFF	\$13,600.00	\$1,049.50	\$7,346.50	\$6,253.50	54.02
22 1222 000 210	OASI	\$965.00	\$76.61	\$536.38	\$428.62	55.58
22 1222 000 220	RETIREMENT	\$7,760.00	\$62.97	\$440.79	\$7,319.21	5.68

REVENUE EXPENDITURE SUMMARY  
03/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
22 1222 000 230	HEALTH INSURANCE	\$0.00	\$198.91	\$1,388.43	(\$1,388.43)	0.00
22 1222 000 411	Non-Technology Supplies	\$2,415.00	\$0.00	\$0.00	\$2,415.00	0.00
22 1223 000 313	PAYMENTS TO COOPS (Center Base Tuition)	\$59,000.00	\$6,427.73	\$38,566.38	\$20,433.62	65.37
22 1224 000 371	PAYMENT TO OTHER LEAS IN STATE (Mitchell)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22 1226 000 313	PRO.& TECHNICAL SERVICES (Early Childhood)	\$8,525.00	\$710.21	\$6,391.89	\$2,133.11	74.98
22 2113 000 313	PAYMENTS TO COOPS BY SCHOOLS (Behavior Spec)	\$2,280.00	\$189.67	\$1,707.03	\$572.97	74.87
22 2142 000 313	PRO.& TECHNICAL SERVICES (Psychology)	\$20,325.00	\$1,693.69	\$15,243.21	\$5,081.79	75.00
22 2152 000 313	PRO.& TECHNICAL SERVICES (Speech)	\$26,435.00	\$2,202.84	\$21,787.05	\$4,647.95	82.42
22 2171 000 313	PRO.& TECHNICAL SERVICES (Phys Therapy)	\$6,270.00	\$522.24	\$4,700.16	\$1,569.84	74.96
22 2172 000 313	PRO.& TECHNICAL SERVICES (Occup Therapy)	\$11,745.00	\$978.42	\$8,805.78	\$2,939.22	74.97
22 2710 000 113	SPECIAL EDUCATION ADMINISTRATION	\$64,000.00	\$5,318.75	\$46,426.66	\$17,573.34	72.54
22 2710 000 210	OASI	\$4,900.00	\$395.93	\$3,425.93	\$1,474.07	69.92
22 2710 000 220	RETIREMENT	\$3,850.00	\$319.13	\$2,785.62	\$1,064.38	72.35
22 2710 000 230	HEALTH INSURANCE	\$14,550.00	\$1,271.20	\$10,655.80	\$3,894.20	73.24
22 2754 000 319	OTHER PROF AND TECH SERVICES	\$500.00	\$0.00	\$360.00	\$140.00	72.00
22 2754 000 411	HEARING LOSS NON-TECH SUPP	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22	SPECIAL EDUCATION FUND	\$785,260.00	\$68,889.34	\$540,446.61	\$244,813.39	68.82
31	BOND REDEMPTION					
31 5000 000 611	REDEMPTION OF PRINCIPAL	\$145,000.00	\$0.00	\$145,000.00	\$0.00	100.00
31 5000 000 612	INTEREST	\$387,175.00	\$0.00	\$387,175.00	\$0.00	100.00
31 5000 000 613	FISCAL AGENT'S FEES	\$700.00	\$0.00	\$700.00	\$0.00	100.00
31 5000 000 640	DUES AND FEES	\$350.00	\$0.00	\$350.00	\$0.00	100.00
31	BOND REDEMPTION	\$533,225.00	\$0.00	\$533,225.00	\$0.00	100.00
51	FOOD SERVICE					
51 2560 005 334	TRAVEL,MEALS,LODGING	\$0.00	\$0.00	\$0.00	\$0.00	0.00
51 2569 000 114	FOOD SERV CLASS STAFF	\$88,000.00	\$8,693.98	\$70,961.20	\$17,038.80	80.64
51 2569 000 120	SUBSTITUTES	\$2,500.00	\$0.00	\$119.00	\$2,381.00	4.76
51 2569 000 130	OVERTIME	\$300.00	\$47.25	\$2,642.97	(\$2,342.97)	880.99
51 2569 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
51 2569 000 210	OASI	\$6,950.00	\$665.84	\$5,619.75	\$1,330.25	80.86
51 2569 000 220	RETIREMENT	\$5,300.00	\$372.87	\$3,158.38	\$2,141.62	59.59
51 2569 000 230	HEALTH INSURANCE	\$31,180.00	\$2,025.41	\$16,078.75	\$15,101.25	51.57
51 2569 000 240	WORKMENS COMPENSATION	\$746.00	\$0.00	\$745.86	\$0.14	99.98
51 2569 000 315	REGISTRATION FEES	\$500.00	\$0.00	\$0.00	\$500.00	0.00
51 2569 000 319	OTHER PROF AND TECH SERVICES	\$6,000.00	\$0.00	\$6,263.71	(\$263.71)	104.40

REVENUE EXPENDITURE SUMMARY  
03/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
51 2569 000 323	REPAIRS & \ MAINTENANCE	\$1,000.00	\$0.00	\$1,171.69	(\$171.69)	117.17
51 2569 000 334	TRAVEL,MEALS,LODGING	\$500.00	\$0.00	\$299.14	\$200.86	59.83
51 2569 000 411	FOOD SERV NON-TECH SUPP	\$8,000.00	\$337.19	\$6,385.15	\$1,614.85	79.81
51 2569 000 461	FOOD	\$99,754.00	\$11,298.20	\$96,932.48	\$2,821.52	97.17
51 2569 000 462	DONATED FOOD COMMODITIES	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00
51 2569 000 462 820	DONATED FOOD COMMODITIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
51 2569 000 479	Other non-consumable Supplies	\$1,000.00	\$0.00	\$2,125.83	(\$1,125.83)	212.58
51 2569 000 640	DUES AND FEES	\$270.00	\$55.00	\$108.25	\$161.75	40.09
51 2569 000 910	DEPRECIATION LOCAL FUNDS	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00
51 2569 123 114	Classified Staff	\$0.00	\$0.00	\$0.00	\$0.00	0.00
51 2569 128 319	OTHER PROF SERVICES (Beef-to-School)	\$0.00	\$1,082.80	\$2,582.80	(\$2,582.80)	0.00
51 2569 128 462	DONATED COMMODITIES (LOCAL BEEF)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
51 2569 129 479	Other non-consumable DNR	\$0.00	\$0.00	\$0.00	\$0.00	0.00
51	FOOD SERVICE	\$275,000.00	\$24,578.54	\$215,194.96	\$59,805.04	78.25
53	ENTERPRISE FUND-DR.ED					
53 3900 000 111	DRIVER'S ED CERTIFIED	\$5,850.00	\$0.00	\$0.00	\$5,850.00	0.00
53 3900 000 210	OASI	\$450.00	\$0.00	\$0.00	\$450.00	0.00
53 3900 000 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
53 3900 000 323	REPAIRS & \ MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
53 3900 000 325	RENTALS	\$1,800.00	\$0.00	\$0.00	\$1,800.00	0.00
53 3900 000 411	Non-Technology Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
53 3900 000 413	Motor Fuel	\$400.00	\$0.00	\$0.00	\$400.00	0.00
53 3900 000 651	INSURANCE	\$500.00	\$0.00	\$0.00	\$500.00	0.00
53	ENTERPRISE FUND-DR.ED	\$9,000.00	\$0.00	\$0.00	\$9,000.00	0.00
74	SCHOLARSHIP FUND					
74 4300 002 340	COMMUNICATIONS	\$0.00	\$0.00	\$92.40	(\$92.40)	0.00
74 4300 002 390	OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 4300 223 390	OTHER PROFESSIONAL SERVICES - Class of 2023	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 4300 224 390	OTHER PROFESSIONAL SERVICES - Class of 2024	\$0.00	\$0.00	(\$385.00)	\$385.00	0.00
74 4300 225 390	OTHER PROFESSIONAL SERVICES - Class of 225	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 4300 608 390	OTHER PROFESSIONAL SERVICES - Student Council	\$0.00	\$0.00	\$550.00	(\$550.00)	0.00
74 4300 616 690	SCHOLARSHIP - NHS/RED CROSS	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	0.00
74 4300 700 390	OTHER PROFESSIONAL SERVICES - Community Scholarship	\$0.00	\$0.00	\$11,275.00	(\$11,275.00)	0.00
74 4300 701 390	OTHER PROFESSIONAL SERVICES - Freeman-Diamond	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 4300 705 390	OTHER PROFESSIONAL SERVICES - Boves	\$0.00	\$0.00	\$0.00	\$0.00	0.00

**REVENUE EXPENDITURE SUMMARY**

03/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
74 4300 706 390	OTHER PROFESSIONAL SERVICES - Harris	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 4300 707 390	OTHER PROFESSIONAL SERVICES - Wilson	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 4300 708 390	SCHOLARSHIP - WOODS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74	SCHOLARSHIP FUND	\$0.00	\$0.00	\$12,532.40	(\$12,532.40)	0.00
9	Expenditure	\$7,116,666.00	\$451,368.98	\$5,054,872.88	\$2,061,793.12	71.00
<b>Grand Total:</b>		\$0.00	(\$26,933.09)	(\$1,353,307.83)	\$1,353,307.83	61.50

**DE SMET SCHOOL DISTRICT #38-2**  
**TRUST & AGENCY SUMMARY FOR MARCH 2026**

CODE	ACCOUNT	BEGINNING BALANCE	EXPENSES	REVENUES	TOTAL BALANCE
71 1510	INTEREST	\$ 6,934.44		\$ 66.55	\$ 7,000.99
71 704 200	LIW AUTHOR'S CLUB FUND	\$ 12,643.92			\$ 12,643.92
71 704 201	BOOK FAIR FUND	1205.06			\$ 1,205.06
71 704 226	CLASS OF 2026 FUND	\$ 1,732.33			\$ 1,732.33
71 704 227	CLASS OF 2027 FUND	\$ 10,347.43	\$ 4,055.00	\$ 4,103.50	\$ 10,395.93
71 704 228	CLASS OF 2028 FUND	\$ -			\$ -
71 704 606	DRAMA CLUB FUND	\$ 4,582.90			\$ 4,582.90
71 704 607	D-CLUB FUND	\$ 967.51	\$ 487.00	\$ 895.00	\$ 1,375.51
71 704 608	STUDENT COUNCIL FUND BALANCE	\$ 1,656.13			\$ 1,656.13
71 704 609	YEARBOOK FUND BALANCE	\$ 1,417.94			\$ 1,417.94
71 704 610	FCCLA FUND	\$ 1,741.38	\$ 790.00	\$ 190.00	\$ 1,141.38
71 704 611	FB TEAM CAMP FUND	\$ 4,714.92			\$ 4,714.92
71 704 612	BBB TEAM CAMP FUND	\$ 230.66	\$ -	\$ 1,594.99	\$ 1,825.65
71 704 615	FFA STUDENT PROJECTS FUND	\$ 3,600.46	\$ 11,075.84	\$ 520.00	\$ (6,955.38)
71 704 616	NHS FUND	\$ 218.77			\$ 218.77
71 704 617	ED RISING FUND	\$ 944.00			\$ 944.00
71 704 621	VB TEAM CAMP FUND	\$ 4,154.46			\$ 4,154.46
71 704 622	GBB TEAM CAMP FUND	\$ 1,187.84		\$ 184.50	\$ 1,372.34
71 704 623	CHEERLEADING FUND	\$ 1,320.99		\$ 13.00	\$ 1,333.99
71 704 631	ART FUND	\$ 100.00			\$ 100.00
71 704 632	BAND FUND	\$ 3,032.57	\$ 10,152.72	\$ 14,896.61	\$ 7,776.46
71 704 633	VOCAL MUSIC FUND	\$ 1,435.56			\$ 1,435.56
71 704 634	TRI M FUND	\$ 835.67	\$ 1,739.46		\$ (903.79)
71 704 644	FFA FUND	\$ 7,336.17	\$ 1,389.53	\$ 1,500.00	\$ 7,446.64
71 704 645	DISTRICT FFA FUND	\$ (53.10)		\$ 134.49	\$ 81.39
71 704 694	GOLF TEAM CAMP FUND	\$ 1,248.85			\$ 1,248.85
71 704 696	WRESTLING CLUB FUND	\$ 477.51		\$ 300.00	\$ 777.51
71 704 697	XCC TEAM FUND	\$ 100.00			\$ 100.00
71 704 702	BLUE JEAN FUND	\$ 1,724.51			\$ 1,724.51
71 704 999	IMPREST FUND	\$ 9,422.03	\$ 23,684.58	\$ 18,574.63	\$ 4,312.08
	<b>TOTAL</b>	<b>\$ 85,260.91</b>	<b>\$ 53,374.13</b>	<b>\$ 42,973.27</b>	<b>\$ 74,860.05</b>

BANK BALANCE 3/31/2026	\$	94,176.70	
Outstanding Checks	\$	19,316.65	
<b>BALANCE 3/31/26</b>	<b>\$</b>	<b>74,860.05</b>	<b>\$ -</b>

Fund: 71 CUSTODIAL

Chart of Account Number			Chart of Account Description			Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
<b>71 704 005</b>			<b>INTEREST FUND BALANCE</b>			<b>*Previous Balance</b>						6,934.44
71 704 005			INTEREST FUND BALANCE									
71 1510			INTEREST									
03/31/2026	CR	768659			March 2026 Interest - Sweep	INTEREST FROM ICS SWEEP	0.00	66.08	0.00	0.00		
03/31/2026	CR	768660			March 2026 Interest	AB&T INTEREST	0.00	0.47	0.00	0.00		
<b>71 704 005</b>			<b>INTEREST FUND BALANCE</b>			<b>*Current Activity</b>						66.55
						<b>*Ending Balance:</b>	0.00	66.55	0.00	0.00	0.00	7,000.99
<b>71 704 200</b>			<b>LIW AUTHOR'S CLUB FUND BALANCE</b>			<b>*Previous Balance</b>						12,643.92
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	12,643.92
<b>71 704 201</b>			<b>BOOK FAIR FUND BALANCE</b>			<b>*Previous Balance</b>						1,205.06
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	1,205.06
<b>71 704 224</b>			<b>CLASS OF 2024 FUND BALANCE</b>			<b>*Previous Balance</b>						0.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>71 704 226</b>			<b>CLASS OF 2026 FUND BALANCE</b>			<b>*Previous Balance</b>						1,732.33
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	1,732.33
<b>71 704 227</b>			<b>CLASS OF 2027 FUND BALANCE</b>			<b>*Previous Balance</b>						10,347.43
71 704 227			CLASS OF 2027 FUND BALANCE									
71 1990 227			CLASS OF 2027 REVENUE									
03/02/2026	CR	768637			BBB vs. Iroq-LP 2.27.26	CONCESSIONS	0.00	1,724.00	0.00	0.00		
03/04/2026	CR	768639			BBB Regions vs. Iroq-LP 3.3.26	CONCESSIONS	0.00	881.50	0.00	0.00		
03/13/2026	GJ	26-3.3			Correct Receipts #032420/032421		0.00	1,329.00	0.00	0.00		
03/17/2026	CR	768645			misc concessions sales	MISCELLANEOUS	0.00	149.00	0.00	0.00		
03/31/2026	CR	768657			misc concession sales	MISCELLANEOUS	0.00	20.00	0.00	0.00		
<b>71 6900 227 690</b>			<b>CLASS OF 2027 EXPENDITURES</b>									
03/09/2026	CD	03032026	7	21300	BB Malts sold	DE SMET SCHOOL	1,142.00	0.00	0.00	0.00		
03/09/2026	CD	2832	7	21306	Pizza's for Concessions	MAIN STOP, THE	252.00	0.00	0.00	0.00		
03/09/2026	CD	415151	7	21299	pizzas	COWBOY COUNTRY STORES, THE	231.42	0.00	0.00	0.00		
03/09/2026	CD	415087	7	21299	pizzas	COWBOY COUNTRY STORES, THE	275.11	0.00	0.00	0.00		
03/09/2026	CD	415100	7	21299	pizzas	COWBOY COUNTRY STORES, THE	135.00	0.00	0.00	0.00		
03/09/2026	CD	442756	7	21299	pizzas	COWBOY COUNTRY STORES, THE	115.71	0.00	0.00	0.00		
03/09/2026	CD	11975803	7	21297	beverages	CHESTERMAN COMPANY	87.62	0.00	0.00	0.00		
03/09/2026	CD	9838-021026	7	21307	supplies	MAYNARDS FOOD CENTER	9.75	0.00	0.00	0.00		
03/09/2026	CD	3699-021926	7	21307	supplies	MAYNARDS FOOD CENTER	24.86	0.00	0.00	0.00		
03/09/2026	CD	020426	7	21307	concession supplies	MAYNARDS FOOD CENTER	452.04	0.00	0.00	0.00		
03/09/2026	CD	020426-refund	7	21307	refund concession supplies	MAYNARDS FOOD CENTER	(89.30)	0.00	0.00	0.00		
03/09/2026	CD	021826	7	21307	concession supplies	MAYNARDS FOOD CENTER	600.74	0.00	0.00	0.00		
03/09/2026	CD	021826b	7	21307	concession supplies	MAYNARDS FOOD CENTER	125.32	0.00	0.00	0.00		
03/09/2026	CD	022726	7	21307	concession supplies	MAYNARDS FOOD CENTER	676.84	0.00	0.00	0.00		
03/09/2026	CD	022726c	7	21307	concession supplies	MAYNARDS FOOD CENTER	15.89	0.00	0.00	0.00		
<b>71 704 227</b>			<b>CLASS OF 2027 FUND BALANCE</b>			<b>*Current Activity</b>						48.50

Chart of Account Number

Chart of Account Description

Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
						<b>*Ending Balance:</b>	4,055.00	4,103.50	0.00	0.00	0.00	10,395.93
<b>71 704 606</b>					<b>DRAMA CLUB FUND BALANCE</b>	<b>*Previous Balance</b>						4,582.90
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	4,582.90
<b>71 704 607</b>					<b>D-CLUB FUND BALANCE</b>	<b>*Previous Balance</b>						967.51
71 704 607					D-CLUB FUND BALANCE							
71 1990 607					D-CLUB REVENUE							
03/13/2026	CR	768642			Reimb JH DVC Tournament	DESMET CHECKING	0.00	895.00	0.00	0.00		
71 6900 607 690					D-CLUB EXPENSES							
03/09/2026	CD	03032026	7	21300	BB Hospitality	DE SMET SCHOOL	187.00	0.00	0.00	0.00		
03/31/2026	CD	031126	7	21340	Donation to Wrestling	DE SMET SCHOOL DISTRICT	300.00	0.00	0.00	0.00		
<b>71 704 607</b>					<b>D-CLUB FUND BALANCE</b>	<b>*Current Activity</b>						408.00
						<b>*Ending Balance:</b>	487.00	895.00	0.00	0.00	0.00	1,375.51
<b>71 704 608</b>					<b>STUDENT COUNCIL FUND BALANCE</b>	<b>*Previous Balance</b>						1,656.13
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	1,656.13
<b>71 704 609</b>					<b>YEARBOOK FUND BALANCE</b>	<b>*Previous Balance</b>						1,417.94
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	1,417.94
<b>71 704 610</b>					<b>FCCLA FUND BALANCE</b>	<b>*Previous Balance</b>						1,741.38
71 704 610					FCCLA FUND BALANCE							
71 1990 610					FCCLA REVENUE							
03/17/2026	CR	768646			Thanksgiving Pie Fundraiser	MISCELLANEOUS	0.00	190.00	0.00	0.00		
71 6900 610 690					FCCLA EXPENSES							
03/24/2026	CD	20260160002	7	21336	State FCCLA	SD FCCLA	790.00	0.00	0.00	0.00		
<b>71 704 610</b>					<b>FCCLA FUND BALANCE</b>	<b>*Current Activity</b>						(600.00)
						<b>*Ending Balance:</b>	790.00	190.00	0.00	0.00	0.00	1,141.38
<b>71 704 611</b>					<b>FB TEAM CAMP FUND BALANCE</b>	<b>*Previous Balance</b>						4,714.92
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	4,714.92
<b>71 704 612</b>					<b>BBB TEAM CAMP FUND BALANCE</b>	<b>*Previous Balance</b>						230.66
71 704 612					BBB TEAM CAMP FUND BALANCE							
71 1990 612					BBB TEAM CAMP REVENUE							
03/17/2026	CR	768648			basketball donations (pass thru)	MISCELLANEOUS	0.00	1,950.00	0.00	0.00		
03/18/2026	CD	reimb-bb	7	21326	Reimburse: BBB Donations	WILKINSON, BRITTANI	0.00	(2,950.00)	0.00	0.00		
03/20/2026	CR	768650			BBB Donations (pass-through)	MISCELLANEOUS	0.00	1,000.00	0.00	0.00		
03/27/2026	CR	768654			BB Clothing Fundraiser	MRG HAUFF, LLC (dba Dakota Sports, Dakota Lettering, MRG Daubys)	0.00	184.50	0.00	0.00		
03/27/2026	CR	768655			BB Donations + State Shirt Sales	MISCELLANEOUS	0.00	1,410.03	0.00	0.00		
03/27/2026	GJ	26-3.7			Correction - Receipt #768655		0.00	0.46	0.00	0.00		
<b>71 704 612</b>					<b>BBB TEAM CAMP FUND BALANCE</b>	<b>*Current Activity</b>						1,594.99
						<b>*Ending Balance:</b>	0.00	1,594.99	0.00	0.00	0.00	1,825.65
<b>71 704 615</b>					<b>FFA STUDENT PROJECTS FUND BALANCE</b>	<b>*Previous Balance</b>						3,600.46
71 704 615					FFA STUDENT PROJECTS FUND BALANCE							

Chart of Account Number			Chart of Account Description			Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
71 1990 615					FFA STUDENT PROJECT REVENUE							
03/20/2026	CR	768651			Cattle Panels/Feeders	MISCELLANEOUS	0.00	520.00	0.00	0.00		
71 6900 615 690					FFA STUDENT PROJECT EXPENSES							
03/09/2026	CD	01378380	7	21317	project supplies	TRUSTWORTHY HARDWARE	77.46	0.00	0.00	0.00		
03/16/2026	CD	PSI055555	7	21323	project supplies	MACKSTEEL	2,289.98	0.00	0.00	0.00		
03/20/2026	CD	12330	7	21328	supplies	INFINITE WELDING AND MACHINE	8,708.40	0.00	0.00	0.00		
<b>71 704 615</b>					<b>FFA STUDENT PROJECTS FUND BALANCE</b>	<b>*Current Activity</b>						(10,555.84)
						<b>*Ending Balance:</b>	11,075.84	520.00	0.00	0.00	0.00	(6,955.38)
<b>71 704 616</b>					<b>NHS FUND BALANCE</b>	<b>*Previous Balance</b>						218.77
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	218.77
<b>71 704 617</b>					<b>ED RISING FUND BALANCE</b>	<b>*Previous Balance</b>						944.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	944.00
<b>71 704 621</b>					<b>VB TEAM CAMP FUND BALANCE</b>	<b>*Previous Balance</b>						4,154.46
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	4,154.46
<b>71 704 622</b>					<b>GBB TEAM CAMP FUND BALANCE</b>	<b>*Previous Balance</b>						1,187.84
71 704 622					GBB TEAM CAMP FUND BALANCE							
71 1990 622					GBB TEAM CAMP REVENUE							
03/27/2026	CR	768654			BB Clothing Fundraiser	MRG HAUFF, LLC (dba Dakota Sports, Dakota Lettering, MRG Daubys)	0.00	184.50	0.00	0.00		
<b>71 704 622</b>					<b>GBB TEAM CAMP FUND BALANCE</b>	<b>*Current Activity</b>						184.50
						<b>*Ending Balance:</b>	0.00	184.50	0.00	0.00	0.00	1,372.34
<b>71 704 623</b>					<b>CHEERLEADING FUND BALANCE</b>	<b>*Previous Balance</b>						1,320.99
71 704 623					CHEERLEADING FUND BALANCE							
71 1990 623					CHEERLEADING REVENUE							
03/13/2026	GJ	26-3.3			Correct Receipts #032420/032421		0.00	13.00	0.00	0.00		
<b>71 704 623</b>					<b>CHEERLEADING FUND BALANCE</b>	<b>*Current Activity</b>						13.00
						<b>*Ending Balance:</b>	0.00	13.00	0.00	0.00	0.00	1,333.99
<b>71 704 631</b>					<b>ART FUND BALANCE</b>	<b>*Previous Balance</b>						100.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	100.00
<b>71 704 632</b>					<b>BAND FUND BALANCE</b>	<b>*Previous Balance</b>						3,032.57
71 704 632					BAND FUND BALANCE							
71 1990 632					BAND FUND REVENUE							
03/04/2026	CR	768638			Chocolate Fundraiser	MISCELLANEOUS	0.00	4,225.75	0.00	0.00		
03/06/2026	CR	768640			chocolate fundraiser	MISCELLANEOUS	0.00	2,581.00	0.00	0.00		
03/13/2026	CR	768643			chocolate fundraiser	MISCELLANEOUS	0.00	4,319.86	0.00	0.00		
03/17/2026	CR	768644			chocolate fundraiser	MISCELLANEOUS	0.00	1,386.00	0.00	0.00		
03/17/2026	CR	768649			chocolate fundraiser	MISCELLANEOUS	0.00	2,384.00	0.00	0.00		
71 6900 632 690					BAND FUND EXPENSES							
03/09/2026	CD	91580693	7	21318	Chocolate Fundraiser	WORLD'S FINEST CHOCOLATE, INC	10,152.72	0.00	0.00	0.00		
<b>71 704 632</b>					<b>BAND FUND BALANCE</b>	<b>*Current Activity</b>						4,743.89

Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
						<b>*Ending Balance:</b>	10,152.72	14,896.61	0.00	0.00	0.00	7,776.46
<b>71 704 633</b>	<b>VOCAL MUSIC FUND BALANCE</b>					<b>*Previous Balance</b>						1,435.56
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	1,435.56
<b>71 704 634</b>	<b>TRI-M FUND BALANCE</b>					<b>*Previous Balance</b>						835.67
71 704 634	TRI-M FUND BALANCE											
71 6900 634 690	TRI-M EXPENDITURES											
03/09/2026	CD	022426	7	55	Tri-M supplies	BMO HARRIS: DOLLAR GENERAL	51.14	0.00	0.00	0.00		
03/09/2026	CD	1780323901	7	54	Hotel - Regions in Milwaukee	BMO HARRIS: HYATT REGENCY MILWAUKEE	211.04	0.00	0.00	0.00		
03/09/2026	CD	4814576301	7	54	Hotel - Regions in Milwaukee	BMO HARRIS: HYATT REGENCY MILWAUKEE	211.04	0.00	0.00	0.00		
03/09/2026	CD	45612718	7	54	Hotel - Regions in Milwaukee	BMO HARRIS: HYATT REGENCY MILWAUKEE	633.12	0.00	0.00	0.00		
03/09/2026	CD	4561271801	7	54	Hotel - Regions in Milwaukee	BMO HARRIS: HYATT REGENCY MILWAUKEE	633.12	0.00	0.00	0.00		
<b>71 704 634</b>	<b>TRI-M FUND BALANCE</b>					<b>*Current Activity</b>						(1,739.46)
						<b>*Ending Balance:</b>	1,739.46	0.00	0.00	0.00	0.00	(903.79)
<b>71 704 644</b>	<b>FFA FUND BALANCE</b>					<b>*Previous Balance</b>						7,336.17
71 704 644	FFA FUND BALANCE											
71 1990 644	FFA REVENUE											
03/20/2026	CR	768652			Donation	KINGSTON PORK LLC	0.00	1,500.00	0.00	0.00		
71 6900 644 690	FFA EXPENSES											
03/02/2026	CD	MDE379360	7	21283	FFA banquet supplies	NATIONAL FFA ORGANIZATION	30.40	0.00	0.00	0.00		
03/09/2026	CD	FFA-022626	7	21300	FFA Senior Officer Scholarship	DE SMET SCHOOL	250.00	0.00	0.00	0.00		
03/09/2026	CD	0528052	7	21301	Milk for FFA	EAST SIDE JERSEY DAIRY ESJD	61.67	0.00	0.00	0.00		
03/09/2026	CD	0528266	7	21301	Milk for FFA	EAST SIDE JERSEY DAIRY ESJD	30.83	0.00	0.00	0.00		
03/09/2026	CD	0528152	7	21301	Milk for FFA	EAST SIDE JERSEY DAIRY ESJD	15.42	0.00	0.00	0.00		
03/09/2026	CD	0528374	7	21301	Milk for FFA	EAST SIDE JERSEY DAIRY ESJD	61.42	0.00	0.00	0.00		
03/09/2026	CD	765681	7	21310	Juice for FFA	PERFORMANCE FOODSERVICE - MARSHALL	59.79	0.00	0.00	0.00		
03/09/2026	CD	3643-021726	7	21308	Sausage for FFA Breakfast	MAYNARDS FOOD CENTER	60.00	0.00	0.00	0.00		
03/16/2026	CD	FFA-3.16.2026	7	21321	FFA CDE Registrations 3.16.26	HOWARD SCHOOL DISTRICT	189.00	0.00	0.00	0.00		
03/16/2026	CD	FFA-03232026	7	21322	FFA CDE Registrations 3.23.26	TRI-VALLEY FFA ALUMNI	240.00	0.00	0.00	0.00		
03/16/2026	CD	FFA-031626	7	21259	FFA CDE registration 3.16.26	HOWARD SCHOOL DISTRICT	(219.00)	0.00	0.00	0.00		
03/16/2026	CD	FFA-032326	7	21263	FFA CDE registration 3.23.26	TRI-VALLEY FFA ALUMNI	(280.00)	0.00	0.00	0.00		
03/20/2026	CD	MDE380683	7	21329	Official Jacket	NATIONAL FFA ORGANIZATION	72.00	0.00	0.00	0.00		
03/23/2026	CD	FFA-032526	7	21331	CDE Fees 3.25.26	MILLER SCHOOL DISTRICT	28.00	0.00	0.00	0.00		
03/23/2026	CD	FFA-032726	7	21332	CDE Fees 3.25.26	SOUTH DAKOTA STATE UNIVERSITY	220.00	0.00	0.00	0.00		
03/24/2026	CD	FFA-2	7	21333	CDE fee 3.30.26	ARLINGTON SCHOOL DISTRICT	245.00	0.00	0.00	0.00		
03/24/2026	CD	FFA-05052026	7	21334	Land Judging Contest 5.5.26	OACD	325.00	0.00	0.00	0.00		
<b>71 704 644</b>	<b>FFA FUND BALANCE</b>					<b>*Current Activity</b>						110.47
						<b>*Ending Balance:</b>	1,389.53	1,500.00	0.00	0.00	0.00	7,446.64
<b>71 704 645</b>	<b>DISTRICT FFA FUND BALANCE</b>					<b>*Previous Balance</b>						(53.10)
71 704 645	DISTRICT FFA FUND BALANCE											

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Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
71 1990 645					DISTRICT FFA REVENUE							
03/27/2026	CR	768653			Reimb. District Officer Rooms	MISCELLANEOUS	0.00	134.49	0.00	0.00		
<b>71 704 645</b>					<b>DISTRICT FFA FUND BALANCE</b>	<b>*Current Activity</b>					134.49	
						<b>*Ending Balance:</b>	0.00	134.49	0.00	0.00	81.39	
<b>71 704 694</b>					<b>GOLF TEAM CAMP FUND BALANCE</b>	<b>*Previous Balance</b>					1,248.85	
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	1,248.85	
<b>71 704 696</b>					<b>WRESTLING CLUB FUND BALANCE</b>	<b>*Previous Balance</b>					477.51	
71 704 696					WRESTLING CLUB FUND BALANCE							
71 1990 696					WRESTLING CLUB REVENUE							
03/31/2026	CR	768658			Wrestling Donation	DESMET CHECKING	0.00	300.00	0.00	0.00		
<b>71 704 696</b>					<b>WRESTLING CLUB FUND BALANCE</b>	<b>*Current Activity</b>					300.00	
						<b>*Ending Balance:</b>	0.00	300.00	0.00	0.00	777.51	
<b>71 704 697</b>					<b>XCC TEAM</b>	<b>*Previous Balance</b>					100.00	
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	100.00	
<b>71 704 702</b>					<b>BLUE JEAN FUND BALANCE</b>	<b>*Previous Balance</b>					1,724.51	
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	1,724.51	
<b>71 704 999</b>					<b>IMPREST FUND BALANCE</b>	<b>*Previous Balance</b>					9,422.03	
71 704 999					IMPREST FUND BALANCE							
71 1990 999					IMPREST REVENUE							
03/13/2026	CR	768641			Reimburse Imprest - Feb	DESMET CHECKING	0.00	3,937.97	0.00	0.00		
03/17/2026	CR	768647			SDASBO Conf Reg (Canton) pass thru	MISCELLANEOUS	0.00	175.00	0.00	0.00		
03/20/2026	CD	Canton-52611	7	21330	SDASBO Conf Registration - Canton	SDASBO	0.00	(175.00)	0.00	0.00		
03/30/2026	CR	768656			PayPal pass-thru 2/24-3/23 (SDASBO)	MISCELLANEOUS	0.00	14,636.66	0.00	0.00		
<b>71 6900 999 690</b>					<b>IMPREST EXPENSES</b>							
03/02/2026	CD	GWR-021926	7	21280	Region Wrestling Worker 2.29.26	SCHMIDT, TERRY	30.00	0.00	0.00	0.00		
03/02/2026	CD	GWR-021926	7	21276	Region Wrestling Trainer 2.29.26	BETTIN, DANIEL	60.00	0.00	0.00	0.00		
03/02/2026	CD	GWR-021926	7	21278	Region Wrestling Worker 2.29.26	JULIUS, KYLER J	30.00	0.00	0.00	0.00		
03/02/2026	CD	GWR-021926	7	21277	Region Wrestling Worker 2.29.26	BETTIN, DANIEL	30.00	0.00	0.00	0.00		
03/02/2026	CD	GWR-021926	7	21279	Region Wrestling Trainer 2.29.26	STARR, PATRICK	320.00	0.00	0.00	0.00		
03/02/2026	CD	GWR-021926	7	21281	Region Wrestling Worker 2.29.26	BOLDT, TRAVIS	75.00	0.00	0.00	0.00		
03/02/2026	CD	GWR-021926	7	21282	Region Wrestling Worker 2.29.26	MCCLLOUD, TRICIA	75.00	0.00	0.00	0.00		
03/02/2026	CD	GWR-021926	7	21275	Region Wrestling Worker 2.29.26	GILLIGAN, ANGIE	30.00	0.00	0.00	0.00		
03/03/2026	CD	BBB-030326	7	21288	Region BBB Worker 3.3.26	BIRKEL, MARK T.	30.00	0.00	0.00	0.00		
03/03/2026	CD	BBB-030326	7	21289	Region BBB Worker 3.3.26	MCCUNE, DUSTIN CHARLES	30.00	0.00	0.00	0.00		
03/03/2026	CD	BBB-030326	7	21291	Region BBB Worker 3.3.26	TODD, ANDREW J.	30.00	0.00	0.00	0.00		
03/03/2026	CD	BBB-030326	7	21284	Region BBB Worker 3.3.26	BETTIN, DANIEL	50.00	0.00	0.00	0.00		
03/03/2026	CD	BBB-030326	7	21290	Region BBB Worker 3.3.26	NOLTE, MESA	30.00	0.00	0.00	0.00		
03/03/2026	CD	BBB-030326	7	21285	Region BBB Worker 3.3.26	TEMME, CHASE	30.00	0.00	0.00	0.00		
03/03/2026	CD	BBB-030326	7	21286	Region BBB Worker 3.3.26	SOLBERG, JORDAN	50.00	0.00	0.00	0.00		
03/03/2026	CD	BBB-030326	7	21287	Region BBB Worker 3.3.26	SCHOENFELDER, Lyla	30.00	0.00	0.00	0.00		
03/03/2026	CD	03062026	7	21292	Contest Judge + Mileage	WARNE, JOEL	116.80	0.00	0.00	0.00		
03/09/2026	CD	3454609	7	54	electric griddle	BMO HARRIS: AMAZON	69.99	0.00	0.00	0.00		

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Chart of Account Description

Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
03/09/2026	CD	BB2026	7	21311	BB Game Worker 2025-2026	TIMP, ROBERT	60.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21309	BB Game Worker 2025-2026	MCCUNE, DUSTIN CHARLES	360.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21303	BB Game Worker 2025-2026	TEMME, GAVIN	435.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21293	BB Game Worker 2025-2026	ASLESON, ALYSSA	175.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21296	BB Game Worker 2025-2026	TEMME, CHASE	390.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21304	BB Game Worker 2025-2026	SOLBERG, JORDAN	205.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21298	BB Game Worker 2025-2026	DOREN, CODY	300.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21305	BB Game Worker 2025-2026	GILLIGAN, JORDYN	60.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21295	BB Game Worker 2025-2026	COON, BLAKE	210.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21294	BB Game Worker 2025-2026	BECK, BAYLOR	200.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21312	BB Game Worker 2025-2026	RANSOM, RYAN	505.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21313	BB Game Worker 2025-2026	GIGOV, SAM	680.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21302	BB Game Worker 2025-2026	HENRICH, GANNON	175.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21314	BB Game Worker 2025-2026	LANDMARK, SHELBY	110.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21316	BB Game Worker 2025-2026	SIVER, SULLIVYN	225.00	0.00	0.00	0.00		
03/09/2026	CD	BB2026	7	21315	BB Game Worker 2025-2026	WILKINSON, SLAYTEN	100.00	0.00	0.00	0.00		
03/11/2026	CD	eec58526	7	21319	Windshield - 2016 Ford Transit	STEFFENSEN, SCOTT	500.00	0.00	0.00	0.00		
03/11/2026	CD	03102026	7	21320	BBB SoDak16 3.10.26	SDHSAA	9.20	0.00	0.00	0.00		
03/16/2026	CD	10873	7	21325	extra medals	SDHSAA	6.00	0.00	0.00	0.00		
03/16/2026	CD	5674976	7	21324	Memorial	PRAIRIE TOWN GIFTS	167.98	0.00	0.00	0.00		
03/16/2026	CD	5674986	7	21324	Memorial	PRAIRIE TOWN GIFTS	71.40	0.00	0.00	0.00		
03/16/2026	CD	5674994	7	21324	Memorial	PRAIRIE TOWN GIFTS	103.00	0.00	0.00	0.00		
03/17/2026	GJ	26-3.5			W/D Cash for BBB Meal Stipends		1,990.00	0.00	0.00	0.00		
03/20/2026	CD	03182026	7	21327	teriyaki sauce	ARLINGTON SCHOOL DISTRICT	67.75	0.00	0.00	0.00		
03/24/2026	CD	04292026	7	21335	Large Group Contest fees	REGION MUSIC CONTEST	160.00	0.00	0.00	0.00		
03/27/2026	CD	RegionGWrestling	7	21337	Region 1 Girls Wrestling	SDHSAA	629.80	0.00	0.00	0.00		
03/27/2026	CD	ECMS-031626	7	21338	MS Honor Band	BROOKINGS SCHOOL DISTRICT	36.00	0.00	0.00	0.00		
03/31/2026	CD	032326	7	21339	PayPal to SDASBO (2/24-3/23)	SDASBO	14,636.66	0.00	0.00	0.00		
<b>71 704 999</b>					<b>IMPREST FUND BALANCE</b>	<b>*Current Activity</b>						(5,109.95)
						<b>*Ending Balance:</b>	23,684.58	18,574.63	0.00	0.00	0.00	4,312.08
						Fund Total: 71	53,374.13	42,973.27	0.00	0.00	0.00	74,860.05

De Smet School District 38-2

APRIL 2026 BOARD BILLS

Fund Number	10	GENERAL FUND			
AOXWELDING	A-OX WELDING SUPPLY COMPANY		465.40		
10 1131 000 411	supplies		0001524283	465.40	
AOXWELDING	A-OX WELDING SUPPLY COMPANY		692.29		
10 1131 000 411	supplies		0001527105	692.29	
			Vendor Name A-OX WELDING SUPPLY COMPANY		1,157.69
AUTOMATICB	AUTOMATIC BUILDING CONTROLS		1,556.00		
10 2549 000 319	Annual Fire Alarm Checkout/ Batteries 246098			1,556.00	
			Vendor Name AUTOMATIC BUILDING CONTROLS		1,556.00
BESTWESTAB	BEST WESTERN ABERDEEN HOTEL		587.96		
10 6100 000 334	Hotel Rooms - State BBB		290519	587.96	
BESTWESTAB	BEST WESTERN ABERDEEN HOTEL		647.96		
10 6100 000 334	Hotel Rooms - State BBB		290520	647.96	
BESTWESTAB	BEST WESTERN ABERDEEN HOTEL		587.96		
10 6100 000 334	Hotel Rooms - State BBB		290521	587.96	
BESTWESTAB	BEST WESTERN ABERDEEN HOTEL		587.96		
10 6100 000 334	Hotel Rooms - State BBB		290522	587.96	
BESTWESTAB	BEST WESTERN ABERDEEN HOTEL		647.96		
10 6100 000 334	Hotel Rooms - State BBB		290523	647.96	
BESTWESTAB	BEST WESTERN ABERDEEN HOTEL		647.96		
10 6100 000 334	Hotel Rooms - State BBB		290524	647.96	
BESTWESTAB	BEST WESTERN ABERDEEN HOTEL		587.96		
10 6100 000 334	Hotel Rooms - State BBB		290525	587.96	
BESTWESTAB	BEST WESTERN ABERDEEN HOTEL		440.97		
10 6100 000 334	Hotel Rooms - State BBB		290526	440.97	
BESTWESTAB	BEST WESTERN ABERDEEN HOTEL		440.97		
10 6100 000 334	Hotel Rooms - State BBB		290527	440.97	
			Vendor Name BEST WESTERN ABERDEEN HOTEL		5,177.66
BROOKINGSE	BROOKINGS ENGRAVING		48.50		
10 6900 000 319	engrave plaques		36092	48.50	
			Vendor Name BROOKINGS ENGRAVING		48.50
CENTURYBUS	CENTURY BUSINESS PRODUCTS		1,286.80		
10 1111 000 319	Copies		847160	428.93	
10 1121 000 319	Copies		847160	428.93	
10 1131 000 319	Copies		847160	428.94	
			Vendor Name CENTURY BUSINESS PRODUCTS		1,286.80
BROOKREGIS	CHAMPION MEDIA, LLC dba The Brookings Register		146.16		
10 2311 000 340	Ad - Food Service Director		302820662	146.16	
			Vendor Name CHAMPION MEDIA, LLC dba The Brookings Register		146.16
CITYOFDESM	CITY OF DE SMET		76.63		
10 2549 000 321	Water		AG-033026	76.63	
CITYOFDESM	CITY OF DE SMET		126.79		
10 2549 000 321	Water		ARM-033026	126.79	
CITYOFDESM	CITY OF DE SMET		80.07		
10 2549 000 321	Water		BUS-033026	80.07	
CITYOFDESM	CITY OF DE SMET		628.39		
10 2549 000 321	Water		LIW*-033026	628.39	
CITYOFDESM	CITY OF DE SMET		89.17		
10 2549 000 321	Water		LIW-033026	89.17	
			Vendor Name CITY OF DE SMET		1,001.05
COWBOYCOU	COWBOY COUNTRY STORES, THE		224.61		
10 2559 000 413	fuel		441889	224.61	
COWBOYCOU	COWBOY COUNTRY STORES, THE		134.37		
10 2559 000 413	fuel		441935	134.37	
COWBOYCOU	COWBOY COUNTRY STORES, THE		297.00		
10 2559 000 413	fuel		442865	297.00	
			Vendor Name COWBOY COUNTRY STORES, THE		655.98
DSFM	DE SMET FARM MUTUAL		1,347.25		
10 2549 000 651	Homeowners Policy - 4th St House		03312026	1,347.25	
			Vendor Name DE SMET FARM MUTUAL		1,347.25
DESMETFOO	DE SMET SCHOOL DISTRICT		4,955.80		
10 2321 000 690	Staff Meals - March		MAR2026	1,864.30	
10 2321 000 690	Seconds - March		MAR2026	3,091.50	
DESMETFOO	DE SMET SCHOOL DISTRICT		9.93		
10 1131 000 411	Testing Snacks		March2026	8.82	
10 2139 000 411	Health Supplies		March2026	1.11	
			Vendor Name DE SMET SCHOOL DISTRICT		4,965.73
IMPREST	DE SMET SCHOOL T&A IMPREST/ADVANCED		8,980.17		
10 6900 000 190	Region Wrestling Workers 2.29.26		March2026	650.00	
10 6100 000 190	Region BBB Workers 3.3.26		March2026	280.00	
10 1121 000 319	Contest Judge + mileage		March2026	116.80	
10 6100 000 190	BB Game Workers		March2026	2,095.00	

10 6200 000 190	BB Game Workers	March2026	2,095.00	
10 1131 000 411	Amazon - Supplies	March2026	69.99	
10 2559 000 323	Scott's - 2016 Transit windshield	March2026	500.00	
10 6100 000 315	SDHSAA - BBB SoDak16	March2026	9.20	
10 6900 000 334	Cash for BBB State Meal Stipends	March2026	1,990.00	
10 1131 000 315	Region Music - Large Contest fee	March2026	160.00	
10 6900 000 319	SDHSAA Region 1 Girls Wrestling	March2026	629.80	
10 1121 000 315	Brookings School - MS Honor Band	March2026	36.00	
10 2311 000 411	Prairie Town Gifts - memorials	March2026	342.38	
10 6900 000 411	SDHSAA extra medals	March2026	6.00	
	Vendor Name DE SMET SCHOOL T&A IMPREST/ADVANCED FUND		8,980.17	
DUSTTEXSER	DUST-TEX SERVICE	304.92		
10 2549 000 322	cleaning service	2885925	304.92	
DUSTTEXSER	DUST-TEX SERVICE	304.92		
10 2549 000 322	cleaning service	2924998	304.92	
	Vendor Name DUST-TEX SERVICE		609.84	
GRCONTROLS	G&R CONTROLS INC	1,683.68		
10 2549 000 323	Repairs	153924A	1,683.68	
GRCONTROLS	G&R CONTROLS INC	333.22		
10 2549 000 323	Repairs	156456.	333.22	
GRCONTROLS	G&R CONTROLS INC	420.95		
10 2549 000 323	Tighten Connections - Heat Pump	157982	420.95	
	Vendor Name G&R CONTROLS INC		2,437.85	
HEIMANFIRE	HEIMAN FIRE EQUIP	270.81		
10 2549 000 319	Maintenance, supplies	0952294-IN	270.81	
	Vendor Name HEIMAN FIRE EQUIP		270.81	
HILLYARDSI	HILLYARD/SIOUX FALLS	4,607.59		
10 2549 000 411	supplies	606004274	4,607.59	
HILLYARDSI	HILLYARD/SIOUX FALLS	1,628.31		
10 2549 000 411	supplies	90009358	1,628.31	
HILLYARDSI	HILLYARD/SIOUX FALLS	342.05		
10 2549 000 411	supplies	90009419	342.05	
HILLYARDSI	HILLYARD/SIOUX FALLS	1,247.78		
10 2549 000 411	supplies	90019477	1,247.78	
HILLYARDSI	HILLYARD/SIOUX FALLS	361.15		
10 2549 000 411	supplies	90019482	361.15	
HILLYARDSI	HILLYARD/SIOUX FALLS	79.60		
10 2549 000 411	supplies	90047248	79.60	
HILLYARDSI	HILLYARD/SIOUX FALLS	202.43		
10 2549 000 411	supplies	90047249	202.43	
HILLYARDSI	HILLYARD/SIOUX FALLS	410.46		
10 2549 000 411	supplies	90067854	410.46	
HILLYARDSI	HILLYARD/SIOUX FALLS	2,674.47		
10 2549 000 411	supplies	90079480	2,674.47	
HILLYARDSI	HILLYARD/SIOUX FALLS	202.43		
10 2549 000 411	supplies	90079481	202.43	
	Vendor Name HILLYARD/SIOUX FALLS		11,756.27	
INNOVATIVE	INNOVATIVE OFFICE SOLUTIONS, LLC	122.88		
10 2529 000 412	toner	INS077722	122.88	
	Vendor Name INNOVATIVE OFFICE SOLUTIONS, LLC		122.88	
INSTRUMENT	INSTRUMENTALIST CO, THE	173.00		
10 1131 000 411	Sousa/Choral Awards	57231D 2601	173.00	
	Vendor Name INSTRUMENTALIST CO, THE		173.00	
JOHNSONFIR	JOHNSON CONTROLS FIRE PROTECTION LP	1,049.95		
10 2549 000 319	Annual Sprinkler Inspection	25273172	1,049.95	
	Vendor Name JOHNSON CONTROLS FIRE PROTECTION		1,049.95	
JOSTENS	JOSTENS	237.77		
10 1131 000 411	Cords - Gold & Burgundy	39055674	237.77	
JOSTENS	JOSTENS	253.75		
10 2410 000 411	Diplomas x29	39092721	253.75	
JOSTENS	JOSTENS	431.75		
10 2410 000 411	Diploma Covers	39503406	431.75	
JOSTENS	JOSTENS	257.18		
10 6900 000 411	awards	797399	257.18	
JOSTENS	JOSTENS	83.45		
10 6900 000 411	service bars	N003456773	83.45	
	Vendor Name JOSTENS		1,263.90	
KINGSBURYC	KINGSBURY COUNTY COUNTRY CLUB	1,500.00		
10 6900 000 325	Course Rental - XCC & Golf	115	1,500.00	
	Vendor Name KINGSBURY COUNTY COUNTRY CLUB		1,500.00	
KINGSBURYE	KINGSBURY ELECTRIC COOP	63.15		
10 2559 000 340	radio tower	040126	63.15	
	Vendor Name KINGSBURY ELECTRIC COOP		63.15	
KINGSBURYJ	KINGSBURY JOURNAL	65.00		

10 1131 000 340		Renewal - Journalism	040626- Journalism	65.00	
KINGSBURYJ	KINGSBURY JOURNAL		721.96		
10 2311 000 340		Publish Minutes/Help Wanted	13815	521.96	
10 1131 000 340		Publish Bulldog Bark	13815	200.00	
			Vendor Name KINGSBURY JOURNAL		786.96
LODGEATDEA	LODGE AT DEADWOOD, THE		348.00		
10 6900 000 334		Hotel - AD Conference	30844872	348.00	
			Vendor Name LODGE AT DEADWOOD, THE		348.00
MAINSTOP	MAIN STOP, THE		115.06		
10 2559 000 413		fuel	24143	115.06	
			Vendor Name MAIN STOP, THE		115.06
MAYNARDS6	MAYNARDS FOOD CENTER		89.50		
10 1131 000 411		Seafood Lab	4341-031126	89.50	
MAYNARDS6	MAYNARDS FOOD CENTER		78.71		
10 1131 000 411		Global Cuisine - Europe supplies	4607-032426	78.71	
MAYNARDS6	MAYNARDS FOOD CENTER		297.89		
10 1131 129 411		Culinary Supplies - Beef	6107-030226	216.23	
10 1131 000 411		Culinary Supplies	6107-030226	81.66	
MAYNARDS6	MAYNARDS FOOD CENTER		76.91		
10 1121 000 411		Food Truck supplies	6760-030526	76.91	
MAYNARDS6	MAYNARDS FOOD CENTER		67.13		
10 1131 000 411		Asian Lab	7174-031826	67.13	
			Vendor Name MAYNARDS FOOD CENTER		610.14
HAUFFMIDA	MRG HAUFF, LLC (dba Dakota Sports, Dakota		260.00		
10 6900 000 411		High Jump Cross Bar	194619	260.00	
HAUFFMIDA	MRG HAUFF, LLC (dba Dakota Sports, Dakota		20.95		
10 6900 000 411		pitcher's plate	196497	20.95	
			Vendor Name MRG HAUFF, LLC (dba Dakota Sports,		280.95
NAPAAUTOP	NAPA AUTO PARTS-		12.14		
10 2549 000 411		supplies	249378	12.14	
NAPAAUTOP	NAPA AUTO PARTS-		4.69		
10 2549 000 411		supplies	249706	4.69	
			Vendor Name NAPA AUTO PARTS-		16.83
NESC	NESC COOPERATIVE PURCHASING		80.84		
10 2329 000 313		General - April	APRIL2026	80.84	
			Vendor Name NESC COOPERATIVE PURCHASING		80.84
NORTHWEST	NORTHWEST PIPE FITTINGS INC OF HURON		73.08		
10 2549 000 411		parts	482671	73.08	
			Vendor Name NORTHWEST PIPE FITTINGS INC OF HURON		73.08
NORTHWEST	NORTHWESTERN ENERGY		2,002.90		
10 2549 000 321		Gas	040326	2,002.90	
NORTHWEST	NORTHWESTERN ENERGY		85.45		
10 2549 000 321		Gas	040326-BUS	85.45	
NORTHWEST	NORTHWESTERN ENERGY		366.57		
10 2549 000 321		Gas	040326-LIW	366.57	
			Vendor Name NORTHWESTERN ENERGY		2,454.92
OCONNORCO	O'CONNOR COMPANY		169.75		
10 2549 000 411		filters	547448	169.75	
			Vendor Name O'CONNOR COMPANY		169.75
OKEEFEIMPL	O'KEEFE IMPLEMENT, INC.		207.27		
10 2559 000 411		filters	1297058	207.27	
OKEEFEIMPL	O'KEEFE IMPLEMENT, INC.		357.87		
10 2559 000 411		supplies	1297167	357.87	
OKEEFEIMPL	O'KEEFE IMPLEMENT, INC.		14.15		
10 2559 000 411		supplies	1297341	14.15	
			Vendor Name O'KEEFE IMPLEMENT, INC.		579.29
OTTERTAILP	OTTER-TAIL POWER COMPANY		5,386.79		
10 2549 000 321		Electricity	03042026	5,386.79	
OTTERTAILP	OTTER-TAIL POWER COMPANY		181.83		
10 6900 000 321		Electricity - Athletic Field	03252026	181.83	
OTTERTAILP	OTTER-TAIL POWER COMPANY		6,206.75		
10 2549 000 321		Electricity	03262026	6,206.75	
OTTERTAILP	OTTER-TAIL POWER COMPANY		244.88		
10 2559 000 321		electricity	033026	244.88	
			Vendor Name OTTER-TAIL POWER COMPANY		12,020.25
PFLEET	P-FLEET		4,747.55		
10 2559 000 413		Fuel	8314708	4,747.55	
			Vendor Name P-FLEET		4,747.55
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		960.90		
10 2569 123 461		FFVP Supplies	771546	661.40	
10 2569 123 411		FFVP Supplies	771546	299.50	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		427.25		
10 2569 123 461		FFVP supplies	773249	358.35	
10 2569 124 461		FFVP supplies	773249	68.90	

PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		43.25		
10 2569 123 461	FFVP supplies	774384		43.25	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		262.89		
10 2569 123 461	FFVP supplies	775237		184.93	
10 2569 124 461	FFVP supplies	775237		77.96	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		1,011.68		
10 2569 123 461	FFVP Supplies	777221		734.84	
10 2569 124 461	FFVP Supplies	777221		276.84	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		657.94		
10 2569 123 461	FFVP supplies	779166		657.94	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		34.39		
10 2569 123 411	FFVP supplies	779477		17.20	
10 2569 124 411	FFVP supplies	779477		17.19	
		Vendor Name PERFORMANCE FOODSERVICE -		3,398.30	
SDEOP	SD EDUCATIONAL OFFICE PROFESSIONALS		95.00		
10 2410 000 315	Conference + Membership (MP)	06172026		95.00	
		Vendor Name SD EDUCATIONAL OFFICE PROFESSIONALS		95.00	
TAYLORMUSI	TAYLOR MUSIC		90.00		
10 1131 000 323	Conn Trumpet - Repairs	0162226-IN		90.00	
		Vendor Name TAYLOR MUSIC		90.00	
TESSMANSEE	TESSMAN SEED INC.		65.20		
10 1131 000 411	supplies	5429344-IN		65.20	
		Vendor Name TESSMAN SEED INC.		65.20	
TOWNCTRY	TOWN & COUNTRY SHOPPER		110.00		
10 2311 000 340	Ad - Food Service Director	00004836_March		110.00	
		Vendor Name TOWN & COUNTRY SHOPPER		110.00	
TRUSTWORT	TRUSTWORTHY HARDWARE		20.79		
10 2549 000 411	supplies	01378579		20.79	
TRUSTWORT	TRUSTWORTHY HARDWARE		45.00		
10 2549 000 411	supplies	01378667		45.00	
TRUSTWORT	TRUSTWORTHY HARDWARE		26.46		
10 2549 000 411	supplies	01378692		26.46	
TRUSTWORT	TRUSTWORTHY HARDWARE		5.40		
10 2549 000 411	supplies	01379010		5.40	
TRUSTWORT	TRUSTWORTHY HARDWARE		14.40		
10 6900 000 411	track supplies	01379078		14.40	
		Vendor Name TRUSTWORTHY HARDWARE		112.05	
VALLEYFIBE	VALLEY FIBERCOM		753.07		
10 2549 000 340	Phone/Internet	04012026		753.07	
		Vendor Name VALLEY FIBERCOM		753.07	
		<b>Fund Number 10</b>		<b>72,477.88</b>	

Fund Number	21	CAPITAL OUTLAY FUND			
CRMECHANIC	CR MECHANICAL LLC		7,887.77		
21 2549 000 323	Geo Thermal Unit		416	7,887.77	
		Vendor Name CR MECHANICAL LLC		7,887.77	
FOREMANSA	FOREMAN SALES AND SERVICE		106,773.00		
21 2559 000 550	2027 Ford Collins mini		28655	106,773.00	
		Vendor Name FOREMAN SALES AND SERVICE		106,773.00	
GRCONTROLS	G&R CONTROLS INC		(2,355.56)		
21 2549 000 323	credit invoice #153924 (heat pumps)			153924C	(2,355.56)
		Vendor Name G&R CONTROLS INC			(2,355.56)
SHOPOUT	LOCKDOWN SECURITIES INC dba SHOP OUTFITTERS		15,898.00		
21 1131 161 549	Universal Fabricator w/ Tubing Dies	INV-64865		15,898.00	
		Vendor Name LOCKDOWN SECURITIES INC dba SHOP OUTFITTERS		15,898.00	
NORTHERNDI	NORTHERN DIRECTIONAL LLC		4,534.78		
21 2549 000 323	Fiber at Elem Gym		1185	4,534.78	
		Vendor Name NORTHERN DIRECTIONAL LLC		4,534.78	
TITAN	TITAN MACHINERY, INC		3,176.32		
21 2559 000 323	Bus #4 - repair brake light/dimmer	500333514-1		3,176.32	
		Vendor Name TITAN MACHINERY, INC		3,176.32	
WWTIREWTN	WW TIRE WATERTOWN		1,701.32		
21 2559 000 323	Bus #4 - Tires	3-405118		1,701.32	
		Vendor Name WW TIRE WATERTOWN		1,701.32	
		<b>Fund Number 21</b>		<b>137,615.63</b>	

Fund Number	22	SPECIAL EDUCATION FUND			
NESC	NESC COOPERATIVE PURCHASING		6,297.07		
22 1226 000 313	Early Childhood - April	APRIL2026		710.21	
22 2142 000 313	Psych - April	APRIL2026		1,693.69	
22 2152 000 313	ST - April	APRIL2026		2,202.84	
22 2171 000 313	PT - April	APRIL2026		522.24	
22 2172 000 313	OT - April	APRIL2026		978.42	

**Commented [CJ1]:** We will need to pay fees to have this installed later in the spring.

**Commented [CJ2]:** New mini bus.

**Commented [CJ3]:** Perkins Reserve Grant covers the cost of this equipment.

22 2113 000 313	Behavior - April	APRIL2026	189.67
NESC	NESC COOPERATIVE PURCHASING	6,427.73	
22 1223 000 313	Tuition - March	CB-March2026	6,427.73
<u>Vendor Name NESC COOPERATIVE PURCHASING</u>			<u>12,724.80</u>
			<b>Fund Number 22 12,724.80</b>

<u>Fund Number</u>	<u>51</u>	<u>FOOD SERVICE</u>		
605MEATS	605 MEATS		679.40	
51 2569 128 319	Processing Fees	02182026	679.40	
			Vendor Name 605 MEATS	679.40
IMPREST	DE SMET SCHOOL T&A IMPREST/ADVANCED		67.75	
51 2569 000 461	Arlington School - teriyaki sauce	March2026	67.75	
			Vendor Name DE SMET SCHOOL T&A IMPREST/ADVANCED FUND	67.75
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD		403.99	
51 2569 000 461	Milk	0528482	403.99	
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD		307.08	
51 2569 000 461	Milk	0528597	307.08	
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD		30.32	
51 2569 000 461	Milk	0528631	30.32	
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD		322.24	
51 2569 000 461	Milk	0528693	322.24	
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD		403.99	
51 2569 000 461	Milk	0528806	403.99	
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD		338.59	
51 2569 000 461	Milk	0528924	338.59	
			Vendor Name EAST SIDE JERSEY DAIRY ESJD	1,806.21
MAYNARDS3	MAYNARDS FOOD CENTER		36.82	
51 2569 000 461	food supplies	030526	36.82	
MAYNARDS3	MAYNARDS FOOD CENTER		23.94	
51 2569 000 461	food supplies	031626	23.94	
MAYNARDS3	MAYNARDS FOOD CENTER		96.81	
51 2569 000 461	food supplies	031726	96.81	
MAYNARDS3	MAYNARDS FOOD CENTER		36.79	
51 2569 000 461	food supplies	032326	36.79	
MAYNARDS3	MAYNARDS FOOD CENTER		20.93	
51 2569 000 461	food supplies	032726	20.93	
MAYNARDS3	MAYNARDS FOOD CENTER		89.34	
51 2569 000 461	buns	033026	89.34	
MAYNARDS3	MAYNARDS FOOD CENTER		30.45	
51 2569 000 461	food supplies	7895-033026	30.45	
			Vendor Name MAYNARDS FOOD CENTER	335.08
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		3,026.40	
51 2569 000 461	Food Supplies	771450	3,026.40	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		35.23	
51 2569 000 461	Food Supplies	771546	35.23	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		2,275.07	
51 2569 000 461	Food Supplies	773249	2,275.07	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		816.83	
51 2569 000 461	Food Supplies	773939	816.83	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		888.71	
51 2569 000 461	Food Supplies	774384	888.71	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		2,341.03	
51 2569 000 461	Food Supplies	775237	2,341.03	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		187.09	
51 2569 000 461	Food Supplies	777015	187.09	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		(249.76)	
51 2569 000 461	Credit - Blueberries	777077	(249.76)	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		1,646.07	
51 2569 000 461	Food Supplies	777221	1,646.07	
51 2569 000 411	Supplies	777221	79.85	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		2,316.73	
51 2569 000 461	Food Supplies	779166	2,148.38	
51 2569 000 411	supplies	779166	168.35	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		52.66	
51 2569 000 461	Food Supplies	779470	52.66	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		534.82	
51 2569 000 461	Food Supplies	779477	500.12	
51 2569 000 411	supplies	779477	34.70	
<u>Vendor Name PERFORMANCE FOODSERVICE - MARSHALL</u>			<u>13,870.88</u>	
			<b>Fund Number 51 16,759.32</b>	

Checking Account ID 1 239,577.63

De Smet School District 38-2

PCARD BILLS – APRIL 2026

Fund Number	10	GENERAL FUND			
AMAZON	AMAZON		165.62		
10 2549 000 411		Bissell Portable Carpet Cleaner	1225005	129.99	
10 2549 000 411		custodial supplies	1225005	35.63	
AMAZON	AMAZON		84.00		
10 1111 000 411		drumsticks	3410626	84.00	
				Vendor Name AMAZON	249.62
ARTIFMERCH	ARTIFICIAL MERCH.COM		0.00		
10 2529 000 640		Reversal: Refund - Prom	Refund-032526	1,164.91	
10 2529 000 640		Refund - Prom Decorations	Refund-032526	(1,164.91)	
				Vendor Name ARTIFICIAL MERCH.COM	0.00
ATHLETICNE	ATHLETIC.NET		162.50		
10 6900 000 315		DWU Track Meet	Track-03312026	162.50	
				Vendor Name ATHLETIC.NET	162.50
AVIDHAWKLL	AVID HAWK LLC		45.00		
10 2227 000 319		website services	2026-0364	45.00	
				Vendor Name AVID HAWK LLC	45.00
CEXPRESS	C-EXPRESS		15.00		
10 6100 000 411		laundry - bbb uniforms	032026a	15.00	
CEXPRESS	C-EXPRESS		1.00		
10 6100 000 411		laundry - bbb uniforms	032026b	1.00	
CEXPRESS	C-EXPRESS		15.38		
10 6100 000 411		laundry supplies - bbb uniforms	032026c	15.38	
				Vendor Name C-EXPRESS	31.38
DOLLARGEN	DOLLAR GENERAL		7.70		
10 6900 000 411		supplies	04022026	7.70	
				Vendor Name DOLLAR GENERAL	7.70
EBAY	EBAY		71.97		
10 2559 000 411		Retractable Safety Belts	17-14350-08647	71.97	
				Vendor Name EBAY	71.97
ETSY	ETSY		100.24		
10 2311 000 411		Retirement Gift	4013568413	100.24	
ETSY	ETSY		25.20		
10 2311 000 411		Staff Gifts	4013597881	25.20	
				Vendor Name ETSY	125.44
EXPLORELEA	EXPLORE LEARNING, LLC		37.50		
10 1250 000 424		ELL Subscription - JP	11290843	37.50	
				Vendor Name EXPLORE LEARNING, LLC	37.50
HOBBYLOBBY	HOBBY LOBBY		318.89		
10 1131 000 411		Tote bag Project	032126	318.89	
				Vendor Name HOBBY LOBBY	318.89
INDEED	INDEED		159.30		
10 2311 000 340		Ad - Food Service Director	US12-02605232	159.30	
				Vendor Name INDEED	159.30
JWPEPPEROF	J.W. PEPPER OF DETROIT		257.09		
10 1121 000 411		Band Music	368351480	65.00	
10 1131 000 411		Band Music	368351480	127.09	
10 1111 000 411		Band Music	368351480	65.00	
JWPEPPEROF	J.W. PEPPER OF DETROIT		58.90		
10 1131 000 411		Band Music	368446295	58.90	
				Vendor Name J.W. PEPPER OF DETROIT	315.99
JONESCHOO	JONES SCHOOL SUPPLY CO		224.44		
10 1131 000 411		awards	W00007534	224.44	
				Vendor Name JONES SCHOOL SUPPLY CO	224.44
LODGEATDEA	LODGE AT DEADWOOD, THE		20.37		
10 6900 000 334		Meals - AD Conference	4004-033126	20.37	
LODGEATDEA	LODGE AT DEADWOOD, THE		25.73		
10 6900 000 334		Meals - AD Conference	7320-033026	25.73	
LODGEATDEA	LODGE AT DEADWOOD, THE		23.58		
10 6900 000 334		Meals - AD Conference	7853-040126	23.58	
				Vendor Name LODGE AT DEADWOOD, THE	69.68
MAINSTOP	MAIN STOP, THE		83.26		
10 2559 000 413		diesel	031326	83.26	
				Vendor Name MAIN STOP, THE	83.26
MAVERICKS	MAVERICKS		34.95		
10 6900 000 334		Meals - AD Conference	2974-033126	34.95	
				Vendor Name MAVERICKS	34.95
PITNEYBOW1	PITNEY BOWES GLOBAL FIN SER		177.00		
10 2410 000 340		Postage Lease payment	3322206486	177.00	
				Vendor Name PITNEY BOWES GLOBAL FIN SER	177.00
POPPLERS	POPPLERS		(12.05)		
10 1131 000 411		Credit: Shipping	CR-033026	(12.05)	

**Commented [CJ4]:** Class of 2027 pays for this so charges reversed and expenses to Trust & Agency.

		Vendor Name POPPLERS (12.05)	
QUALITYMIT	QUALITY INN - MITCHELL	0.00	
10 2529 000 640	Hotel - FFA Interviews	04072026	91.41
10 2529 000 640	Reversal: Hotel - FFA Interviews	04072026	(91.41)
		Vendor Name QUALITY INN - MITCHELL	0.00
QUIZIZZ	QUIZIZZ	216.00	
10 1131 000 424	Individual Subscription - LN	859F9D54-0005	216.00
		Vendor Name QUIZIZZ	216.00
RAMADAHOT	RAMADA HOTEL & SUITES	0.00	
10 2529 000 640	Hotel - State FCCLA	30394036396	267.95
10 2529 000 640	Reversal: Hotel - State FCCLA	30394036396	(267.95)
RAMADAHOT	RAMADA HOTEL & SUITES	0.00	
10 2529 000 640	Reversal: Hotel - State FCCLA	30397421397	(267.95)
10 2529 000 640	Hotel - State FCCLA	30397421397	267.95
RAMADAHOT	RAMADA HOTEL & SUITES	0.00	
10 2529 000 640	Hotel - State FCCLA	30397631397	244.96
10 2529 000 640	Reversal: Hotel - State FCCLA	30397631397	(244.96)
RAMADAHOT	RAMADA HOTEL & SUITES	212.21	
10 1131 000 334	FCCLA State - Advisor Room	92989732517	212.21
RAMADAHOT	RAMADA HOTEL & SUITES	0.00	
10 2529 000 640	Hotel - State FCCLA	92989755517	244.96
10 2529 000 640	Reversal: Hotel - State FCCLA	92989755517	(244.96)
		Vendor Name RAMADA HOTEL & SUITES	212.21
TPT	TEACHERS PAY TEACHERS	5.60	
10 1111 000 424	writing worksheets	330383830	5.60
TPT	TEACHERS PAY TEACHERS	25.20	
10 1111 000 424	phonics worksheets	330523435	25.20
TPT	TEACHERS PAY TEACHERS	4.90	
10 1111 000 424	writing workbooks	332403823	4.90
		Vendor Name TEACHERS PAY TEACHERS	35.70
		<b>Fund Number 10</b>	<b>2,566.48</b>

**Commented [CJ5]:** FFA pays for this so charges reversed and expenses to Trust & Agency.

<u>Fund Number</u>	<u>21</u>	<u>CAPITAL OUTLAY FUND</u>		
AMAZON	AMAZON		6.38	
21 2222 000 560	library books	0249831	6.38	
AMAZON	AMAZON	89.90		
21 2222 000 560	library books	0325042	89.90	
AMAZON	AMAZON	17.91		
21 2222 000 560	library books	0874661	17.91	
AMAZON	AMAZON	15.42		
21 2222 000 560	library books	1157831	15.42	
AMAZON	AMAZON	18.02		
21 2222 000 560	library books	1512210	18.02	
AMAZON	AMAZON	43.55		
21 2222 000 560	library books	2341868	43.55	
AMAZON	AMAZON	42.67		
21 2222 000 560	library books	2893039a	42.67	
AMAZON	AMAZON	8.06		
21 2222 000 560	library books	2913014	8.06	
AMAZON	AMAZON	535.04		
21 2222 000 560	library books	3534600	535.04	
AMAZON	AMAZON	6.47		
21 2222 000 560	library books	3804235	6.47	
AMAZON	AMAZON	143.99		
21 2222 000 560	library books	3921065	143.99	
AMAZON	AMAZON	53.62		
21 2222 000 560	library books	4413019	53.62	
AMAZON	AMAZON	6.39		
21 2222 000 560	library books	5044237	6.39	
AMAZON	AMAZON	90.90		
21 2222 000 560	library books	5625047	90.90	
AMAZON	AMAZON	6.39		
21 2222 000 560	library books	6276200	6.39	
AMAZON	AMAZON	18.82		
21 2222 000 560	library books	6481839	18.82	
AMAZON	AMAZON	718.29		
21 2222 000 560	library books	6984220	718.29	
AMAZON	AMAZON	445.17		
21 2222 000 560	library books	7349066	445.17	
AMAZON	AMAZON	43.37		
21 2222 000 560	library books	7559466	43.37	
AMAZON	AMAZON	13.10		
21 2222 000 560	library books	7921059	13.10	
AMAZON	AMAZON	41.67		

21 2222 000 560		library books	8153829	41.67	
AMAZON	AMAZON		19.38		
21 2222 000 560		library books	8868231	19.38	
AMAZON	AMAZON		107.44		
21 2222 000 560		library books	8889021	107.44	
AMAZON	AMAZON		14.91		
21 2222 000 560		library books	9083408	14.91	
AMAZON	AMAZON		338.26		
21 2222 000 560		library books	9191438	323.64	
21 2222 000 560		library books	9191438	14.62	
AMAZON	AMAZON		5.87		
21 2222 000 560		library books	9581025	5.87	
AMAZON	AMAZON		8.67		
21 2222 000 560		library books	9703449a	8.67	
					<u>Vendor Name AMAZON 2,859.66</u>
					<b>Fund Number 21 2,859.66</b>
<u>Fund Number</u>	<u>22</u>	<u>SPECIAL EDUCATION FUND</u>			
EDU2CORE	EDUCATION TO THE CORE		99.00		
22 1221 000 424	Premium Subscription - EM		CFED74D7	99.00	
					<u>Vendor Name EDUCATION TO THE CORE 99.00</u>
					<b>Fund Number 22 99.00</b>
<u>Fund Number</u>	<u>51</u>	<u>FOOD SERVICE</u>			
AMAZON	AMAZON		100.47		
51 2569 000 411	Mandoline, Cut Resistant Gloves		9810602	100.47	
					<u>Vendor Name AMAZON 100.47</u>
WALMART	WALMART		13.96		
51 2569 000 461	gluten free nuggets		200014766177067	13.96	
					<u>Vendor Name WALMART 13.96</u>
					<b>Fund Number 51 114.43</b>
					<b>Checking Account ID 1 5639.57</b>

# CASSANDRA JOHNSON

PO Box 246 Arlington, SD 57212  
320-981-0850 Cassi.Johnson@k12.sd.us

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March 31, 2026

De Smet Board of Education  
De Smet School District  
PO Box 157  
De Smet, SD 57231

To De Smet Board of Education:

I am writing to formally submit my resignation from my position as Business Manager, effective June 30, 2026.

I would like to express my sincere gratitude for the opportunity to serve the district over the past three years and to work alongside such a dedicated group of professionals. I truly appreciate the support, guidance, and trust the Board has extended to me throughout my tenure. The experience has been both professionally rewarding and personally meaningful.

I am committed to ensuring a smooth transition and will do everything I can to assist during this period.

Thank you again for the opportunity to serve in the De Smet School District.

Sincerely,

*Cassi Johnson*

Cassi Johnson

**South Dakota High School Activities Association**  
**P.O. Box 1217 ❖ Pierre, SD 57501**  
**Phone (605) 224-9261      FAX: (605) 224-9262**

## **SCHOOL BOARD RESOLUTION**

### **Authorizing Membership in the South Dakota High School Activities Association**

By resolution, the School Board of:

De Smet School District

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(Name of School District or School)

has authorized membership in the South Dakota High School Activities Association for the high school(s) under its jurisdiction as hereinafter listed:

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De Smet High School

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This is to be for the period which begins July 1, 2026 and ends on June, 30, 2027 with the supervision, control, and regulation of any and all high school interscholastic activities being delegated to said Association.

In addition, the above-mentioned School Board has ratified the Constitution, By-Laws, and rules of the South Dakota High School Activities Association as of July 1, 2026 and agrees to conduct its activities programs within the framework of these instruments.

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April 14, 2026  
Date of Resolution

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President of Board

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Superintendent of Schools

<p><b>Due By:</b></p> <p><b>July 15, 2026</b></p>
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Northeast Educational Services Cooperative  
Advisory Board Meeting  
Wednesday, March 4, 2026

The Advisory Board for the Northeast Educational Services Cooperative (NESC) met Wednesday, March 4, 2026 at HyVee in Watertown, South Dakota. The meeting was called to order by Chairman C. Lee at 10:00 A.M. and adjourned at 11:15 A.M.

Present: Brian Sampson, Arlington; Steve Benson, Britton-Hecla; Abi Van Regenmorter, DeSmet; Skyler Frederick, Deubrook; Chad Schiernbeck, Deuel; Kory Foss, Elkton; Paul Von Fischer, Estelline; Mitch Reed, Florence— entered at 10:06 A.M.; Jim Hulscher, Hamlin; Todd Obele, Henry; Mike Ruth, Iroquois; Dana Felderman, Lake Preston; Dawn Hoeke, Oldham/Ramona/Rutland (ORR); Christopher Folk, Rosholt; Laura Schuster, Sioux Valley; Scott Lepke, Waubay; Jim Block, Webster – entered at 10:09 A.M.; Chris Lee, Willow Lake

Absent: Angela Keszler, Castlewood; Travis Ahrens, Clark; Nadine Eastman, Enemy Swim; Mike Schmidt, Summit; Jon Meyer, Waverly/South Shore; Nicholas Olson, Wilmot

Others Attending: Anneke Nelson, Director; Tiffany Stormo, Business Manager; Assistant Director Tim Frewing

#### ADVISORY BOARD AGENDA

##### Call to Order

Chairman C. Lee called the meeting to order at 10:00 A.M.

##### Financial Report

Business Manager Stormo reviewed the financial report for January 2026.

Motion by A. Van Regenmorter and second by S. Lepke to approve January 2026 financial report. All present voting in favor, motion carried.

##### NESC Staff Update

Director Nelson updated the BOA on NESC staff.

##### Board of Directors

Director Nelson reviewed the January/February 2026 BOD meeting minutes.

##### Assistant Director and Business Manager Openings

Discussion was held on the Assistant Director and Business Manager openings.

##### Hearing Screenings and SLP Staff

Director Nelson informed the board that county nurses are willing to do school wide hearing screenings. She requested the county nurse do the screenings instead of the SLP.

#### New Articulation Norms

Assistant Director Frewing presented information about new articulation norms being used by SLPs next fiscal year.

#### New and Unlicensed Teachers

Director Nelson presented information about supports NESC could provide for new and unlicensed teachers.

#### ESY Point of Contact and Academic Services

Assistant Director reviewed ESY Point of Contact and Academics Services.

#### ESY Data and NESC Contract Negotiations

Director Nelson shared information about data collected on ESY.

#### Edmentum/Apex

Assistant Director Frewing reminded the board that this is the final year for Apex and next year should use Courseware.

#### Transition to Aspen from CPI

Assistant Director Frewing discussed transitioning from CPI to Aspen.

#### Executive Session

Motion by S. Lepke, second by S. Frederick to enter executive session at 11:00 A.M. All present voting in favor, motion carried.

President C. Lee declared the board out of executive session at 11:15 A.M.

#### Adjournment

There being no further business, motion by S. Lepke, second by P. Vonfischer to adjourn. All present voting in favor, motion carried.

Tiffany Stormo, Business Manager

Northeast Educational Services Cooperative  
Board of Directors Meeting  
Monday, March 16, 2026

The Board of Directors for the Northeast Educational Services Cooperative (NESC) met in regular session on Monday, March 16, 2026 via Zoom and at Lake Area Technical College in Watertown, SD. The meeting was called to order by President Schuurman at 7:00 P.M. and adjourned at 8:20 P.M.

### **Members Present**

#### **In-Person:**

Alisha Nielsen, Castlewood; Lacey Ortberg, Clark; Shane Roth, DeSmet; Wade Gubrud, Deuel; Arend Schuurman, Elkton; Tara Abraham, Hamlin; Audrey Rider, Henry; Lisa Amdahl, Summit; Penny Thyen, Waverly/South Shore;

#### **Zoom:**

Megann Murphy, Arlington; Amy Otten, Deubrook; Chris Verhoek, Estelline; Jon Kahnke, Florence; Sterling Eschenbaum, Lake Preston; Carrie Schiernbeck, ORR; Diana LeClair, Rosholt; Jayme Trygstad, Sioux Valley; Nick Fosheim, Webster; Tia Felberg, Willow Lake; Jacque Cameron, Wilmot – entered at 7:43 P.M.

#### **Absent:**

Heather Landreth, Britton/Hecla; Skyman Redday, Enemy Swim Day School; Greg Bich, Iroquois; Cory Zirbel, Waubay

NESC Staff Representatives: Brenda Boyd (Z), Shelly Skogstad (Z), Stephanie Hayunga (Z), Melissa Gent (Z), Teresa Landmark (Z), Nicol Huyvaert (Z)

Member District Superintendents: Brian Sampson, Arlington (Z); Travis Ahrens, Clark; Todd Obele, Henry (Z)

NESC Administration: Tiffany Stormo, Business Manager; Tim Frewing, Assistant Director

### **Call to Order**

President Schuurman called the meeting to order at 7:00 P.M.

### **Introduction of Guests**

Brian Sampson, Travis Ahrens, Todd Obele, Brenda Boyd, Shelly Skogstad, Stephanie Hayunga, Melissa Gent, Teresa Landmark and Nicol Huyvaert were introduced as guests.

### **Agenda Review, Changes, and Approval**

Action #26-52 Motion by A. Nielsen, second by L. Amdahl, to approve the agenda with the following removals: 10c, 10d and 10e. All present voted, motion carried.

### **Public Comment**

No public comment was presented.

### **Conflict of Interest**

No conflicts of interest were presented.

### Financial Report

Action #26-53 Motion by A. Rider, second by L. Ortberg, to approve the financial report for the period ending February 28, 2026. All present voted, motion carried.

	<u>General Fund</u>	<u>Special Education Fund</u>	<u>Agency Fund</u>
<b>February 1, 2026</b>	<b>\$330,805.51</b>	<b>\$783,303.86</b>	<b>\$16,509.44</b>
<u>Receipts:</u>			
Local Sources	\$1,987.80	\$358,721.31	\$2,284.07
State Sources		\$3,954.39	
Federal Sources		\$263,242.00	
Other	\$3,132.00		
<u>Total Monthly Receipts</u>	<u>\$5,119.80</u>	<u>\$625,917.70</u>	<u>\$2,284.07</u>
Balance Forward	\$335,925.31	\$1,409,221.56	\$18,793.51
Manual Journal Entries			
Less Salaries	\$4,377.34	\$442,245.11	
Less Disbursements	\$66,889.17	\$47,497.87	\$1,834.17
<u>Total Salaries &amp; Disbursements</u>	<u>\$71,266.51</u>	<u>\$489,742.98</u>	<u>\$1,834.17</u>
<b>Ending Cash Balance</b>			
<b>February 28, 2026</b>	<b>\$264,658.80</b>	<b>\$919,478.58</b>	<b>\$16,959.34</b>

### Consent Agenda

Action #26-54 Motion by W. Gubrud, second by A. Nielsen to approve the following items on the Consent Agenda: 7a) Approval of February 16, 2026 Board of Directors minutes; 7b) Approval of payment of March 2026 budget claims; 7c) Approval of Resignation – Amy Lindemann – Webster Pathways Teacher; 7d) Approval of Resignation – Lisa Reinhiller – RDA Coach; 7e) Approval of Resignation – Jody Gary – Educational Evaluator; 7f) Approval of Contract – Jody Gary - School Psychologist Intern – FY27 –. All present voting in favor, motion carried.

### March 2026 Accounts Payable

**General Fund:** AXESS COOPERATIVE FLEET MAINT 61.35; BMO MASTERCARD PURCH SVCS, TRAVEL, PHONE, SPLS 27,233.36; BROOKINGS AUTO MALL FLEET MAINT 74.90; BYTESPEED, LLC TECH EQ 211.92; CENEX FLEETCARD FLEET MAINT 5,853.77; CENTURY BUSINESS PRODUCTS, INC COPIER MAINT CONTRACT 8.91; DUST TEX SERVICE, INC. FEB RUG USE 6.70; FRANKMAN MOTOR COMPANY FLEET MAINT 118.32; FRITZ CHEVROLET, INC FLEET MAINT 491.16; HAHLER AUTOMOTIVE FLEET MAINT 132.50; HAMLIN COUNTY FARMERS COOP FLEET MAINT 337.84; HARMS, JODI BACKGROUND CHECK 4.80; HEALTH EQUITY HSA/FLEX 6.12; KSB SCHOOL LAW SCHOOL MATTERS 50.40; MINERT & ASSOCIATES, INC DRUG TESTING 946.00; NESL PAYROLL MARCH 2026 4,367.89; ROB'S AUTO REPAIR FLEET MAINT 860.21; TIME MANAGEMENT SYSTEMS, INC TIME CLOCK 2.69; W.W. TIRE SERVICE FLEET MAINT 623.09; WAIKEL, ERIN BACKGROUND CHECK 4.80; WATERTOWN CURRENT LLC MINUTES 13.71; WEBSTER AUTO CARE FLEET MAINT 2,152.24

**Fund Total: \$16,567.57**

**Special Education Fund:** BMO MASTERCARD PURCH SVCS, TRAVEL, PHONE, SPLS 27,233.36; BYTESPEED, LLC TECH EQ 2,437.08; CASTLEWOOD SCHOOL DISTRICT FEB PLC USE FEE 1,874.44; CENTURY BUSINESS PRODUCTS, INC COPIER MAINT CONTRACT 102.41; DALY, ANGELA SLP CONTRACTED SERVICES 14,162.50; DUST TEX SERVICE, INC. FEB RUG USE 77.10; HAMLIN SCHOOL DISTRICT FEB PLC USE FEE 1,457.90; HARMS, JODI BACKGROUND CHECK 55.20; HEALTH EQUITY HSA/FLEX 70.38; KRINGEN, KELSEY OT REGIS 179.99; KSB SCHOOL LAW SCHOOL MATTERS 579.60; LAKE PRESTON SCHOOL DISTRICT FEB PLC USE FEE 624.81; LANDMARK, TERESA REIMB MI 164.15; PARENT FEB 2026 MI REIMB 144.72; NESL PAYROLL MARCH 2026 446,249.60; REINHILLER, LISA ED SPEC TRAVEL 88.00; TIME MANAGEMENT SYSTEMS, INC TIME CLOCK 165.18; WAIKEL, ERIN BACKGROUND CHECK 55.20; WATERTOWN CURRENT LLC MINUTES 157.63; WEBSTER SCHOOL DISTRICT FEB PLC USE FEE 1,457.90

**Fund Total: \$491,520.91**

### **Discussion Items**

#### **Assistant Director's Report**

Assistant Director Frewing gave an update on ESY providers and contracts. He also shared he has been combining negotiated agreements for Units 1&2.

#### **Director's Report**

Director Nelson gave an update on the legislative session and staffing.

#### **Board of Advisors Report**

Director Nelson reviewed the BOA meeting minutes from March 4, 2026 meeting.

#### **Assistant Director's Job Description**

President Schuurman presented the second reading of the new assistant director job description.

#### **FY27 NESC Monthly Insurance Allocation**

Business Manager Stormo presented FY27 NESC monthly insurance allocation including health, dental and basic life renewal rates.

#### **NESC Building Update**

Director Anneke gave an update on topics related to the building.

#### **Assistant Director's Job Description**

President Schuurman presented the second reading of the new assistant director job description.

#### **Moving From Two Negotiated Units to One**

Director Anneke shared moving to one Unit will not occur for FY27.

### **Executive Session**

*Action #26-55* Pursuant to Negotiations – SDCL 1-25-2(4) Preparing for contract negotiations or negotiating with employees or employee representatives and Pursuant to – Personnel SDCL 1-25-2(1) Discussing the qualifications, competence, performance, character or fitness of any public officer or employee or prospective public officer or employee. Motion by L. Amdahl, second by J. Trygstad to enter executive session at 7:30 P.M. All present voting in favor, motion carried.

President Schuurman declared the board out of executive session at 8:16 P.M.

### **Action Items**

#### **Approval of FY27 NESC Monthly Insurance Allocation**

*Action #26-56* Motion by A. Rider, second by P. Thyen to approve FY27 NESC monthly insurance allocation. All present voting in favor, motion carried.

#### **Adoption of NESC Assistant Director Job Description**

*Action #26-57* Motion by L. Ortberg, second by T. Abraham, to adopt assistant director job description. All present voting in favor, motion carried.

### **Adjournment**

*Action #26-58* With there being no further business, motion by A. Nielsen, second by S. Roth, to adjourn. All present voted, motion carried.

The next NESC Board of Directors meeting will be held at Lake Area Technical College in Watertown, SD Monday, April 20, 2026 at 7:00 P.M.

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**Arend Schuurman, President**

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**Tiffany Stormo, Business Manager**

# MS/HS Principal/AD Report

April 14, 2026

1. MS Awards were handed out for Quarter 3 on March 11.
2. Parent/Teacher conferences were held on March 16 and 17. The MS/HS utilized the online scheduling system for parents to set up meetings with teachers. We had a total of 31 conferences scheduled from 10 different parents. Overall attendance was slightly higher than that with the pre-registration meetings Mr. Julius and I conducted.
3. Mr. Julius and Mr. Vockrodt proctored the ACT Test for all Juniors on March 24 and 26. Results should be forthcoming.
4. The National Honor Society held its induction ceremony on March 24. The organization inducted 8 new members. Ms. Johnson is their advisor.
5. Student Council hosted their annual Goof Olympics on April 1. Seniors chose 4 captains and then held a draft of all students grades 9-12. Each team chose a team name and an entrance song to be played as they walked into the gym. Events were 3 on 3 basketball, trivia, tug of war, and dodgeball. All team members participated in dodgeball and then chose one more for a total of 2 events per student. Members of the student council created brackets and then scored 1st place, 2nd place, 3rd place, and 4th place. The winning team was the AC Units (Audi Currier's team). Their team name will be placed on trophy to be displayed in the school.
6. The D & D Math contest was held at Deubrook on April 8. Meyer Kees finished 1st in 7th Grade Math; Mateo Lazaro placed 5th in 6th Grade Math; Jacob Davis placed 3rd in Algebra II. Mr. Vockrodt accompanied the students to the event.
7. Girls basketball made a nice run at the end of the season and ended up one game short of qualifying for the state tournament. The girls lost to Parkston in Mitchell to end their season. Haze Luethmers was named to the DVC All Conference 1st team and to the LCC All Conference team. Audi Currier was named to the DVC All Conference 3rd team. Megan Dylla was named Honorable Mention for the DVC. The boys basketball team qualified for the State B and finished as Consolation Champions. They lost to Wall and then beat Sully Buttes and Aberdeen Christian to claim 5th place. Grant Wilkinson made the All Tournament Team. He was also named to the DVC All Conference 1st team, LCC All Conference team, DVC Most Valuable Player, and is a finalist for the South Dakota Player of the Year. Noah Luethmers was named to the DVC 1st team All Conference and the LCC All Conference team. Carter Wilkinson and Slayten were named to the DVC All Conference 3rd team, with Kolby Sinclair named DVC Honorable Mention.
8. We will be having a cheerleading meeting to discuss the possibility of cooping with I/LP in competitive cheer on Monday April 13. I will share information if it is pertinent to the board meeting.
9. Track, softball, and golf are off and running. The weather has not been very cooperative and several events have been postponed or cancelled. Track numbers are around 35. Softball numbers are around 18. Golf numbers are around 15.
10. I am recommending the following coaches: Becky Albrecht - Volunteer JH Track
11. Coaching positions open at the present time: Head Cross Country; Asst. Volleyball; Asst. Girls Basketball
12. Meetings/Trainings attended: State B Boys basketball Tournament March 19-21; NEAP meeting in Watertown on March 24; CTE Programming Meeting on March 26; State AD Conference on March 30-April 2 in Deadwood; DVC AD meeting on March 30 in Deadwood;

Upcoming Events:

Apr. 17-19	All School Play
Apr. 20-22	State FFA
Apr. 23	FFA Banquet
Apr. 25	Prom
Apr. 27-28	Sr. Experience Presentations
May 1	Day of Caring
May 3	Athletic Banquet
May 6	HS Awards Day
May 6	Baccalaureate
May 8	Graduation Practice/LIW Walkthrough
May 9	Graduation 2:00
May 13	MS Awards
May 13-22	Driver Education Classroom
May 15	Last Day of School/1:30 dismissal
May 28-30	State Track
June 1-2	State Golf
June 4-6	State Softball

Enrollment

Grade 12 – 28	Grade 8 - 31
Grade 11 – 35	Grade 7 - 28
Grade 10 – 22	Grade 6 - <u>20</u>
Grade 9 – <u>30</u>	
Total 115	Total 79    Secondary Total – 194 (same as last month)

Business Manager Report  
April 14, 2026

- **Election Update** – there will be two candidates on the June 2<sup>nd</sup> ballot. Evan Buckmiller and Cody Siver have submitted petitions. Absentee Voting begins April 17. Voter Registration deadline is May 18.
- **SDASBO Spring Conference** – I will be out of the office April 21-23 to attend the spring business manager conference in Pierre. I am also the treasurer of this organization.
- Things I'll be Working on:
  - Preliminary Budget – to be presented at May board meeting
  - End of Year Entries will be ongoing for a couple months
  - Equipment order for Kitchen

De Smet School District Board of Education  
Administration Report - Dr. Abi Van Regenmorter  
April 10, 2026

Current class numbers for 26-27:

Preschool - 14

Junior Kindergarten - 5

Kindergarten - 16

1st Grade - 25

2nd Grade - 30 (2 sections)

3rd Grade - 31 (2 sections)

4th Grade - 25

5th Grade - 25

State testing is underway for elementary students. Results will start rolling in within a few days of tests being completed. Middle school students will begin next week. Juniors took the ACT in March.

Elementary will begin field trips next week. 5th grade will visit the Air National Guard in Sioux Falls as part of the Department of Defense Starbase program. Kindergarten and 1st grades will go to the zoo in Watertown on Friday.

I have had some interest in the preschool position, however the candidates at this time, would need benefits so we would need to employ him/her a fourth day to qualify. We could easily use them for either para work or as a substitute on Mondays or Fridays. I will plan on interviewing next week when the position closes.

**ASSOCIATED SCHOOL BOARDS  
PROTECTIVE TRUST  
SOUTH DAKOTA SCHOOL DISTRICT BENEFITS FUND  
ADOPTION AND RENEWAL MOTION**

BE IT HEREBY MOVED AND RESOLVED by the DeSmet School District School Board of the DeSmet School District, acting in pursuant to SDCL ch. 1-24 and SDCL 13-10-3, 13-8-39, and the general authority of SDCL title 13, and hereby adopts, approves, and ratifies the South Dakota School District Benefits Fund Participation Agreement as attached hereto as EXHIBIT A, effective as of the time of adoption of this Motion.

BE IT FURTHER MOVED AND RESOLVED that the Protective Trust Joint Powers Agreement and Bylaws are hereby adopted, and further that actions taken under the ASB Protective Trust Joint Powers Agreement and Bylaws and the South Dakota School District Benefits Fund Participation Agreement since the time and date the District initially joined said Trust are hereby ratified and approved to the same extent and effect as if each amendment thereto had been separately submitted and to the Board for approval prior to execution by the Superintendent and Business Manager.

BE IT FURTHER MOVED AND RESOLVED that the Superintendent and Business Manager are hereby authorized to execute, on behalf of the District, the present South Dakota School District Benefits Fund Participation Agreement as it presently exists and may from time to time be amended and approved pursuant to the Bylaws herein adopted. Each succeeding Participation Agreement changing in any manner the benefits, contributions, or obligations arising under the South Dakota School District Benefits Fund shall be submitted to the Board for approval prior execution by the Superintendent and Business Manager.

IT IS FURTHER MOVED AND RESOLVED that coverage provided in the South Dakota School District Benefits Fund Participation Agreement shall extend from 12:01 a.m. CST, July 1, 2026 to 12 midnight CST, June 30, 2027. The contribution required for such coverage is as set forth in the attached EXHIBIT A renewal letter and by this reference incorporated herein.

There is hereby delegated to the Superintendent the authority to carry out, or to further delegate subject to his supervision and responsibility, the obligations of the District identified in the Bylaws approved herein, the Participation Agreement, and the Master Contracts provided by the Trust Administrator. Finally, the Board hereby agrees to indemnify the Trust and its members, pursuant to the process established in the Bylaws approved herein, the full amount of

any assessment levied by the Trust Fund Board, including termination contribution, pursuant to the Bylaws and the full amount of any contribution agreed to in the current or subsequent Participation Agreements approved by the Board as submitted upon proper vouchers.

Done this \_\_\_\_\_ day of \_\_\_\_\_, 2026, at \_\_\_\_\_ South Dakota.

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School Board President

I hereby certify that the foregoing Motion was adopted by the DeSmet School District School Board in open session at a regularly-called meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2026.

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Business Manager

ASSOCIATED SCHOOL BOARDS PROTECTIVE TRUST  
SOUTH DAKOTA SCHOOL DISTRICT BENEFITS FUND  
**PARTICIPATION AGREEMENT**

WHEREAS, the DeSmet School District (hereinafter “DISTRICT,” “MEMBER,” “PLAN SPONSOR,” or “EMPLOYER”) has, by resolution of its duly-elected governing body, adopted the ASB PROTECTIVE TRUST JOINT POWERS AGREEMENT AND BYLAWS;

WHEREAS, the DISTRICT is desirous of receiving health benefit coverage as provided in this Agreement and the “SUMMARY PLAN DESCRIPTION” (hereinafter “SPD”), incorporated herein by this reference, for each named employee eligible for coverage and listed on the “Enrollment Form” provided by the EMPLOYER (hereinafter “COVERED EMPLOYEE”);

WHEREAS, the SOUTH DAKOTA SCHOOL DISTRICT BENEFITS FUND (hereinafter “Benefit Fund”) exists for the purpose of providing health care coverage for MEMBER DISTRICT employees; and WHEREAS, the ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA (hereinafter “ASBSD”) has been designated as the “Trust Administrator” herein;

NOW THEREFORE BE IT AGREED AS FOLLOWS:

SECTION I  
DEFINITIONS

- 1.1. ASBSD -- Associated School Boards of South Dakota.
- 1.2. ASB Protective Trust -- An unincorporated assessable association operating under the laws of the State of South Dakota to provide health, property, worker's compensation, and liability coverage for school districts and public agencies which have elected to participate in a pool arrangement and their employees in South Dakota (hereinafter referred to as “”).
- 1.3. Benefit Fund -- The South Dakota School District Benefits Fund, as well as its Claims Supervisor or other designated entity.
- 1.4. Claims Supervisor -- Wellmark BCBS of SD, 1601 W Madison Street, Sioux Falls, SD 57104, Phone 1-800-831-4818.
- 1.5. Covered Employee -- An eligible employee, defined as an “eligible member” in the “SUMMARY PLAN DESCRIPTION,” who has completed the enrollment form, whose name and social security number has been reported to the Trust Administrator, and for whom the contribution has been made.
- 1.6. Coverage Period -- The term of this Agreement is one year. Coverage shall be on a monthly basis. Coverage shall be deemed continuing unless terminated as provided herein or when the EMPLOYER fails to make timely monthly contributions.
- 1.7. Date of Termination -- A date not less than sixty (60) days from receipt of notice of termination by the Trust Administrator.

1.8. Earned Contribution -- Active Employee, Retiree and COBRA revenue received by the FUND from a MEMBER for a specific month.

1.9. Health Care Coverage or Plan -- Health care benefits, as elected by the Plan Sponsor, and employee, may include medical and life, as provided in the then current version of the applicable "SUMMARY PLAN DESCRIPTION" for the plan the employee is enrolled at the time of a claim, including amendments thereto, and as further defined and limited in this Agreement and the Trust Bylaws.

1.10. Total Earned Contribution -- Active Employee, Retiree and COBRA revenue received by the FUND from all MEMBERS in aggregate on an annual basis.

1.11. Trust Administrator -- Associated School Boards of South Dakota, 306 East Capitol, Pierre, South Dakota 57501, Telephone (605) 773-2500, FAX (605) 773-2501.

## SECTION II OBLIGATION OF PARTICIPATING EMPLOYER

2.1. **Contribution.** Each participating EMPLOYER shall be responsible for prompt and timely payment of the applicable contribution. The contribution, which includes the employer and employee portions, shall be paid **monthly** by the EMPLOYER. The amount of contribution required is as set forth in the Adoption and Renewal Motion, attached hereto, and incorporated herein by this reference, if duly executed by an authorized representative of the TRUST and approved by the MEMBER'S governing board. Contribution amounts are calculated on an annual basis or such shorter period as may be agreed upon. **The District's contributions are due on the first of each month and is delinquent after the fifth day. Delinquent accounts will accrue interest and penalties.**

2.2. **Eligibility.** The EMPLOYER shall track and maintain employee eligibility at all times in accordance to the **ASSOCIATED SCHOOL BOARDS PROTECTIVE TRUST ADMINISTRATIVE PROCEDURES FOR ELIGIBILITY FOR GROUP HEALTH COVERAGE** document contained within the SPD and adhere to the EMPLOYER'S own expressly stated hours of eligibility and effective date of coverage within the guide. The EMPLOYER shall notify the FUND through the EMPLOYEE enrollment or change in eligibility process of any employee change in eligibility at the end of each month. If it is discovered that any claims have been paid by the FUND or the FUND's stop loss carrier on a non-eligible employee, such claims shall be the responsibility of the EMPLOYER, who shall reimburse the FUND and/or the FUND's stop loss carrier, whichever is applicable, for all such paid claims.

2.3. **Notice of Enrollment and Unenrollment.** In addition to executing and returning this Agreement and its attachments and promptly complying with the requirements of the ASB Trust Bylaws, the EMPLOYER shall provide the Trust Administrator with a completed enrollment form for each eligible employee when hired or added and provide monthly notice of and date that each eligible employee is terminated, deleted, or removed from the group along with the payment of the contribution.

2.4. **Confidentiality.** The EMPLOYER will keep all medical information regarding a covered employee separate from the employee's personnel file and will comply with the provisions of all applicable state and federal law with respect to confidential medical information.

2.5. **COBRA.** Each EMPLOYER shall provide timely notice of coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA) to each employee who loses health coverage under the Benefit Fund or whose eligible spouse or eligible dependents lose health coverage under the Benefit Fund and shall provide to the Trust Administrator a copy of the affected employee's or qualified beneficiary's written election to continue or decline coverage under COBRA. Failure of the EMPLOYER to give timely notice of COBRA coverage to an eligible employee or qualified beneficiary shall result in the EMPLOYER being responsible for providing COBRA continuation coverage for any affected employee or qualified beneficiary. The cost for continuing coverage under COBRA shall be no more than one hundred two percent (102%) of the rate for the affected employee's or qualified beneficiary's coverage. Payment of contributions for continuing coverage under COBRA is the affected employee's responsibility or, if elected by the EMPLOYER, the EMPLOYER's responsibility. Failure of the affected employee to make timely payment shall terminate COBRA coverage. Payment made by the affected employee must be received within the allowable timeframe according to COBRA regulations.

2.6. **Providing Plan Information.** The EMPLOYER shall at the time of enrollment and thereafter annually provide a copy of the current and applicable SUMMARY PLAN DESCRIPTION to each covered employee and may advise the employees that this Participation Agreement together with the ASB Trust Bylaws apply to the employee's coverage which are available for inspection without charge during business hours at the EMPLOYER'S business office. The EMPLOYER shall advise all covered employees that the provisions of this Participation Agreement and the ASB Trust Bylaws are binding requirements of coverage, and that the SPD is only a description of benefits.

2.7. **Health and Safety Conditions.** The EMPLOYER agrees to not knowingly allow any condition to exist in the workplace which is detrimental to the health and safety of the covered employees. The EMPLOYER agrees to allow the Benefit Fund, its Trust Administrator, Claims Supervisor, or the designee of any of them, to inspect the EMPLOYER'S premises in order to determine whether any condition detrimental to the health or safety of the covered employees exists. The EMPLOYER acknowledges that neither the Trust Administrator nor the Claims Supervisor is obligated to make any inspection or recommendation with regard to health and safety conditions.

### SECTION III OBLIGATIONS OF THE BENEFIT FUND

3.1. **Coverage.** The Benefit Fund agrees to provide coverage for eligible claims by covered employees timely submitted as described in the applicable SPD for the plan in which such covered employee is enrolled at the time of a claim.

3.2. **Claims Forms.** The Benefit Fund shall provide to the EMPLOYER an adequate number of claim forms for use by covered employees in submitting claims.

SECTION IV  
TRUST OBLIGATIONS

4.1 **Management and Administration.** The Trust shall manage and administer the TRUST. The management and administration of the Trust shall be performed by the Trust or its designee upon the direction and advice of the Trust Board

4.2 **Authority and Obligations.** Management and administration of the Trust shall include, but not be limited to, the following authority and obligations:

- (1) Evaluation and establishment of reserves for claims.
- (2) Investigation and adjusting of claims.
- (3) Making payment of compensable benefits as required under the Bylaws, this Participation Agreement, and the applicable Summary Plan Description.
- (4) Negotiating settlements of claims or suits against the MEMBER or TRUST as authorized or approved pursuant to policies of the Trust Board and securing appropriate releases upon settlement of claim.
- (5) Selecting and monitoring attorneys employed to defend claims or suits against the MEMBER or the TRUST.
- (6) Monitoring claims for subrogation and undertaking recovery efforts when economically feasible and advisable.
- (7) Maintaining reports identifying MEMBERS' claims by category, payments made, and reserves of claims. Such reports shall be available to MEMBERS and each Trustee as required by policies adopted by the Trust Board.
- (8) Providing such reports and documentation as required by any applicable Summary Plan Description.
- (9) Preparing and filing reports required by the state or federal government or agencies thereof.
- (10) Providing or contracting for loss control and developing and disseminating loss control programs to reduce losses to the MEMBERS.
- (11) Monitoring frequency and severity of claims' performance of MEMBERS.
- (12) Establishing rating structures to determine MEMBER contributions, providing billing to MEMBERS for contributions and providing notices to MEMBERS regarding contribution changes and assessments.

(13) Securing insurance coverage, excess insurance coverage, reinsurance, stop loss agreements, endorsements, and other indemnification agreements, both as to specific individual claims and aggregate claims as determined by the Trust Board, and determining the amount of retention for claims, if any, in each area of coverage by the TRUST.

(14) Developing programs for TRUST expansion.

(15) Determining proposed distributions to MEMBERS of excess reserves, proposed payment of assessments, if any, based upon the Fund's performance or such criteria in accordance to the ASB Protective Trust By-Laws.

(16) Providing billing, collection, and auditing of contributions to the TRUST by MEMBERS.

(17) Retaining and authorizing outside legal and financial assistance.

(18) Entering into an Administrative Services Agreement with a third party delegating the responsibilities and authorities of management of the Trust Obligations upon the approval and advice of the Trust Board

(19) Performing an annual audit in accordance to the ASB Protective Trust By-Laws.

## SECTION V TERM OF AGREEMENT

5.1. **Termination.** This Agreement can be terminated by mutual agreement in writing at any time. Failure of the participating EMPLOYER, or an employee under continuing COBRA coverage, to timely pay the contribution **terminates the coverage as of the last day for which the full premium was paid or voids the coverage ab initio (from the beginning) if the premium was never paid.**

5.2. **Coverage Commencement.** Notwithstanding any other coverage or benefit year identified in any coverage plan document, coverage under this Participation Agreement will commence on the day indicated in the adoption and renewal motion as prepared by the Fund, contingent upon receipt by the Benefit Fund of the timely payment of each monthly contribution from the MEMBER. In the event the due date of any contribution falls on a weekend or holiday, the contribution must be received by the following business day.

5.3 **Renewal and Notice of Termination.** Coverage under this Participation Agreement shall continue for another year term unless a MEMBER provides board approved written notice of its intention not to renew coverage for a subsequent coverage year **no later than April 30<sup>th</sup>** of any coverage year. Failure to notify the Trust Administrator as provided herein is a binding commitment on the part of the MEMBER to renew membership for another year at the contribution rate established by the Trust Administrator prior to the renewal date.

5.4 **Non-Timely Notice of Termination.** The participating MEMBER shall notify the Trust Administrator at least sixty (60) days prior to the termination date of this Participation Agreement of its intention to discontinue participation. In the absence of such timely notice,

payment of three (3) months Earned Contribution will be required. The three (3) months of Earned Contribution will be calculated by using the highest one (1) month of Earned Contribution dating back to the preceding July 1 prior to when the absence of timely notice was received by the Trust Administrator. That highest monthly amount will be multiplied by three (3) to equal the amount due by the MEMBER prior to termination. Payment is due within sixty (60) days of receiving an invoice from the Trust Administrator and a ten percent (10%) monthly finance charge will be applied to the balance due if payment is not received in that timeframe. The finance charge will be compounded for each additional month the balance is outstanding past the 60 days. Non-timely notice of terminating coverage does not relieve the MEMBER of any outstanding assessments and other participation termination requirements outline in this participation agreement or by-laws. Non-timely notice of termination shall constitute abandonment of the MEMBER'S right to any future distribution of excess reserves. **See Appendix A for example.**

5.5. **Early Termination.** In the event a MEMBER seeks to withdraw prior to the end of the coverage year it shall provide a thirty (30) day written notice of termination and payment of three (3) months Earned Contribution will be required. The three (3) months of Earned Contribution will be calculated by using the highest one (1) month of Earned Contribution dating back to the preceding July 1 prior to when the absence of timely notice was received by the Trust Administrator. That highest monthly amount will be multiplied by three (3) to equal the amount due by the MEMBER prior to termination. Payment is due within sixty (60) days of receiving an invoice from the Trust Administrator and a ten percent (10%) monthly finance charge will be applied to the balance due if payment is not received in that timeframe. The finance charge will be compounded for each additional month the balance is outstanding past the 60 days. Early termination of coverage does not relieve the MEMBER of any outstanding assessments and other participation termination requirements outline in this participation agreement or by-laws. Early termination shall constitute abandonment of the MEMBER'S right to any future distribution of excess reserves. **See Appendix A for example.**

5.6. **Obligations Upon Termination.** Termination of this Agreement shall not relieve the participating MEMBER of its obligation to ensure the MEMBER is leaving the FUND in sound financial position and at least one of the following provisions will be enforced upon termination:

(1.) If the ending audited Net Position of the FUND at the conclusion of the fiscal year ending in this agreement is less than twelve percent (12%) of the FUND'S audited Total Earned Contribution for that fiscal year the MEMBER will be responsible for additional Earned Contribution before fully terminating from the FUND. The terminating MEMBER will be responsible for a pro-rated amount of the difference between the product of twelve percent (12%) of Total Earned Contribution less the actual audited ending Net Position for that fiscal year. The difference will be multiplied by the MEMBER'S percentage of overall Earned Contribution the terminating entity contributed to the FUND'S Total Earned Contribution for that fiscal year. In addition, the MEMBER will be responsible for one (1) month of Earned Contribution to be fully terminated from the fund. The one (1) month of Earned Contribution due will be calculated by using the highest one (1) month of Earned Contribution dating back to the preceding July 1 multiplied by one (1).

**See Appendix B for example.**

(2.) If the ending audited Net Position of the FUND at the conclusion of the fiscal year ending in this agreement is equal to or greater than twelve percent (12%) of Total Earned Contribution the MEMBER will be responsible for one (1) month of Earned Contribution to be fully terminated from the FUND. The one (1) month of Earned Contribution due will be calculated by using the highest one (1) month of Earned Contribution dating back to the preceding July 1 multiplied by one (1).

**See Appendix C for example.**

Payment, in accordance with the provisions in Sections 5.6.1. and 5.6.2, is due within sixty (60) days of receiving an invoice from the Trust Administrator and a ten percent (10%) monthly finance charge will be applied to the balance due if payment is not received in that timeframe. After sixty (60) days, the finance charge will be compounded for each additional month the balance is outstanding past the 60 days.

5.7. **Contributions After Termination.** Notice of termination of this Agreement shall not relieve the participating MEMBER of its obligation to pay contributions through the date of termination of the agreement and assessments made against MEMBERS, which occurred during the MEMBER'S participation, nor shall it relieve the participating MEMBER of any continuing obligation assumed through their adoption of the ASB Trust Bylaws. The fund reserves the right to require additional or supplemental contributions, in the form of a member assessment, from each participating MEMBER for any fund year in which the initial contributions are inadequate to pay benefits, costs of operation or other expenses of the program subject unless limited to provisions of the Assessment Memorandum of Understanding entered into in Fiscal Year 2017. Such additional or supplemental contribution may be assessed within the immediate subsequent fund year upon any MEMBER who participated in the fund during the previous such fund year in which there are inadequate contributions, regardless of whether MEMBER is participating in the fund at the time of such member assessment.

In WITNESS WHEREOF, the Superintendent hereby acknowledges participation in the South Dakota School District Benefits Fund as indicated below.

DeSmet School District

\_\_\_\_\_  
School Superintendent

\_\_\_\_\_  
Date

I HEREBY CERTIFY that the School Board has, by motion duly passed in open session, authorized the execution of this Participation Agreement on behalf of the District.

\_\_\_\_\_  
Business Manager

\_\_\_\_\_  
Date

## Appendix A

School District A example for Sections 5.4 & 5.5 (early termination or non-timely notice of non-renewal and if Net Position is less than 12% of Total Earned Contribution)

Month	Earned Premium	
July	\$27,491	
August	\$27,675	
September	\$27,583	
October	\$29,813	Highest one month
November	\$27,376	
December	\$27,376	
January	\$27,376	
February	\$27,376	
March	\$27,376	
April	\$27,376	
May	\$28,850	
June	\$28,017	
<b>Total</b>	<b>\$333,685</b>	
% of Overall Earned Contribution of the Fund: 3%		

### FUND Ending Net Position example of less than 12% of Total Contributions Earned

Total Contributions Earned for FY 2XX1:	\$11,122,833
Target Ending Net Position for FY 2XX1:	\$1,334,740
Target % of Net Position to Total Earned Contributions:	12%

Example Actual Ending Net Position for FY 2XX1:	\$900,000
Actual % of Net Position to Total Earned Contributions:	8%

Target Ending Net Position for FY 2XX1:	\$1,334,740
Actual Ending Net Position for FY 2XX1:	<u>\$900,000</u>
Difference	\$434,740

School District A % of overall Total Earned Contribution: 3%

School District A responsibility to leave the fund in sound financial position:

**\$13,042** (\$434,740 x 3%)

Total Termination Contribution amounts for Sections 5.4 & 5.5 example:

Highest one month of premium times three:	<b>\$29,813</b> x <u>3</u> =	\$89,439
Responsibility to leave the fund in sound financial position:		\$13,042
<b>Total Termination Responsibility:</b>		<b><u>\$102,481</u></b>

## Appendix B

School District A example for Section 5.6.1(termination with Net Position less than 12% of Total Earned Contribution with timely notice of non-renewal)

Month	Earned Premium	
July	\$27,491	
August	\$27,675	
September	\$27,583	
October	\$29,813	Highest one month
November	\$27,376	
December	\$27,376	
January	\$27,376	
February	\$27,376	
March	\$27,376	
April	\$27,376	
May	\$28,850	
June	\$28,017	
<b>Total</b>	<b>\$333,685</b>	
% of Overall Earned Contribution of the Fund: 3%		

FUND Ending Net Position example of less than 12% of Total Contributions Earned

Total Contributions Earned for FY 2XX1:	\$11,122,833
Target Ending Net Position for FY 2XX1:	\$1,334,740
Target % of Net Position to Total Earned Contributions:	12%

Example Actual Ending Net Position for FY 2XX1:	\$900,000
Actual % of Net Position to Total Earned Contributions:	8%

Target Ending Net Position for FY 2XX1:	\$1,334,740
Actual Ending Net Position for FY 2XX1:	<u>\$900,000</u>
Difference	\$434,740

School District A % of overall Total Earned Contribution: 3%

School District A responsibility to leave the fund in sound financial position:

**\$13,042** (\$434,740 x 3%)

Total Termination Contribution amounts for Section 5.6.1 example:

Highest one month of premium times two:	<b>\$29,813</b> x <u>1</u> =	\$29,813
Responsibility to leave the fund in sound financial position:		\$13,042
<b>Total Termination Responsibility:</b>		<b>\$42,855</b>

## Appendix C

School District A example for Section 5.6.2 (termination with Net Position greater than 12% of the Total Earned Contribution.

Month	Earned Premium	
July	\$27,491	
August	\$27,675	
September	\$27,583	
<b>October</b>	<b>\$29,813</b>	Highest one month
November	\$27,376	
December	\$27,376	
January	\$27,376	
February	\$27,376	
March	\$27,376	
April	\$27,376	
May	\$28,850	
June	\$28,017	
<b>Total</b>	<b>\$333,685</b>	
% of Overall Earned Contribution of the Fund: 3%		

FUND Ending Net Position example of greater 12% of Total Contributions Earned

Total Contributions Earned for FY 2XX1:	\$11,122,833
Target Ending Net Position for FY 2XX1:	\$1,334,740
Target % of Net Position to Total Earned Contributions:	12%

Example Actual Ending Net Position for FY 2XX1:	\$2,002,110
Actual % of Net Position to Total Earned Contributions:	18%

Target Ending Net Position for FY 2XX1:	<b>Not Applicable</b>
Actual Ending Net Position for FY 2XX1:	<b><u>Not Applicable</u></b>
Difference	<b>Not Applicable</b>

School District A % of overall Total Earned Contribution: 3%

School District A responsibility to leave the fund in sound financial position:

**Not Applicable**

Total Termination Contribution amounts for Section 5.6.2 example:

Highest one month of premium time two:	<b>\$29,813</b> x 1 = \$29,813
Responsibility to leave the fund in sound financial position:	<b>Not Applicable</b>
<b>Total Termination Responsibility:</b>	<b><u>\$29,813</u></b>

ASSOCIATED SCHOOL BOARDS  
PROTECTIVE TRUST  
WORKERS' COMPENSATION FUND  
PARTICIPATION AGREEMENT

WHEREAS, the DeSmet School District (hereinafter "DISTRICT," "MEMBER," or "EMPLOYER") has, by resolution of its duly-elected school board, adopted the ASB PROTECTIVE TRUST JOINT POWERS AGREEMENT AND BYLAWS;

WHEREAS, the DISTRICT is desirous of receiving workers' compensation coverage as provided in this Agreement and the benefit of coverage under contracts of reinsurance secured by the ASB Protective Trust (hereinafter "TRUST") for all MEMBER DISTRICTS, their officers and employees; and

WHEREAS, the ASB PROTECTIVE TRUST WORKERS' COMPENSATION FUND exists for the purpose of providing workers' compensation coverage for MEMBER DISTRICTS;

NOW THEREFORE BE IT AGREED AS FOLLOWS:

SECTION I  
DEFINITIONS

- 1.1. ASBSD -- Associated School Boards of South Dakota.
- 1.2. ASB Protective Trust -- An unincorporated assessable association operating under the laws of the State of South Dakota to provide health, property, workers' compensation, and liability coverage for school districts and their officers and employees in South Dakota (hereinafter referred to as "Trust").
- 1.3. Covered Party -- The MEMBER DISTRICT identified herein.
- 1.4. Employee -- Any full-time, part-time, or temporary individual, whether compensated or not, who provides or provided services authorized by the DISTRICT at the direction and control of the DISTRICT or its authorized agent. The term does not include independent contractors or an independent contractor's officers, employees, and agents. The term does include an enrolled student performing assigned duties without pay in an approved vocational education program away from the school premises as provided in SDCL 62-1-4.1.
- 1.5. Claims Administrator -- Claims Associates, Inc., P.O. Box 1898, Sioux Falls, South Dakota 57101, Telephone: (605) 333-9810, FAX (605) 333-9835.
- 1.6. Trust Administrator -- Associated School Board of South Dakota, 306 East Capitol, Pierre, South Dakota 57501, Telephone (605) 773-2500, FAX (605) 773-2501.
- 1.7. Master Contract -- Any "stop loss," "reinsurance," "insurance contract," "excess coverage contract," "endorsement," or other indemnification agreement approved by the ASB Protective Trust Board of Trustees (hereinafter "Trust Board") providing workers' compensation coverage for all or part of the liability identified herein.

1.8. Work Related Injury, Personal Injury, Compensable Injury, or Claim -- These terms have the same meaning as defined in SDCL title 62.

1.9. Workers' Compensation -- The rights, obligations, limitations, and responsibilities set out in SDCL title. 62 as it may from time-to-time be amended.

1.10. Settlement Amount -- An amount expressed in dollars or otherwise for which a claimant is willing to settle a claim.

1.11. Defense Costs -- All costs incurred by the Trust in defense or prosecution of a claim or action, including attorney's fees.

## SECTION II COVERAGE

In consideration of timely payment of the MEMBER'S contribution, as described in this Participation Agreement, the TRUST agrees:

2.1. The TRUST will pay promptly when due those sums that the MEMBER becomes legally obligated to pay on account of compensable injuries or damages to an employee up to the limits set forth herein and only as required by the workers' compensation laws of South Dakota.

2.2. The TRUST will defend any proceeding against the MEMBER seeking compensation on account of a work-related injury and will defend or prosecute any such action before the Department of Labor involving the MEMBER, and any appeal therefrom, either seeking compensation or alleging damages or injuries, even though such claim or proceeding is determined to be groundless, false, or fraudulent. The TRUST may make such investigation, negotiation, and settlement of any claim or action as it deems appropriate and expedient, subject to approval by the MEMBER. Should the MEMBERS governing board refuse to approve such settlement, such MEMBER will be solely and individually liable for any amount, ultimately awarded, including defense costs above the settlement amount, as a result of such claim, and such MEMBER shall indemnify and hold the TRUST harmless for any such amount in excess of the Settlement Amount.

2.3. The TRUST will pay all expenses incurred by the TRUST, all costs taxed against a MEMBER in an administrative proceeding, and all interest accruing after entry of judgment, until the TRUST has paid, tendered payment, or deposited in the court all or part of such judgment that does not exceed the limits of liability established herein. This obligation is subject to the limitations of Section 2.1 and 2.2.

2.4. Benefits payable by the TRUST pursuant to this Participation Agreement apply only to losses and liability arising under the workers' compensation laws and personal injury for claims within the scope of coverage as defined in the Master Contract while the MEMBER is a participating member of the ASB Protective Trust Workers' Compensation Fund and coverage provided pursuant to this Participation Agreement is in effect.

In addition to claims filed during the coverage period, a notice of injury served upon a MEMBER pursuant to SDCL ch. 3-21 or SDCL 62-7-10 and received from the MEMBER by the TRUST prior to the expiration of coverage under this Agreement constitutes a claim under this Agreement.

2.5. Any change in classification, rates, or rating plans that is or becomes applicable to any coverage under this Participation Agreement as a result of a change in any law regulating such coverage or because of any amendment affecting the benefits provided by the Participation Agreement shall commence upon the effective date thereof. Each MEMBER shall maintain records of all information necessary for handling of any claim, suit, or contribution computation of a MEMBER, and shall provide such information to the TRUST at any such time during or after the benefit period as the TRUST may direct.

### SECTION III TRUST OBLIGATIONS

The Trust Administrator shall manage and administer the TRUST. The management and administration of the Trust shall be performed by the Trust or its designee upon the direction and advice of the Trust Board and shall include the following authority and obligations, including but not limited to: - The Trust Administrator shall manage and administer the TRUST. The management and administration of the Trust shall be performed by the Trust or its designee upon the direction and advice of the Trust Board and shall include the following authority and obligations, including but not limited to:

- 3.1. Day-to-day member communications.
- 3.2. Board and committee management, meeting management, communication and reporting.
- 3.3. Management of pool documents in accordance with pool record retention requirements (bylaws, board policies, meeting minutes, insurance policies, MOC's membership lists, member communications).
- 3.4. Reviewing and approving certificates of insurance (both incoming and outgoing).
- 3.5. Contract review.
- 3.6. Loss control services, training and advice.
- 3.7. Member services (newsletters, annual reports, education and marketing material, web site, etc.).
- 3.8. Marketing to potential new members (as determined by board policy).
- 3.9. Budget process management and communication.

- 3.10. Financial management and reporting.
- 3.11. Communication with and documentation for regulators.
- 3.12. Coordination of the annual financial audit and annual or semi-annual actuarial studies.
- 3.13. Claims management.
- 3.14. Claims review and litigation management.
- 3.15. Management of external service providers such as the auditor, actuary, broker, TPA and any outsourced services.
- 3.16. Monitor and address emerging risks and exposures to pool and members.
- 3.17. Technology solutions for pool operations and member communications and service.
- 3.18. Answers to coverage questions with input from insurers or reinsurers as appropriate.
- 3.19. Consulting – loss control, claims reviews, ERM, new services/coverages, staffing model.
- 3.20. Strategic/Succession planning.
- 3.21. Providing such reports and documentation as required by any Master Contract.
- 3.22. Preparing and filing reports required by the state or federal government or agencies thereof.
- 3.23. Providing or contracting for loss control and developing and disseminating loss control programs to reduce losses to the MEMBERS.
- 3.24. Establishing rating structures to determine MEMBER contributions, providing billing to MEMBERS for contributions and notices regarding contribution changes and assessments.
- 3.25. Developing programs for TRUST expansion.
- 3.26. Providing billing, collection, and auditing of contributions to the TRUST by MEMBERS.
- 3.27. Evaluation and establishment of reserves for claims.
- 3.28. Investigation and adjusting of claims.
- 3.29. Auditing claim losses and expenses incurred prior to making final payment.
- 3.30. Making payment of compensable property or liability benefits as required under the Master Contract, the Bylaws, and this Participation Agreement.

- 3.31. Negotiating settlements with claimants as authorized or approved pursuant to policies of the Trust Board and securing appropriate releases upon settlement of claims.
- 3.32. Selecting and monitoring attorneys employed to defend claims or suits against the MEMBER or the TRUST.
- 3.33. Monitoring claims for subrogation and undertaking recovery efforts when economically feasible and advisable.
- 3.34. Maintaining reports identifying MEMBERS' claims by category, payments made, and reserves of claims. Such reports shall be available to MEMBERS and each Trustee as required by policies adopted by the Trust Board.
- 3.35. Monitoring frequency and severity of claims' performance of MEMBERS.
- 3.36. Securing insurance coverage, excess insurance coverage, reinsurance, stop loss agreements, endorsements, and other indemnification agreements, both as to specific individual claims and aggregate claims as determined by the Trust Board, and determining the amount of retention for claims, if any, in each area of coverage by the TRUST.
- 3.37. Determining proposed distributions to MEMBERS of excess reserves, if any, based upon the Fund's performance or such criteria as may be established subject to approval and adoption by the TRUST.
- 3.38. Retaining and authorizing outside legal and financial assistance.
- 3.39. Making payment of compensable benefits as required under the workers' compensation laws, the Master Contract or the Bylaws.
- 3.40. Providing such reports and documentation as required by any Master Contract.
- 3.41. Preparing and filing reports required by the state or federal government or agencies thereof.
- 3.42. Providing or contracting for loss control education and developing and disseminating a loss control program.
- 3.43. Establishing rating structures to determine MEMBER contributions, providing billing to MEMBERS for contributions and notices regarding contribution changes and assessments.
- 3.44. Securing excess insurance coverage, reinsurance, stop loss agreements, endorsements, and other indemnification agreements, both as to specific individual claims and aggregate claims as determined by the Trust Board, and determining the amount of TRUST retention for claims in each area of coverage.
- 3.45. Developing programs for TRUST expansion.

- 3.46. Determining and recommending to the Fund's Board, the distribution of excess reserves, if any, to MEMBERS, based upon performance of the Fund.
- 3.47. Providing billing, collection, and auditing of contributions to the TRUST by MEMBERS.
- 3.48. Retaining and authorizing outside legal and financial assistance and services.
- 3.49. Costs for administrative services provided to MEMBERS will be based upon a percentage of contribution earned and to include local agent fees, if any, and will be charged to the loss fund in an amount not to exceed ten percent (10%) per coverage year.

#### SECTION IV MISCELLANEOUS

4.1. MEMBERS Contribution. MEMBERS contributions will be individual, based upon the budgeted employee payroll. Annually, at the anniversary of the contract, an audit will be conducted to determine the actual payroll and contribution for each MEMBER. Adjustments to projected contributions will be based upon the audit.

Contribution rates approved by the TRUST will be used to determine standard contributions for each MEMBER. In a MEMBERS initial year, such MEMBERS experience modification, as established by the National Counsel of Compensation Insurance, will be used. If no modification rate has been established, the Claims Administrator will provide an experience modification factor.

4.2. New Member. Upon admission, a NEW MEMBER shall be required to maintain membership in the TRUST for a minimum period of three (3) consecutive years, unless the TRUST is terminated prior to the expiration of such period. Any NEW MEMBER that joins the TRUST after July 1, but before January 1 of the Fiscal Year, shall be allowed to apply that time in the TRUST toward the first year of their three (3) year initial commitment. Any NEW MEMBER that joins the TRUST between January 1 and June 30 of the Fiscal Year may not apply that time in the TRUST for the first year of the three (3) year initial commitment. A NEW MEMBER who fails to maintain membership in the TRUST for a minimum of three (3) consecutive years as set forth in this section shall pay to the TRUST, within thirty (30) days of TRUST membership termination, and amount equal to contribution applicable to the years of membership remaining in the TRUST.

4.3. Membership. Membership in the TRUST is subject to approval pursuant to policies of the Trust Board and subject to the provisions of the Trust Bylaws.

SECTION V  
WRITTEN NOTICE AND TERMINATION

5.1. A MEMBER must provide board approved written notice of its intention of receiving bids or quotes for a subsequent coverage year, **no later than December 1 of any coverage year**. Once written notice is given by the MEMBER, the member will be considered a new add and shall require ASBPT board approval to rejoin the pool. Failure of a MEMBER to provide board approved written notice to obtain bids/quotes by **December 1** and of its decision not to renew coverage for a subsequent coverage year **no later than April 1 of any coverage year** shall constitute a binding commitment on the part of the MEMBER to renew membership for another year at the contribution rate established by the Trust Administrator prior to the renewal date. A MEMBER that provides written notice of its intention to seek bids/quotes and then stays with the TRUST is not allowed to submit notice for bids/quote for another 36 months. If a MEMBER provides written notice of its intention to seek bids/quotes and then stays with the TRUST, and then within the next 24 months submits notice for bids/quotes, the MEMBER's participation in the Trust shall terminate at the end of the coverage year then in effect and the MEMBER shall pay to the TRUST, as liquidated damages pursuant to SDCL 53-9-5, an amount equal to contribution applicable to the months of membership remaining in the TRUST. A MEMBER that provides written notice of its decision not to renew coverage and leaves the TRUST, or whose membership is terminated as set forth in this section, is not allowed to rejoin the TRUST for the consecutive 24 months.

5.2. A MEMBER may be terminated from membership as set forth in the Trust Bylaws. In addition, failure or refusal of a MEMBER to cooperate, participate, and assist in the defense of a claim or proceeding against the MEMBER shall constitute grounds for termination of membership, subject to review by the Trust Board. Failure to cooperate, participate, and assist in the defense of any claim shall also void coverage if such failure to cooperate is not rectified upon written notice.

SECTION VI  
ENTIRE AGREEMENT

6.1. This Participation Agreement, together with the Trust Fund Bylaws, the applicable Master Contracts, if any, as limited by SDCL tit. 62, constitute the entire agreement between the parties and may not be changed or altered, except in writing approved by all signatories to this Participation Agreement

6.2. This Participation Agreement shall be construed under the laws of the State of South Dakota, not including the conflict of law provisions as enunciated by the South Dakota Supreme Court or enacted by the Legislature.

SECTION VII  
MEMBERS OBLIGATIONS

Each MEMBER agrees to be bound by all of the terms of the Trust Bylaws, as amended from time to time, and to abide by the rules, regulations, and policies promulgated by the Trust Board for administration of the TRUST. In addition, each MEMBER shall:

7.1. When a work-related injury to an employee covered by this Participation Agreement occurs, the MEMBER shall IMMEDIATELY complete the EMPLOYER'S First Report of Injury form, promulgated by the South Dakota Department of Labor, file the form with the Department of Labor and provide a copy to the Claims Administrator. Failure of the EMPLOYER to provide First Report of Injury as required by this Section and SDCL 62-6-2 shall void coverage under this Participation Agreement as to such injury.

7.2. Provide employees with a form for notifying the EMPLOYER of the occurrence of an injury. The EMPLOYER shall notify all employees, in a manner calculated to come to their attention, of the requirement that the employee provide notice to the EMPLOYER of work-related injury within three (3) business days after its occurrence. **Failure of the employee to give the notice may result in no coverage under the workers' compensation laws of South Dakota.**

7.3. Initiate and maintain a loss control program and follow recommendations of the TRUST, its Claims Administrator, Trust Administrator, and Risk Manager, if any, to promote the general welfare of its employees and the safety of their working environment. Each MEMBER remains solely and individually responsible for all decisions concerning its safety program and practices, and may not rely upon the evaluation of TRUST agents, if any, in making final decisions concerning the MEMBER'S safety programs and risk management practices.

7.4. If any notice of employee injury or claim is made or other proceeding is brought against the MEMBER under the workers' compensation laws of South Dakota, the MEMBER shall IMMEDIATELY transmit to the Claims Administrator and Trust Administrator any demand, notice of injury, summons, or other process received, and prepare such claim forms as may be required by the workers' compensation laws of South Dakota, the TRUST, or the Claims Administrator to process such proceeding, or claim. Failure of the MEMBER to provide a copy of any summons or complaint or a petition for or notice of hearing before the South Dakota Department of Labor received by the MEMBER within ten (10) days of service thereof, or within ten (10) days of admitting service thereto, shall void coverage under this Participation Agreement.

7.5. The MEMBERS shall cooperate with the TRUST and the assigned attorneys and, upon request, shall attend hearings and trials and shall assist in effectuating and implementing settlements, securing and giving evidence, providing documents, gaining the attendance of witnesses, and otherwise fully cooperate in the conduct of hearings or proceedings. The MEMBER shall not, except at its own cost which shall not be reimbursed by the TRUST, voluntarily make any payment, assume any obligation, or incur any expense other than for immediate emergency medical services, unless such expenditure shall have been preapproved by the TRUST, the assigned attorney, or the Claims Administrator.

7.6. Each MEMBER shall make prompt payment of all contributions and assessments as required by this Participation Agreement and the Trust Bylaws.

7.7. The MEMBER does hereby appoint the Trust Administrator as agent to act on the MEMBERS behalf to file reports, confess judgment, or to arrange for payment of claims,

medical expenses, and other costs and to do all things required or necessary insofar as they affect the MEMBERS liability, subject to Section 2.2 herein. The MEMBER hereby appoints the attorney designated by the Executive Director of the ASBSD or his designee to represent the MEMBER in any proceeding for which a defense or prosecution is undertaken.

7.8. The MEMBER agrees that upon payment of any loss or the incurring of any expense or liability by the TRUST under this Participation Agreement, the TRUST is subrogated to the extent of such payment or liability to all rights of the MEMBER against any person or other entity legally responsible for such damages or losses. The MEMBER agrees to execute a specific subrogation agreement as necessary, and to render all reasonable assistance, other than pecuniary assistance, to affect recovery under the rights of subrogation transferred herein and shall refrain from any act or omission which will likely impair such right of subrogation.

7.9. The Trust Board, its designee, the Claims Administrator, or the Trust Administrator, and any of their agents, servants, employees, or attorneys are permitted at all reasonable times to inspect the MEMBERS workplaces, plants, works, machinery, buildings, records, and appliances relating in any manner to the subject of this Participation Agreement, and shall be permitted, within three (3) years following closure of any claim, to inspect any contract, document, or other record which shows or would tend to show or verify contributions which are payable or were paid to the TRUST. So long as a claim is pending against a MEMBER and being defended by the Trust, the obligation to cooperate and assist in the defense shall remain in force regardless of whether membership continues.

7.10. The MEMBER by adoption of this Participation Agreement; hereby elects to treat officials of the district, including school board members, as employees per SDCL 62-1-2 for the purposes of workers' compensation coverage while in the performance and scope of their duties.

## SECTION VIII MAXIMUM COVERAGE LIMITATIONS

As to any COMPENSABLE INJURY under this Agreement as specified in the Master Contract, pursuant to the workers' compensation laws of South Dakota, the maximum liability undertaken by the TRUST for any single occurrence is based on required statutory South Dakota workers' compensation benefits.

8.1. For employer liability, when an election is made by an employee under SDCL 62-4-38 or otherwise, Two Million Dollars (\$2,000,000).

## SECTION IX CONTRIBUTION AND TERM OF COVERAGE

The projected contribution payable for coverage under this Participation Agreement is as set forth in the Adoption and Renewal Motion, attached hereto and incorporated herein by this reference, if duly executed by an authorized representative of the TRUST and approved by the MEMBERS governing board. Coverage is on an annual basis or such shorter period of time as

specifically identified in said Adoption and Renewal Motion. Coverage shall be deemed continuing unless terminated as provided herein.

IN WITNESS WHEREOF, the Superintendent hereby acknowledges participation in the Workers' Compensation Fund as indicated below.

DeSmet School District

---

School Superintendent

Date

I HEREBY CERTIFY that the School Board has, by motion duly passed in open session, authorized the execution of this Participation Agreement on behalf of the District.

---

Business Manager

Date

ASSOCIATED SCHOOL BOARDS  
PROTECTIVE TRUST  
**WORKERS' COMPENSATION FUND  
ADOPTION AND RENEWAL MOTION**

BE IT HEREBY MOVED AND RESOLVED by the DeSmet School District School Board of the DeSmet School District, acting pursuant to SDCL ch. 1-24 and SDCL 13-10-3, 13-8-39, and the general authority of SDCL title 13, and hereby adopts, approves, and ratifies the ASB Workers' Compensation Trust Fund Participation Agreement as attached hereto as EXHIBIT A, effective as of the time of adoption of this Motion.

BE IT FURTHER MOVED AND RESOLVED that actions taken under prior versions of the ASB Protective Trust Joint Powers Agreement and Bylaws and ASB Workers' Compensation Trust Fund Participation Agreement since the time and date the District initially joined said Trust are hereby ratified and approved to the same extent and effect as if each amendment thereto had been separately submitted and approved at the time of its adoption.

BE IT FURTHER MOVED AND RESOLVED that the Superintendent and Business Manager are hereby authorized to execute, on behalf of the District, the present ASB Workers' Compensation Fund Participation Agreement as it presently exists and may from time to time be amended and approved pursuant to the Bylaws herein adopted. Each succeeding Participation Agreement changing in any manner the benefits, contributions, or obligations arising under the Workers' Compensation Fund shall be submitted to the Board for approval prior to execution by the Superintendent and Business Manager.

IT IS FURTHER MOVED AND RESOLVED that coverage provided in the ASB Workers' Compensation Fund Participation Agreement shall extend from 12:01 a.m. CST, July 1, 2026, to 12 midnight CST, June 30, 2027. The projected contribution required for such coverage as provided in the ASB Workers' Compensation Fund Participation Agreement is \$26,467.00.

There is hereby delegated to the Superintendent the authority to carry out, or to further delegate subject to his supervision and responsibility, the obligations of the District identified in the Bylaws approved herein, the Participation Agreement, and the Master Contracts provided by the Trust Administrator. Finally, the Board hereby agrees to indemnify the Trust and its members, pursuant to the process established in the Bylaws approved herein, the full amount of any assessment levied by the Trust Board pursuant to the Bylaws and the full amount of any contribution agreed to in the current or subsequent Participation Agreements approved by the Board as submitted upon proper vouchers.

Done this \_\_\_\_\_ day of \_\_\_\_\_, 2026, at \_\_\_\_\_, South Dakota.

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School Board President

I hereby certify that the foregoing Motion was adopted by the DeSmet School District School Board in open session at a regularly-called meeting on the \_\_\_\_\_ day of \_\_\_\_\_, 2026.

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Business Manager

# **NEGOTIATED AGREEMENT**

**De Smet School District 38-2**

**2026-2027**

DRAFT

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**HIRING SCHEDULE  
DE SMET SCHOOL DISTRICT 38-2  
2026-2027**

If directly related to the work assignment of the teacher, teaching experience outside the De Smet School District will be credited on the hiring schedule not to exceed step 12 on the bachelor's lane, step 16 on the bachelor's +15, and step 28 on the bachelor's +30 and step 28 on the master's lanes.

The school district reserves the right to waive the provisions of the hiring schedule in order to ensure the timely delivery of educational services to its students.

All coursework to be applied toward the bachelor's +15, bachelor's +30, and master's lanes must be approved by the district superintendent and must be related to the work assignment of the teacher and/or in the area of child development or guidance. Credits may be either graduate or undergraduate. Increments for lane changes will be based on the hiring schedule.

To be eligible for advancement to the master's lane, a teacher must have an earned master's degree in education from an accredited college or university.

Credits to be applied toward teacher certificate renewal must be approved by the superintendent in accordance with the district staff development plan.

Due to the state funding formula and the accountability set forth by the state, the DeSmet School District may pay teachers additional salary to satisfy minimum teacher accountability compliance. The money will be paid to the teachers without having to re-open negotiations.

Step	Bachelors	Bachelors +15	Bachelors +30	Masters	Masters +15
1	\$ 52,000.00	\$ 52,500.00	\$ 53,000.00	\$ 54,900.00	\$ 55,400.00
2	\$ 52,000.00	\$ 52,500.00	\$ 53,000.00	\$ 54,900.00	\$ 55,400.00
3	\$ 52,000.00	\$ 52,500.00	\$ 53,000.00	\$ 54,900.00	\$ 55,400.00
4	\$ 52,000.00	\$ 52,500.00	\$ 53,000.00	\$ 54,900.00	\$ 55,400.00
5	\$ 53,000.00	\$ 53,500.00	\$ 54,000.00	\$ 55,900.00	\$ 56,400.00
6	\$ 53,000.00	\$ 53,500.00	\$ 54,000.00	\$ 55,900.00	\$ 56,400.00
7	\$ 53,000.00	\$ 53,500.00	\$ 54,000.00	\$ 55,900.00	\$ 56,400.00
8	\$ 53,000.00	\$ 53,500.00	\$ 54,000.00	\$ 55,900.00	\$ 56,400.00
9	\$ 53,000.00	\$ 53,500.00	\$ 54,000.00	\$ 55,900.00	\$ 56,400.00
10	\$ 53,000.00	\$ 53,500.00	\$ 54,000.00	\$ 55,900.00	\$ 56,400.00
11	\$ 53,200.00	\$ 53,700.00	\$ 54,200.00	\$ 56,100.00	\$ 56,600.00
12	\$ 53,400.00	\$ 53,900.00	\$ 54,400.00	\$ 56,300.00	\$ 56,800.00
13	\$ 53,600.00	\$ 54,100.00	\$ 54,600.00	\$ 56,500.00	\$ 57,000.00
14	\$ 53,800.00	\$ 54,300.00	\$ 54,800.00	\$ 56,700.00	\$ 57,200.00
15	\$ 54,000.00	\$ 54,500.00	\$ 55,000.00	\$ 56,900.00	\$ 57,400.00
16	\$ 54,200.00	\$ 54,700.00	\$ 55,200.00	\$ 57,100.00	\$ 57,600.00
17	\$ 54,400.00	\$ 54,900.00	\$ 55,400.00	\$ 57,300.00	\$ 57,800.00
18	\$ 54,600.00	\$ 55,100.00	\$ 55,600.00	\$ 57,500.00	\$ 58,000.00
19	\$ 54,800.00	\$ 55,300.00	\$ 55,800.00	\$ 57,700.00	\$ 58,200.00
20	\$ 55,000.00	\$ 55,500.00	\$ 56,000.00	\$ 57,900.00	\$ 58,400.00
21	\$200 increments thereafter				

**COCURRICULAR AND EXTRA DUTY SCHEDULE  
DE SMET SCHOOL DISTRICT 38-2  
2026-2027**

+ means stipend set by Co-Op

**6100 Male Activities**

Football	Head Coach	\$4,382
	Asst. Coach x2	\$3,127
	7th/8th Coach	\$2,248
Basketball	Head Coach	\$4,657
	Asst. Coach	\$3,320
	7th/8th Coach	\$2,384
Wrestling+	Head Coach	\$4,382
	Asst. Coach	\$3,127

**6200 Female Activities**

Basketball	Head Coach	\$4,657	
	Asst Coach	\$3,320	
	7th/8th Coach	\$2,384	
Volleyball	Head Coach	\$4,382	
	Asst. Coach	\$3,127	
	7th/8th Coach	\$2,248	
Football Cheerleading	Coach	\$687	
Basketball Cheerleading	Coach	\$1,173	<b>**Not to exceed \$1660 total for cheerleading</b>
<b>Softball+</b>	<b>Head Coach</b>	<b>\$5040</b>	
	<b>Asst Coach</b>	<b>\$3120</b>	
<b>Wrestling+</b>	<b>Head Coach</b>	<b>\$6603</b>	

**6900 Combined Activities**

Track	Head Coach	\$3,500	
	Asst. Coach x2	\$1,355	
	7th/8th Coach	\$1,355	
Golf	Head Coach	\$2,400	
	<b>Asst Golf</b>	<b>\$1355</b>	
Cross Country	Head Coach	\$3,500	
Concessions	Advisor	\$1,960	<b>**Not to exceed \$1960</b>
Oral Interp	Advisor	\$1,770	
One Act Play	Director	\$1,666	
All-School Play	Director	\$2,301	

**Extra-Duties Stipends**

Elementary Vocal Music	\$1,092	
MS/HS Vocal	\$2,533	
Band	\$2,441	
FFA	\$3,184	
FCCLA	\$3,184	
Yearbook	\$2,610	
DDN Instruction	\$1,080	<b>**DDN Instruction annual stipend is allocated per Semester. Experience increases will be half the amount as designated below.</b>

The above extra duty pay schedule is effective for the 2022-23 school year for all new hires. Any existing employees will be grandfathered in and retain their existing pay if existing pay is greater than the new extra duty salary schedule. Said pay will be frozen at that higher rate until such time as the new salary schedule exceeds that rate of pay.

Every employee on the extra duty schedule shall receive an increase of \$320 for every four (4) years of consecutive experience in the school district at the extra duty assignment under contract. This increase will begin on the fifth contract.

5th year	\$320
9th year	\$640
13th year	\$960
17th year	\$1,280
21st year	\$1,600

\*\*An employee accepting an assignment in the same activity will be allowed to carry their years of experience to the new assignment.

\*\* Extracurricular salary schedule updated for the 2024-2025 school year.

#### **GATE WORKER COMPENSATION FOR EVENTS**

Certified staff will be paid \$15 per event for collecting gate receipts. Every certified staff member will be responsible for two (2) events per year.

#### **CONCERT SUPERVISOR COMPENSATION**

Certified staff will be paid \$15 per concert when serving in a supervisory role.

#### **FAMILY ACTIVITY PASSES**

A full time teacher in the De Smet School District will receive a family activity pass to include their spouse and school and college age children.

#### **TUITION REIMBURSEMENT**

The School District will provide reimbursement of tuition to teachers who take classes or workshops for credit that are consistent with the staff development plan of the district and/or related to the work assignment of the teacher to include child development and guidance. Teachers must receive pre-approval by administration for any classes or workshops to receive reimbursement (*Addition 2023-2024*). The reimbursement shall be no greater than \$300.00 per teacher per year (*Revised April, 2014*). (Year defined as Sept. 1 through Aug. 31). Classes or workshops will be counted in the year that classes or workshops are taken. Payment will be made to the teacher upon receipt of official transcripts from the institution and evidence of payment of actual cost. To be eligible for reimbursement of tuition expenses incurred during any given year, the teacher must be under contract with the District for the next six months. The amount of tuition reimbursement is subject to the provisions of SDCL 13-55-23 and 13-55-24 to 13-55-28 inclusive, enacted by the 1993 legislature. If, after applying the reduced tuition rates provided in the aforementioned codified law, the balance is less than \$300.00, the lesser amount will be reimbursed to the teacher under this policy. Tuition reimbursement will be noncumulative.

#### **COVERING CLASSES DURING PLAN PERIODS**

When a teacher substitutes for another teacher during their designated planning period when substitutes are not hired, they will receive \$15.00 for each period covered. This does not include classes taught by the school counselor. The teacher is responsible for verifying substitute assignments are recorded in Red Rover. These vouchers must be submitted when timecards are due monthly.

## INSURANCE

De Smet School District provides a group health insurance program for employees with the District paying the single premium at \$1000 deductible or the single premium plus \$10.00 per month for "single plus" coverage. Teachers that elect a HDHP will have the premium difference contributed towards an HSA. The District will also pay the single premium for vision insurance, single premium for dental insurance, and premium for \$10,000 life and AD&D.

## PAYROLL DEDUCTIONS

Upon proper authorization by the employee, the business manager will make deductions from an employee's wages and submit same to various tax shelter plans or other programs approved by the School District.

## FAMILY DEFINITION FOR PURPOSE OF LEAVE

"Family" shall be defined as an individual's spouse, child, parent, sibling, grandparents or in-laws, including those related by biology, adoptive, foster, step, or legal guardianship relationships.

## SICK LEAVE

Commencing with the first day of school, each full time certified teacher shall have available 10 days leave with pay for illness or other disability. Such leave may accumulate at the rate of 10 days per year to a maximum accumulation of 65 days. Sick leave may be taken in 15-minute increments. Payment received by an employee from workers compensation shall be subtracted from sick leave payments. It shall be the duty of the employee to report all payments received from workers compensation to the business manager of the School District. An employee may use their accumulated sick leave for illness or injury to the employee's family. A teacher may use up to five (5) sick leave days to care for a sick or injured family member. A teacher may use sick leave days to care for a child or grandchild when daycare is closed. A teacher may use sick leave for military-related reasons. Part-time certified teachers will earn commutative sick leave on a pro-rata basis related to their full-time equivalency. The school board or administration may require a physician's statement certifying disability or illness after the second day of an employee's absence from work. The board may require an examination by a doctor designated by the board and the board may grant or deny sick leave on the basis of a recommendation resulting from such examination. The fees charged by a board-designated doctor will be paid by the School District.

## FUNERAL LEAVE

An employee may use up to 8 of his/her earned sick leave days to attend the funeral of a family member. An employee may use 2 other sick leave days to attend the funeral of other relatives or friends. If an employee has used all his/her sick leave and is eligible, days may be taken from the sick leave bank.

## PERSONAL LEAVE

In addition to sick leave, other leave will be granted as follows:

Two days of personal leave without salary reduction per year. Unused days of personal leave can be reimbursed at the end of the year at the rate of a substitute teacher pay or accumulated to a maximum of four days in any given year. Days accumulated cannot be used for reimbursement. Teachers must make reimbursement requests to the business office by June 1.

At the start of the 5<sup>th</sup> consecutive year of employment, teachers may purchase one additional personal day in exchange for three sick days. This would allow an employee to have a maximum of five personal days in a school year (two days earned, two days accumulated, and one day bought).

Two additional days of personal leave subject to the approval of the building principal for personal or family business that cannot be conducted outside the school day. Days so approved will be at a reduction in salary equal to the regular substitute's salary, and are non-accumulative.

Any days requested in addition to the days outlined above will be at the discretion of the school board or superintendent and will be at a reduction in salary equal to 1/175th of the teacher's basic assignment salary.

Any and/or all-additional leave may be denied on days immediately preceding and/or following scheduled vacation periods, or days of parent-teacher conferences, and days of in-service instruction.

After additional leave is used one sick leave day could be used for weather related travel delays.

The business manager will administer this policy.

### **JURY LEAVE**

Any teacher called for jury duty during school hours, or who is subpoenaed to testify in a hearing during school hours in a matter in which he/she is not a named party, shall be granted leave with pay for the days or parts of days such absence is required. Any per diem received for jury duty or the designated subpoena absence shall be deducted from the regular salary. Such teacher shall notify the superintendent at least 48 hours in advance of the necessity for taking jury leave.

### **LEAVE OF ABSENCE**

A teacher may apply to the school board through the superintendent for a leave of absence not to exceed 1 school year. The board will rule on each such application individually.

### **PROFESSIONAL LEAVE**

A teacher will receive 1 day professional leave to pursue activities related to their work in the School District. This day will be non-accumulative. Adequate notification must be given to the principal and/or superintendent. The teacher must secure approval from the principal or superintendent before taking professional leave.

A teacher may apply in writing to the superintendent for up to 3 additional professional leave days in any school year to pursue professional activities approved by the principal and in keeping with the staff development needs of the School District.

### **SICK LEAVE BANK**

Each certified staff member may voluntarily contribute one day of sick leave to the Sick Leave Bank. One day is defined as 8 hours for certified staff working greater than 0.5 FTE or 4 hours for certified staff working 0.5FTE or less. This contributed day is non-accumulative and will not be refunded at the end of the school year.

To participate, certified staff members must complete and sign a Sick Leave Bank Form and submit it to the Business Office at the beginning of the school year. The total contributed days will be determined at that time. If the Sick Leave Bank is depleted during the school year, certified staff members may be asked to contribute additional sick leave days to replenish the bank. Any unused days will carry over to the Sick Leave Bank for the next contract year.

A contribution of one day entitles a certified staff member to submit a written request to the Sick Leave Bank Committee after all personal and sick leave days have been exhausted. The request must include

the reason for the request and the number of days being requested. The Committee may grant up to: 7 days for medical or family medical reasons, or 5 days for birth or adoption of a child.

The Sick Leave Bank Committee, consisting of the Superintendent, Business Manager and two representatives from DTO, will administer this policy.

#### **ASSOCIATION LEAVE**

In the event that the De Smet Teacher Organization desires to send representatives to local, state or national conferences or to participate in other business pertinent to association affairs, the DTO representative may take leave for a number of days not to exceed 4 days in any school term. One representative may use only 2 days per school term. No more than 2 representatives may use association leave on any day. A written notice for leave must be submitted through the DTO president to the superintendent at least 5 days prior to the start of the leave. The DTO will reimburse the school District for the cost of substitute teachers required for association leave. Any and/or all association leave may be denied on days immediately preceding and/or following scheduled vacation periods, on days of parent-teacher conferences, and days on in-service instruction.

#### **SPECIAL EARLY RETIREMENT**

A teacher being eligible for special early retirement benefits with the South Dakota Retirement System (age and years of credited service equal to 85) may apply to the school board to retire and be rehired again. Only Foundation Members who joined SDRS prior to July 1, 2017 are eligible for special early retirement. A teacher so rehired would enter the hiring schedule at step 10 on the lane that they qualify for. A teacher would be able to carry over ten years experience for the extra duty schedule. Such teacher would lose all accumulated leave and would be considered a new employee for leave benefits.

#### **SICK LEAVE REIMBURSEMENT UPON RETIREMENT**

Upon retirement a teacher who had taught in the De Smet School District for 5 or more years will receive up to 20 days reimbursement for unused sick leave at \$50 a day.

#### **ATTENDANCE INCENTIVE**

A teacher who does not use any sick or personal leave will receive a \$500 incentive to be paid in June. Any teacher that does not use any sick leave will receive a \$250 incentive to be paid in June.

#### **SEVERANCE INCENTIVE**

Any employee, who is in or beyond their 20 years of service to the district, shall be eligible for an incentive payment in the sum of \$1,000 if they inform the administration in writing by February 1<sup>st</sup> that they will be retiring from the district at the end of that specific school term.

#### **CURRICULUM DEVELOPMENT**

A teacher can submit to their principal a written proposal for Curriculum Development above and beyond normal expectations in their teaching field. A committee of three teachers (one from the elementary staff, one from the middle school staff, and one from the high school staff) along with each building principal would evaluate proposals. The principals would determine membership to this committee. Applications in written form must be submitted to the teacher's principal by April 15<sup>th</sup>. Notification of acceptance would be done by May 1<sup>st</sup>. If accepted by this committee the applying teacher would receive a \$500.00 stipend from the school district. The teacher upon completion of such work would provide a copy of the result of such work and how it is to be incorporated into their classroom and lesson plans to their principal by September 1<sup>st</sup>. The total amount available for curriculum development would be \$1,000.00 per contract year.

## **GRIEVANCE PROCEDURE**

**Definitions** - The word "grievance" as used in this policy shall mean a complaint by an employee or group of employees based upon an alleged violation, misinterpretation or inequitable application of any existing agreements, contracts, policies, rules or regulations of the School District as they apply to conditions of employment. Negotiations for, or a disagreement over, a nonexistent agreement, contract, policy, rule, or regulation is not a "grievance" and is not subject to this policy.

**Principles** - The purpose of this procedure is to secure, at the lowest possible administrative level, equitable solutions to problems, which may arise affecting the welfare or working conditions of district employees. All parties agree that any proceedings shall be kept as informal and confidential as may be appropriate.

**Structure** - Employees shall at their option have the right to be represented at all levels of the grievance procedure by a representative of their choosing.

**Informal Procedure** - If an employee has a grievance, he should first discuss the matter with the principal or supervisor to whom he/she is directly responsible in an effort to resolve the problem informally.

**Formal Procedure - Level One - School Principal or other Administrator:** If an aggrieved person is not satisfied with the disposition of the problem through informal procedures, the grievance shall be submitted in writing to the principal or other administrator. The administrator, within 5 school days of the filing of the grievance shall render a decision in writing to the aggrieved person.

**Level Two - Superintendent of Schools:** If the aggrieved person is not satisfied with the decision concerning the grievance at Level One, or if no written decision has been rendered within 5 school days, she/he may, within 3 school days after the decision is rendered, or within 8 school days after filing at Level One, resubmit the grievance in writing to the superintendent of schools. The superintendent of schools shall within 5 school days from the filing of the written grievance meet with the aggrieved person for the purpose of resolving the grievance. The superintendent shall, within 5 school days after this meeting render a decision in writing to the aggrieved person.

**Level Three - School Board:** If the aggrieved is not satisfied with the disposition of the grievance at the superintendent level, or if no written decision has been rendered within 5 school days, he/she shall within 5 school days thereafter transmit it by letter to the business manager with a statement of reasons why it is being appealed. At the next regular meeting, the board or its designated agent, shall consider the grievance and set a hearing to be held within 5 school days or otherwise investigate the grievance. The board shall make a final decision thereon at the following regular or special board meeting.

**Department of Labor** - If the aggrieved person is not satisfied with the disposition of the grievance at the school board level or if no written decision has been rendered within the time period set forth in the preceding paragraph, he/she may, within 10 school days after receipt of the written decision of the board, or within 10 school days of the date when the decision is due, whichever is earlier, appeal to the Department of Labor, pursuant to SDCL 3-18-15.2. The inclusion of this paragraph in this grievance procedure shall not constitute a waiver by either party of its right to dispute the authority of the Department of Labor to hear the appeal and/or render any particular decision.

**Other** - If a grievant initiates an action in a duly constituted court of law, this procedural policy shall not be available.

Non-reemployment is not subject to the provisions of this grievance procedure.

The school board reserves the right to appoint a 3rd party hearing officer to hear grievances on the school board level.

### **CITIZENS COMPLAINT PROCEDURE**

It is the intent of this policy to resolve, at the lowest level, complaints from citizens that are lodged against the teaching staff of the district and to protect the interests and privacy of students, teachers, and/or the public while such complaint is being heard.

Step One - Citizen complaints lodged against teachers should be referred to and resolved informally by the individual teacher and complainant.

Step Two - If the complaint is not resolved in step one it should be referred to the building principal. The principal will inform the teacher of receipt of said complaint within 2 school days.

Step Three - If the complaint is not resolved at the building principal level it should be referred to the superintendent. The superintendent will notify the teacher of receipt of said complaint within 2 school days.

Step Four - If the complaint is not resolved at the superintendent level the complainant will be requested to reduce the complaint to writing and address it to the school board. Complaints so addressed will be considered in executive session. The teacher will be given a copy of the complaint within 2 school days of its receipt by the superintendent.

Meetings at step 3 or 4 in which either party is represented by council will be held after 3 days notice to the other party of such meeting and the nature of council to be retained.

This procedure is not available to teachers in instances where alleged criminal activity has occurred and appropriate law enforcement agencies are involved in the investigation.

### **STAFF REDUCTION**

Whenever, in the judgment of the board, it is advisable to reduce staff in the District, the board shall try to reduce staff through normal attrition. Positions held by persons with less than full certification for their current teacher assignment will be open to a properly certified and experienced continuing contract teacher who has been notified that his or her position has been eliminated and has requested to be considered. If a position of a continuing contract teacher is eliminated due to staff reduction, the Board will determine which continuing contract teacher or teachers are to be released, considering the following criteria, as applicable. The criteria are not in rank order of importance: Student needs, financial condition of the District, priority of programs, program elimination, recommendations of administrative staff, evaluation records, competence, qualifications, certification, longevity, educational background, continuing contract status, federal mandates, and any other relevant considerations. The teacher in or beyond his/her fourth year of employment who has been notified that his or her position has been eliminated shall notify the Board of any positions for which the teacher wishes to be considered and can establish required qualifications. In making staff reductions involving teachers on continuing contract status, the board will give notice in writing by April 15.

### **RECALL**

For the purpose of this policy, the effective date of a lay-off by reduction in force shall be June 30. If during the first 2 fiscal years subsequent to the time a continuing contract teacher is laid off because of reduction in staff and a vacancy occurs in the grade, subject areas and activities in which a laid-off teacher has been teaching or is qualified to teach, reemployment shall be extended to the teacher in reverse order of lay-off. When more than one staff member has the same recall date and is qualified for the open position the board may consider, among other things, recommendations of administrative staff, qualifications, years of service and educational background in selecting the person to be hired. A recalled teacher shall retain previously accumulated sick leave benefits. Recall privileges cease when a staff member resigns. Recall privileges will also cease if upon being recalled the staff member fails to report within 30 calendar days after the mailing of a written notice of recall. Such notice shall be sent by certified mail to the last address furnished to the superintendent by the staff member and the 30-day period shall

commence to run on the day the notice is mailed. Recall privileges will not apply to teachers under contract with another school district unless that recall is for anticipated positions in the ensuing year.

#### **TEN MONTH SALARY OPTION**

Teachers will have the option of receiving salary payments in 10 or 12 monthly installments. Teachers must specify by August 1st that they choose the 10 month payment option. A minimum of 25% of the teachers must choose the 10 month payment option for this plan to be implemented each year. For those teachers choosing the 10 month option plan, health insurance premiums for July and August will be withheld from their June check.

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## COACHES/ADVISORS EVALUATION FORM

Activity: \_\_\_\_\_ Level: \_\_\_\_\_ Year: \_\_\_\_\_

Coach/Advisor: \_\_\_\_\_

KEY: (1) Needs Improvement, (2) Average, (3) Above Average, (4) Outstanding, (NA) Not Applicable

	Area of Evaluation				
<b>Circle One</b>					
<b>I. Administration</b>					
Equipment Responsibility	1	2	3	4	NA
Care of Facilities	1	2	3	4	NA
Management of Paperwork	1	2	3	4	NA
Organization of Staff	1	2	3	4	NA
Communication with Staff	1	2	3	4	NA
Organization of Practices	1	2	3	4	NA
Follows Established Policies	1	2	3	4	NA
Enforces State/Local Rules	1	2	3	4	NA
<b>II. Skill</b>					
Knowledge of Fundamentals	1	2	3	4	NA
Presentation of Fundamentals	1	2	3	4	NA
Conditioning Methods	1	2	3	4	NA
Game Preparation	1	2	3	4	NA
Injury Prevention and Treatment	1	2	3	4	NA
Injured Player Follow-up	1	2	3	4	NA
Scouting System	1	2	3	4	NA
<b>III. Performance</b>					
Conduct During Games	1	2	3	4	NA
Appearance of Team	1	2	3	4	NA
Execution of team	1	2	3	4	NA
Attitude of Team	1	2	3	4	NA
<b>IV. Relationships</b>					
Discipline (Firm, Fair, Consistent)	1	2	3	4	NA
Communication with Team	1	2	3	4	NA
Accessible to Players	1	2	3	4	NA
Accessible to Parents	1	2	3	4	NA
Accessible to Media	1	2	3	4	NA
Enthusiasm for this Program	1	2	3	4	NA
Enthusiasm for Overall Program	1	2	3	4	NA
<b>V. Professional Growth</b>					
Personal Organization	1	2	3	4	NA
Clearly Defined Goals	1	2	3	4	NA
Seeks to Improve	1	2	3	4	NA
Willingness to Mentor	1	2	3	4	NA
<b>VI. Open</b>					
_____	1	2	3	4	NA
_____	1	2	3	4	NA

VII. Evaluators Comments:

Evaluator's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Evaluatee's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Note: The teacher's signature indicates that he/she has read this evaluation but it does not imply that he/she concurs with any or all its contents.

VIII. Evaluatees Comments:

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## LIBRARIAN EVALUATION FORM

Name \_\_\_\_\_

Date \_\_\_\_\_

### Evaluating Degrees Explained:

W The teacher goes beyond the basic requirements of the district.

X The teacher meets the basic requirements of the district.

Y The teacher is weak in this area and effort must be made to improve.

Z The teacher is unsatisfactory in this area and immediate attention is required.

### I. JOB DESCRIPTION:

- W X Y Z 1. Supervises the educational activities of the library.
- W X Y Z 2. Supervises library personnel and assists in their evaluation.
- W X Y Z 3. Supervises all student and parent volunteers working in the library.
- W X Y Z 4. Aides students or teachers with there research projects.
- W X Y Z 5. Orientates students and teachers to the library. Helps them to know what is available and how it can be acquired.
- W X Y Z 6. Instruct students in library skills.
- W X Y Z 7. Maintains an up-to-date inventory by "weeding," repairing and maintaining the library collection.
- W X Y Z 8. Promotes the use and value of the school library.
- W X Y Z 9. Maintains an attractive physical appearance in the library.
- W X Y Z 10. Keeps informed as to new library trends and communicates relevant information to the staff.
- W X Y Z 11. Helps teachers/principals become more aware of new and relevant happenings in there field.
- W X Y Z 12. Keeps all records necessary for the efficient functioning of the library.
- W X Y Z 13. Assists students with materials selection by providing interlibrary loan counseling.
- W X Y Z 14. Is responsible for the cataloging and dissemination of all audio-visual equipment and software assigned to the school library.
- W X Y Z 15. Instructs teachers in the use of audio-visual equipment.
- W X Y Z 16. Manages the building library budget under the direction of the superintendent.
- W X Y Z 17. Evaluates the efficiency of the school library.

### II. GENERAL CRITERIA

- W X Y Z 1. Dependability
- W X Y Z 2. Supports school policies and their purposes.
- W X Y Z 3. Attitude
- W X Y Z 4. Appearance

W X Y Z 5. Initiative

W X Y Z 6. Judgement

W X Y Z 7. Recognizes the needs of the school and assumes additional responsibilities where qualified and able.

Comments:

Date of classroom or other observation \_\_\_\_\_

Evaluation conference held with teacher on \_\_\_\_\_

Evaluator's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Librarian's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*Note: The teacher's signature indicates that he/she has read this evaluation but it does not imply that he/she concurs with any or all its contents.*

## CERTIFIED STAFF EVALUATION PROCESS

### 1. Purpose

The primary purpose and role of an evaluation program is to strengthen and improve the educational program of the district by assisting the individual teacher in becoming a better and more effective teacher.

Other purposes are:

1. To provide structured and informal opportunities for administrators and teachers to objectively consider and evaluate the effectiveness and the contribution of the teacher to the total school program. It is the belief of the Board, Administration, and Association that these evaluations provide the best opportunity for a teacher's growth to include strengths and possible weaknesses and to improve in effectiveness as a teacher.
2. To aid in planning programs of in-service training for all teachers and to identify areas in which teachers need individual assistance and support.
3. To encourage teachers to constantly self-evaluate their teaching effectiveness in accordance with evaluation criteria.
4. To provide an objective means by which recommendations may be made to the Board regarding the employment status of teachers and to provide data for reports, studies, recommendations as needed.

### 2. Teacher Effectiveness

#### A. Domains and Components

Charlotte Danielson's Domains 1, 2, 3, and 4 from the 2011 A Framework for Teaching will be used for observation/evaluation purposes. All components in Domain 2 (The Classroom Environment) and Domain 3 (Instruction) will be used. At least two components in Domain 1 (Planning and Preparation) and in Domain 4 (Professional Responsibilities) will be selected by the evaluator and teacher. One component will be selected by the individual teacher and one will be selected by the evaluator, for a total of 2 components in Domain 1 and 2 components in Domain 4. The components selected by the teacher and evaluator will be identified at the time of the 1st semester pre-conference meeting. The selected components will be used for the entire evaluation cycle. *Refer to Appendix D - A Framework for Teaching.*

#### a. Counselor Domains and Components

Counselors will be evaluated using the "Counselor Performance Tool". *Refer to Appendix E – Counselor Performance Evaluation.*

#### B. Evaluating Practice Using Evidence Provided by Artifacts

Professional practice evaluations also require the consideration of evidence that cannot be collected through classroom observation. Components that are not observable are supported by the collection of artifacts. Artifacts are documents, materials, processes, strategies, and other information that demonstrate performance relative to a standard of professional teaching practice. To ensure expectations are established and artifact collection is focused, evaluators and teachers will discuss artifacts which support the evaluation. In many cases, artifacts stem from a teacher's day-to-day work and teachers do not need to create documentation specifically to support the evaluation process. *Refer to Appendix F – Examples of Artifacts Aligned to Domains of Professional Practice.*

#### C. Overall Professional Practices Rating

After using standards-based rubrics to determine teaching performance for each component evaluated, the evaluator will use a three-step process to determine a professional practice rating of Unsatisfactory, Basic, Proficient or Distinguished.

**Step 1: Determine Component-Level Performance**

Point values are assigned to teaching performance for each component evaluated: A Distinguished rating is assigned 4 points; a Proficient rating is assigned 3 points; a Basic rating is assigned 2 points; and an unsatisfactory rating is assigned 1 point.

**Step 2: Calculate an Average Score for All Components Evaluated**

An average component-level score is calculated by dividing the total of all points earned by the number of components evaluated. The average will range from 1 to 4, and is rounded to the nearest hundredth of a point. All components are given equal weight.

**Step 3: Determine the Overall Professional Practice Rating**

The average component-level score is used to assign a Professional Practice Rating of Unsatisfactory, Basic, Proficient or Distinguished. The chart below presents the scoring ranges aligned to the four performance categories.

Overall Professional Practice Rating				
<b>Scoring Ranges</b>	1.00 to 1.49	1.50 to 2.49	2.50 to 3.49	3.50 to 4.00
<b>Rating</b>	Unsatisfactory	Basic	Proficient	Distinguished

**D. Descriptions**

Each of the four final Professional Practice Ratings – Unsatisfactory, Basic, Proficient and Distinguished – are defined in general terms to illustrate the continuum of possible performance relative to the rigorous professional teaching standards outlined in the South Dakota Framework for Teaching.

- **Unsatisfactory:** A teacher performing at the Unsatisfactory level does not appear to understand the underlying concepts represented by the Framework for Teaching. Performance at this level requires significant intervention and coaching to improve the teacher’s performance.
- **Basic:** A teacher performing at the Basic level appears to understand the Framework conceptually but struggles to implement the standards into professional practice. Performance at this level is generally considered minimally competent for teachers early in their careers and improvement is expected to occur with experience.
- **Proficient:** A teacher performing at the Proficient level clearly understands the concepts represented by the Framework and implements them well. Teachers performing at this level are qualified in the craft of teaching and work to continually improve practice.
- **Distinguished:** A teacher performing at the Distinguished level is a master teacher and makes a contribution to the field, both inside and outside the classroom. While all teachers strive to attain Distinguished-level performance, this level is considered difficult to attain consistently.

**E. Professional Practice Rating**

The recommended summative rating matrix model does not rely on uniform, prescriptive formulas to calculate the summative effectiveness rating. By default, evaluations of professional practice account for the entire final rating. However, the matrix design also provides opportunity for professional judgement to be used in cases where the professional practice and student growth ratings appear to conflict. *Refer to Appendix H – Professional Practices Rating & Documentation.*

**F. Observation Procedures**

1. Observation procedures, according to SDCL 13-42-34, will be as follows:
  - a. For teachers in years one through three of continuous employment:
    - A minimum of two (2) informal observations per year; one prior to the first formal evaluation, the remainder delivered throughout the year.
    - A minimum of two (2) formal observations of professional practice per year; one completed each semester.
  - b. For teachers in their fourth continuous year of employment and beyond:
    - A minimum of two (2) informal observations each year.
    - A minimum of one (1) formal observation of professional practice each year.
  - c. A **formal observation** must be at least 15 minutes long, conducted by the evaluator. The process of formal observation includes structured pre- and post-observation conferences. A notice of five school days, unless other timelines are mutually agreed upon by the evaluator and teacher, will be given to the teacher to prepare for the pre-observation conference. A **pre-observation conference** provides the evaluator and teacher a time to discuss the upcoming observation, including any lesson standards, assessment tools, instructional strategies, or differentiation needed. First through third year teachers will have a face to face meeting for their first semester pre-conference meeting in the 1<sup>st</sup> semester. A **post-observation conference**, which occurs following a formal observation, is an opportunity for reflection and analysis, giving the evaluator and teacher time to engage in a professional dialogue about effective strategies that support teaching and learning. The post-observation conference should occur within five school days of the formal observation unless other timelines are mutually agreed-upon by evaluator and teacher.
  - d. An **informal observation**, or drop-in, is not necessarily announced, but could be. It is a least five (5) minutes in length and is followed by feedback to the teacher. Feedback will be provided within five school days of the informal observation unless other timelines are mutually agreed upon by the evaluator and teacher.
  - e. It is the expectation that frequent conferences of a more informal nature will take place concerning improving the quality of teaching performance. These conferences may result from a variety of circumstances such as (1) observation by the evaluator in the routine performance of the evaluator's duties with respect to any aspects of job performance in need of immediate improvements, (2) concerns expressed by the teacher concerning any problem area(s) in which the teacher feels the need for assistance in order to improve teaching performance.

### G. Records

Signed copies of all teacher evaluations, which include at a minimum the formal observation(s) and summative evaluation shall be filed in the teacher's personnel file in the De Smet School Administration office. By signing, the teacher and evaluator acknowledge that (a) a conference was held and (b) the teacher is aware of the contents of the evaluation report and (c) the report has been thoroughly discussed with the teacher.

A copy of the above is also to be given to the teacher. *Refer to Appendix H – Professional Practices Rating & Documentation.*

In the event the teacher is dissatisfied with an evaluation, the teacher may respond to the evaluation in writing, stating reasons why it is felt the evaluation is unfair, inaccurate, or incomplete. This statement will then become a permanent part of the teacher's evaluation folder and personnel file.

### 3. Plan of Assistance

If, as a result of informal or formal observation and ensuing conferences, specific guidelines and directives are determined to improve teaching performance, these are to be filed in the same manner as the formal evaluation reports. In no way will this language affect the district's ability to non-renew a probationary teacher with no cause given.

**Criteria/Elements should include:**

1. A statement of the observed deficiency(ies) with examples given to demonstrate deficiency. This description should also include which domain(s) and component(s) of the Danielson Model are in question.
2. Specific directives to address the deficiency(ies)
  - a. Each directive must be measurable.
  - b. Each directive must be achievable in the timeframe given.
  - c. Each directive must be objective.
3. A timeline for the plan of assistance to be completed.
4. A description of the district's offer of assistance in completing the plan.
5. Provision for periodic meetings to ascertain progress.

**4. Nonrenewal**

It sometimes happens, however, that a teacher does not grow in skill as anticipated. In such cases, after a genuine effort has been made by the administrative and supervisory personnel in assisting the teacher to grow, the Board, upon recommendation of the Superintendent, shall not renew the teachers' contract. Nonrenewal of the teacher's contract (reference SDCL 13-43-6.3) provides that the superintendent shall give written notice of the nonrenewal by April 15 for teachers in years one through three of their continuous teaching in the district and on or before April 15th for teachers who are in or beyond their fourth year of continuous teaching in the district.

**SUMMATIVE EVALUATION FORM**

**RECOMMENDATIONS AND ACKNOWLEDGEMENT**

**EVALUATOR RECOMMENDATION**

Based on the evidence gathered throughout the evaluation cycle, the teacher's performance will result in the development of a:

PROFESSIONAL GROWTH PLAN	PLAN OF ASSISTANCE
<input type="checkbox"/>	<input type="checkbox"/>

**SIGNATURES**

The signature of the employee shall not imply that the employee agrees with evaluation, but merely indicates that the evaluation has been discussed.

We have discussed the evaluation.

Evaluator: \_\_\_\_\_ Date: \_\_\_\_\_

Employee: \_\_\_\_\_ Date: \_\_\_\_\_

On the basis of supervision and evaluation as outlined in official school board policy, I recommend the above named individual as follows:

\_\_\_ Recommended for Reemployment

\_\_\_ Recommended for Reemployment with the following qualifications:

\_\_\_ Not Recommended for Reemployment

\_\_\_\_\_  
Principal's Signature

\_\_\_\_\_  
Date

**GRIEVANCE FORM**

This form shall be used to file a formal grievance in accordance with the School District Grievance Procedure.

Grievance No. \_\_\_\_\_ Date \_\_\_\_\_

Name of Aggrieved Person/Persons \_\_\_\_\_

Policy, Rule, or Regulation involved:

Date and Time of Alleged Action:

Has the informal portion of the Grievance procedure been followed completely? Yes \_\_\_ No \_\_\_

Employee's Statement of Grievance:

Remedy Requested:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

DRAFT

## SIGNATURE PAGE

The foregoing constitutes those school board policies, which have been reached through collective negotiations between the School Board of De Smet School District and the recognized bargaining agents of the teachers of the District (DTO/SDEA in 2025-2026). These signatures indicate that tentative agreement has been reached on these items for the 2026-2027 school year and that final approval will be accomplished through official school board action.

\_\_\_\_\_  
Date

\_\_\_\_\_  
DTO Representative Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
School Board Representative Signature

DRAFT