

AGENDA
DE SMET BOARD OF EDUCATION
REGULAR MEETING
May 11, 2026
6:00 PM

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. PUBLIC PARTICIPATION
4. AGENDA – Changes and Adoption
5. DELEGATIONS
6. CONFLICT OF INTEREST DISCLOSURE
7. CONSENT AGENDA
The superintendent recommends approval of the following:
 - a. Approval and/or corrections of minutes of previous meeting
 - b. Approval and/or corrections to the financial report
 - c. Consideration and approval of all bills
 - d. Approval of resignations: Jeanne Penney (Title); Daniel Bettin, Jr. (Elementary Teacher); Dave Van Regenmorter (Head of Facilities)
 - e. Approval of Open Enrollment Students: A, B
 - f. Approval of contracts: Kelsey Smith (Preschool); Reyna Beck (Cross Country Coach)
 - g. Approval of signed certified contracts
 - h. Appoint Renae Aughenbaugh, Tricia Holland and Isaiah Roth as Election Officials for the June 2, 2026 School Board Election.
 - i. Approval of signed classified contracts
 - j. Approval of signed administration contracts
 - k. Approval of signed extracurricular contracts
8. MOTION TO APPOINT RENAE AUGHENBAUGH, TRICIA HOLLAND, AND ISAIAH ROTH AS ELECTION OFFICIALS FOR THE JUNE 2, 2026 ELECTION.
9. REQUEST MOTION TO ACCEPT PROPERTY INSURANCE
10. DISCUSSION: AUTO INSURANCE
11. REPORTS:
 - a. NESC Report
 - b. Education Enhancement Foundation
 - c. Legislative Report
 - d. Buildings & Facilities
 - e. Teachers' Report
 - f. Administrative Reports
12. REQUEST MOTION TO APPROVE DUAL CREDIT POLICY
13. REQUEST MOTION TO CAST BALLOTS FOR SDHSAA AMENDMENTS
14. REVIEW OF PRELIMINARY BUDGET FOR FISCAL YEAR 2027
15. EXECUTIVE SESSION
16. 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.”

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 6:30 PM on Tuesday, April 14, 2026 in the high school library. Board members in attendance were Daniel Albrecht, Evan Buckmiller, Blake Hojer, Shane Roth, and Nick Wilkinson. Others in attendance included: Superintendent Dr. Abi Van Regenmorter, Principal Daniel Bettin, Business Manager Cassi Johnson, Lindsay Nolte, Brittany Hughes, Logan Nielsen, RJ Cleveland, Brody Halverson, and parents.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

PRESENTATIONS - SENIOR CAPSTONE. RJ Cleveland's senior project will teach others how to change oil. He plans to attend Mitchell Tech for Diesel Ag Power. Brody Halverson plans to attend LATC for Ag Business and is doing a project on upper control arms replacement. Logan Nielsen plans to attend LATC for Robotics and Electronic Systems Technology. He is working on a coding project for his senior project.

PUBLIC PARTICIPATION - None

AGENDA - Motion to approve the agenda with the following additions to the consent agenda: approval of resignation from Brendon Pitts as Head Football Coach, approval of AVERA PACE/Prairie Farms Milk School Pricing for 2026-2027, and approval of Schoenfish & Co as audit company for FY2026. This motion, made by Evan Buckmiller, seconded by Nick Wilkinson.

DELEGATIONS - None

CONFLICT OF INTEREST DISCLOSURE - None

DISCUSSION ON DUAL CREDIT POLICY. Mr. Bettin presented updates to the dual credit policy. The board, parents, and administration shared comments on the proposed changes to dual credit classes. Mr. Bettin will bring an updated policy for review and approval in May.

CONSENT AGENDA - Motion to approve the consent agenda. This motion, made by Daniel Albrecht, seconded by Blake Hojer.

Approval and/or corrections of minutes of previous meeting: March 9 - Regular Meeting and March 23 - Special Meeting

Approval and/or corrections to the financial report:

GENERAL FUND:

Revenue - Ad Valorem Tax 65,574.09, Interest 231.69; Admissions 133.00; Medicaid 663.42; Other 3543.83; County Apportionment 1044.01; State Aid 136,638.00; SRSA Reimbursement 33,777.00; Title I Reimbursement 29,007.00; FFVP Reimbursement 1811.46

Disbursements - 330,575.19

TOTAL GENERAL FUND CASH BALANCE - \$194,505.73

CAPITAL OUTLAY FUND:

Revenue - Ad Valorem Tax 57,954.09; Interest 1620.271; E-Rate Reimbursement 10,490.87

Disbursements - 70,065.23

TOTAL CAPITAL OUTLAY FUND CASH BALANCE - \$2,627,009.05

SPECIAL EDUCATION FUND:

Revenue - Ad Valorem Tax 34,298.02; Medicaid 585.74

Disbursements - 68,889.34

SPECIAL EDUCATION FUND CASH BALANCE - \$127,641.63

BOND REDEMPTION FUND:

Revenue - Ad Valorem Tax 24,152.37

Disbursements - 0

BOND REDEMPTION FUND CASH BALANCE - \$56,958.01

FOOD SERVICE FUND:

Revenue - Interest 225.93; Sales to Students 9852.00; District Paid Meals 4026.80; SNP Reimbursement 7031.30

Disbursements - 24,578.54

TOTAL FOOD SERVICE FUND CASH BALANCE - \$-57,247.06

ENTERPRISE FUND:

Revenue - Drivers Ed Fee 825.00

Disbursements - 0

TOTAL ENTERPRISE FUND CASH BALANCE - \$4117.03

SCHOLARSHIP FUND:

Revenue - Donations 950.00

Disbursements - 0

SCHOLARSHIP FUND CASH BALANCE: \$40,134.42

TRUST AND CUSTODIAL FUND:

Revenues - 53,374.13

Disbursements - 42,973.27

TOTAL TRUST AND CUSTODIAL FUND CASH BALANCE - \$74,860.05

Consideration and approval of all bills:

GENERAL FUND EXPENDITURES: A-OX WELDING supplies 1157.69; AUTOMATIC BUILDING CONTROLS annual fire alarm check 1556.00; BEST WESTERN ABERDEEN State BBB 5177.66; BROOKINGS ENGRAVING engrave plaques 48.50; CENTURY BUSINESS PRODUCTS copies 1286.80; BROOKINGS REGISTER publish ads 146.16; CITY OF DESMET water/sewer 1001.05; COWBOY STORES fuel 655.98; DE SMET FARM MUTUAL house insurance 1347.25; DE SMET

SCHOOL staff meals 1864.30, seconds 3091.50; supplies 9.93; DE SMET IMPREST reimburse March expenses 8980.17; DUST-TEX SERVICES cleaning service 609.84; G&R CONTROLS repairs 2437.85; HEIMAN FIRE maintenance 270.81; HILLYARD supplies 11,756.27; INNOVATIVE supplies 122.88; INSTRUMENTALIST awards 173.00; JOHNSON CONTROLS FIRE sprinkler inspection 1049.95; JOSTENS graduation supplies/awards 1263.90; KINGSBURY CTY COUNTRY CLUB rental fee 1500.00; KINGSBURY ELECTRIC radio tower 63.15; KINGSBURY JOURNAL renewal, publish ads/minutes 786.96; LODGE AT DEADWOOD AD conference 348.00; MAIN STOP fuel 115.06; MAYNARDS supplies 610.14; DAKOTA SPORTS supplies 280.95; NAPA supplies 16.83; NESC services 80.84; NORTHWEST PIPE parts 73.08; NORTHWESTERN ENERGY gas 2454.92; O'CONNOR COMP filters 169.75; O'KEEFE'S supplies 579.29; OTTER-TAIL POWER electricity 12,020.25; P-FLEET fuel 4747.55; PERFORMANCE FOODS ffvp supplies 3398.30; SDEOP conference 95.00; TAYLOR MUSIC repairs 90.00; TESSMAN SEEDS supplies 65.20; TOWN & COUNTRY publish ads 110.00; TRUSTWORTHY HARDWARE supplies 112.05; VALLEY FIBERCOM phone 753.07

GENERAL FUND AUTO-PAY BILLS: AMAZON supplies 249.62; ARTIFICIAL MERCH.COM refund -1164.91; ATHLETIC.NET DWU track meet 162.50; AVID HAWK website 45.00; C-EXPRESS laundry 31.38; DOLLAR GENERAL supplies 7.70; EBAY supplies 71.97; ETSY staff gifts 125.44; EXPLORE LEARNING subscription 37.50; HOBBY LOBBY supplies 318.89; INDEED advertising 159.30; JW PEPPER music 315.99; JONES SCHOOL SUPPLIES awards 224.44; LODGE AT DEADWOOD meals AD conference 69.68; MAIN STOP fuel 83.26; MAVERICKS meal AD conference 34.95; PITNEY BOWES lease 177.00; POPPLERS credit shipping -12.05; QUALITY INN MITCHELL hotel FFA interviews 91.41; QUIZZZ subscription 216.00; RAMADA hotel State FCCLA 212.21; TPT worksheets 35.70
TOTAL GENERAL FUND EXPENDITURES: \$75,044.36

CAPITAL OUTLAY FUND EXPENDITURES: CR MECHANICAL geo thermal unit 7887.77; FOREMAN SALES 2027 Ford Collins Mini Bus 106,773.00; G&R CONTROLS REPAIRS -2355.56; SHOP OUTFITTERS Universal Fabricator w/ Tubing Dies 15,898.00; NORTHERN DIRECTIONAL install fiber at elem gym 4534.78; TITAN MACHINERY bus repairs 3176.32; WW TIRE bus tires 1701.32

CAPITAL OUTLAY FUND AUTO-PAY BILLS: AMAZON library books 2859.66
TOTAL CAPITAL OUTLAY FUND EXPENDITURES: \$140,475.29

SPECIAL EDUCATION FUND EXPENDITURES: NESC services 12,724.80

SPECIAL EDUCATION FUND AUTO-PAY BILLS: EDUCATION TO THE CORE subscription 99.00

TOTAL SPECIAL EDUCATION FUND EXPENDITURES: \$12,823.80

FOOD SERVICE FUND EXPENDITURES: 605 MEATS processing fees 679.40; DE SMET IMPREST reimburse March expenses 67.75; EAST SIDE JERSEY DAIRY milk 1806.21; MAYNARDS supplies 335.08; PERFORMANCE FOODS supplies 13,870.88

FOOD SERVICE FUND AUTO-PAY BILLS: AMAZON supplies 100.47;

WALMART supplies 13.96

TOTAL FOOD SERVICE FUND EXPENDITURES: \$16,873.75

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)

Approval of Resignation: Cassi Johnson, Business Manager

Approval of Volunteer Coaches: Becky Albrecht-JH Track

Approval of 2026-2027 SDHSAA Membership Resolution:

By resolution, the School Board of De Smet School District 38-2 has authorized membership in the South Dakota High School Activities Association for the high school under it's jurisdiction as hereinafter listed: De Smet High School.

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.

Approval of budgeted transfer in the amount of \$150,000 from Capital Outlay Fund to General Fund

Approval of Surplus. Property declared surplus according to SDCL 6-13-1 and valued under \$500 includes: 18-Kindles, 1-HP Laser Jet Pro 400 color, 7-HP 2013 Ultra Slim Docking Stations, 1-Califone Doc Camera, 1-Bright Sign Player XD4, 2-Swivl Expand Lense, 1-Ruckus Zone Flex 7982 Access Points, 1-HP Laser Jet P1606nd, 1-HP Laser Jet Pro 400 color M451NW, 1-APC Back-UPS Pro 1500 s, 1-APC SMX750 Battery Backup, 1-Panasonic KX-KDV130 Phone, 1-Stereo with 8 track and speakers, 8-HP Switches, 1-Ruckus Zone Director 1200, 2-Cisco Switches, 5 boxes cameras/VHDs/power boxes, 2-project ceiling mounts, 1-qomo document camera, 1-vinal cutter, 1-Promethean Board, 2-amplifer, 5-Lenovo laptop screens, 1-Visio TV, 1-HP Laserjet Enterprise M60A, 1-Gateway All-in-One, 2-Polycom Units, 1-USB hub, 1-Logitech Speaker, 9-11ft x 2ft garage door panels and hardware, 9-used A/C units, and 2-truck tires 10r 22.5 (no rims).

Approval of resignation from Brendon Pitts as Head Football Coach

Approval of AVERA PACE/Prairie Farms Milk School Pricing for 2026-2027

Approval of Schoenfish & Co as audit company for FY2026

REPORTS:

NESC Report - Shane Roth attended the March meeting and provided an overview of their meeting.

Education Enhancement Foundation - Daniel Albrecht attended the annual Education Enhancement Foundation meeting a couple weeks ago. Various projects were funded, including new chimes for the music department and a new camera for the yearbook.

Legislative Report - No new business to report on.

Buildings & Facilities - Dr. Abi shared the new 2027 Ford Collins mini bus was delivered April 14. The school roof inspections are in progress. During the inspections, some issues were identified on the roof of the new elementary addition. Those repairs are being made and will fall under warranty.

Teachers' Report - Mrs. Hughes shared that the Fashion Design students have a field trip coming up soon. They are also working on a project to transform something old to new. Last year, the Education Enhancement Foundation purchased six sewing machines for her classroom. The increase in machines has provides more hands-on experience for students to complete projects and practice everyday skills like how to hem pants.

Administrative Reports -

Mr. Bettin shared that the D&D Math Contest was held in 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. Girls Basketball ended their season after a loss to Parkston, one game short of the state tournament. Hazel Luethmers was named to the DVC All-Conference 1st Team and LCC All-Conference Team. Audi Currier was named to the DVC All-Conference 3rd Team. Megan Dylla was named Honorable Mention for the DVC. Boys Basketball qualified for the state tournament and finished as Consolation Champions in 5th place. Grant Wilkinson made the All-Tournament Team, 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 All-Conference 1st Team and LCC All-Conference Team. Slayten Wilkinson and Carter Wilkinson were named to the DVC All-Conference 3rd Team, with Kolby Sinclair named DVC Honorable Mention. Spring sports have started. There are 35 track participants, 18 softball participants, and 15 golf participants. There have been several postponed or canceled events due to weather. The following coaching positions are open: Head Cross Country Coach, Assistant Volleyball Coach, and Assistant Girls Basketball Coach. Upcoming events: Apr 17-19 All School Play; Apr 20-22 State FFA; Apr 23 FFA Banquet; Apr 25 Prom; Apr 27-28 Senior Experience Presentations; May 1 Day of Caring; May 3 Athletic Banquet; May 6 High School Awards Day and Baccalaureate; May 8 Graduation Practice and Seniors do LIW Walk-through; May 9 Graduation at 2pm; May 13 Middle School Awards; May 13-22 Drivers Education Classroom Experience; and May 15 Last Day of School, 1:30pm dismissal.

Business Manager Johnson shared that two candidates filed petitions so there will be a School Board Election on June 2. The candidates running for one seat (3-year term) are Evan Buckmiller and Cody Siver. Absentee Voting begins April 17 in the Business Office. Voter Registration deadline is May 18.

Dr. Abi has given some tours to families looking to enroll their students next school year. State

testing is underway for elementary students. Middle school students will begin next week, and Juniors took the ACT in March. Elementary will begin field trips next week. The 5th graders 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 Watertown Zoo. The pre-school teacher opening will close at the end of the week.

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 6:30pm. This motion, made by Blake Hojer, seconded by Daniel Albrecht.

MOTION TO APPROVE RESOLUTION TO ADOPT AND RENEW ASBPT BENEFITS FUND PARTICIPATION AGREEMENT. This motion, made by Evan Buckmiller, seconded by Daniel Albrecht.

BE IT HEREBY MOVED AND RESOLVED by the De Smet 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.

MOTION TO APPROVE RESOLUTION TO ADOPT AND RENEW ASBPT WORKERS' COMPENSATION FUND. This motion, made by Daniel Albrecht, seconded by Evan Buckmiller.

BE IT HEREBY MOVED AND RESOLVED by the DeSmet School District School Board of the De Smet 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.

MOTION TO APPROVE THE 2026-2027 NEGOTIATED AGREEMENT. This motion, made by Blake Hojer, seconded by Daniel Albrecht.

DISCUSSION: TEACHER AND STAFF APPRECIATION WEEK, MAY 4-8, 2026. The school will honor all staff during Teacher Appreciation Week. We invite the community to join us in celebrating and showing appreciation for the dedication and hard work of our staff.

EXECUTIVE SESSION for Personnel Matters: Pursuant to SDCL 1-25-2(1) and Contract Negotiations: Pursuant to SDCL 1-25-2(4). Motion to approve entering executive session at 7:30pm was made by Evan Buckmiller, seconded by Blake Hojer.

President Roth declared the board out of executive session at 8:19pm.

MOTION TO ISSUE 2026-2027 ADMINISTRATION CONTRACTS. This motion, made by Blake Hojer, seconded by Daniel Albrecht.

MOTION TO ISSUE 2026-2027 CERTIFIED CONTRACTS AND CLASSIFIED WORK AGREEMENTS. This motion, made by Nick Wilkinson, seconded by Evan Buckmiller.

ADJOURNMENT. Motion to adjourn at 8:20pm. This motion, made by Daniel Albrecht, seconded by Nick Wilkinson.

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 8:00 AM on Monday, April 20, 2026 in the High School Conference Room. Board members in attendance were Daniel Albrecht, Evan Buckmiller, Blake Hojer, Shane Roth, and Nick Wilkinson. Also present was John Pedersen and Tom Oster via Microsoft Teams, both from Dakota Education Consulting.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

PUBLIC PARTICIPATION - None

AGENDA - Motion to approve the agenda as presented. This motion, made by Daniel Albrecht, seconded by Nick Wilkinson.

EXECUTIVE SESSION FOR PERSONNEL MATTERS: PURSUANT TO SDCL 1-25-2(1)
FOR PERSONNEL MATTERS - Motion to approve entering into executive session at 8:00am. This motion, made by Evan Buckmiller, seconded by Blake Hojer.
President Roth declared the board out of executive session at 8:46am.

ADJOURNMENT - Motion to approve to adjourn at. This motion, made by Blake Hojer, seconded by Nick Wilkinson.

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 12:00 PM on Wednesday, April 29, 2026 in the high school library. Those in attendance were Daniel Albrecht, Evan Buckmiller, Blake Hojer, Shane Roth, and Nick Wilkinson. Others in attendance included: Principal Daniel Bettin, Business Manager Cassi Johnson, Shane Stofferahn, Emily Martian, Traci Schoenfelder, Corey Haugen, Tricia Holland, Lexi Johnson, Robin Gigov, Tom Oster and John Pedersen.

CALL TO ORDER

PUBLIC PARTICIPATION - None

PLEDGE OF ALLEGIANCE

AGENDA - Motion to approve to approve the agenda as presented. This motion, made by Blake Hojer, seconded by Nick Wilkinson.

EXECUTIVE SESSION FOR PERSONNEL MATTERS: PURSUANT TO SDCL 1-25-2(1) AND CONTRACT NEGOTIATIONS: PURSUANT TO SDCL 1-25-2(4) - Motion to approve to move into executive session at 12:04PM. This motion, made by Daniel Albrecht, seconded by Nick Wilkinson.

President Roth declared the board out of executive session at 4:50PM.

MOTION TO OFFER AND APPROVE SUPERINTENDENT CONTRACT FOR 2026-2027 SCHOOL YEAR - Motion to approve motion to offer and approve the Superintendent contract for Leslie Tvedt. This motion, made by Daniel Albrecht, seconded by Blake Hojer.

ADJOURNMENT - Motion to approve to adjourn at 4:54PM. This motion, made by Evan Buckmiller, seconded by Nick Wilkinson.

ATTEST: Shane Roth, President

Cassi Johnson, Business Manager

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

	10	21	22	31	51	53	74	TOTAL
	GENERAL FUND	CAPITAL OUTLAY	SPECIAL EDUCATION	BOND REDEMPTION	FOOD SERVICE	DRIVERS ED	SCHOLARSHIP	
BALANCE 3/31/26	\$ 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
ADJUSTING ENTRIES								\$ -
RECEIPTS								\$ -
LOCAL								\$ -
Taxes	\$ 66,742.21	\$ 69,860.74	\$ 41,345.85	\$ 29,114.97				\$ 207,063.77
Interest	\$ 224.22	\$ 1,444.81						\$ 1,669.03
Admissions	\$ 741.00							\$ 741.00
Activity Host Fees	\$ 2,800.00							\$ 2,800.00
Medicaid			\$ 452.61					\$ 452.61
Sales to Students/Adults					\$ 10,697.44			\$ 10,697.44
District Paid Meals					\$ 4,955.80			\$ 4,955.80
Tuition						\$ 550.00		\$ 550.00
Service to Other Schools	\$ 2,250.00							\$ 2,250.00
Other	\$ 532.54	\$ 5,819.00						\$ 6,351.54
COUNTY								\$ -
County Apport	\$ 1,734.10							\$ 1,734.10
STATE								\$ -
State Aid	\$ 136,638.00							\$ 136,638.00
FEDERAL								\$ -
Title II Reimbursement	\$ 5,469.00	\$ 9,416.00						\$ 14,885.00
FFVP Reimbursement	\$ 2,922.81							\$ 2,922.81
SNP Reimbursement					\$ 8,103.62			\$ 8,103.62
TRANSFER FROM OTHER FUND	\$ 150,000.00							\$ 150,000.00
TOTAL RECEIPTS	\$ 370,053.88	\$ 86,540.55	\$ 41,798.46	\$ 29,114.97	\$ 23,756.86	\$ 550.00	\$ -	\$ 551,814.72
DISBURSEMENTS								\$ -
Monthly Expenditures	\$ 353,807.24	\$ 278,979.66	\$ 70,279.07	\$ -	\$ 29,464.42	\$ -	\$ -	\$ 732,530.39
BALANCE 4/30/26	\$ 210,752.37	\$ 2,434,569.94	\$ 99,161.02	\$ 86,072.98	\$ (62,954.62)	\$ 4,667.03	\$ 40,134.42	\$ 2,812,403.14
	Difference \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash - Checking	\$ (309.97)	\$ 350,132.11	\$ 51,797.45	\$ 12.43	\$ 8,643.94	\$ 1,587.22	\$ 11,764.58	\$ 423,627.76
Cash - MMSavings	\$ (3,937.66)	\$ 2,084,437.83	\$ 47,363.57	\$ 86,060.55	\$ (63,650.26)	\$ 3,079.81	\$ 28,369.84	\$ 2,181,723.68
CD's	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
Imprest & PrePaid	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
O/S Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less O/S Liabilities	\$ -	\$ -	\$ -	\$ -	\$ (7,948.30)	\$ -	\$ -	\$ (7,948.30)
BALANCE 4/30/26	\$ 210,752.37	\$ 2,434,569.94	\$ 99,161.02	\$ 86,072.98	\$ (62,954.62)	\$ 4,667.03	\$ 40,134.42	\$ 2,812,403.14

TRUST & AGENCY	
Balance 3/31/26	\$ 74,860.05
Receipts	\$ 21,601.59
Disbursements	\$ 30,703.87
BALANCE 4/30/26	\$ 83,962.33

	<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 74 SCHOLARSHIP FUND</u>	<u>Total</u>
Total Assets and Deferred Outflows of Resources							
Current Assets							
101 CASH IN BANK	(309.97)	350,132.11	51,797.45	12.43	8,643.94	11,764.58	423,627.76
105 M.M.D.A.	(3,937.66)	2,084,437.83	47,363.57	86,060.55	(63,650.26)	28,369.84	2,181,723.68
106 002 SAVINGS CERTIFICATES	200,000.00	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	15,000.00
170 INVENTORY - SUPPLIES	0.00	0.00	0.00	0.00	134.54	0.00	134.54
171 INVENTORY- FOOD	0.00	0.00	0.00	0.00	3,014.83	0.00	3,014.83
172 INVENTORY OF COMMODITIES	0.00	0.00	0.00	0.00	2,866.07	0.00	2,866.07
Current Assets	210,752.37	2,434,569.94	99,161.02	86,072.98	(48,990.88)	40,134.42	2,826,366.88
Long-term Assets							
204 EQUIPMENT-LOCAL	0.00	0.00	0.00	0.00	50,330.57	0.00	50,330.57
205 MACH&EQUIP-FED.ASST.	0.00	0.00	0.00	0.00	7,766.45	0.00	7,766.45
208 ACCUM DEPRECIATION -LOCAL	0.00	0.00	0.00	0.00	(39,040.76)	0.00	(39,040.76)
Long-term Assets	0.00	0.00	0.00	0.00	19,056.26	0.00	19,056.26
Other Assets							
110 TAXES RECEIVABLE	599,829.37	525,544.94	316,252.75	229,006.67	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	65,629.95
120 ACCOUNTS RECEIVABLE	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
390 BUDGETED REVENUE	4,162,181.00	1,352,000.00	785,260.00	533,225.00	275,000.00	9,000.00	7,116,666.00
392 LESS: REVENUE RECEIVED	(2,640,423.93)	(730,237.35)	(401,799.52)	(286,626.39)	(188,067.58)	(1,375.00)	(4,248,529.77)
Other Assets	2,156,580.22	1,164,152.11	709,367.26	479,742.90	86,932.42	7,625.00	4,604,399.91
Deferred Outflows of Resources							
392 LESS: REVENUE RECEIVED	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	(4,850.00)	(4,850.00)
Total Assets and Deferred Outflows of Resources	2,367,332.59	3,598,722.05	808,528.28	565,815.88	56,997.80	35,284.42	7,444,973.05
Total Liabilities, Deferred Inflows of Resources, and Fund Equity							
Current Liabilities							

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	31 BOND REDEMPTION	51 FOOD SERVICE	53 ENTERPRISE FUND-ED	74 SCHOLARSHIP FUND	Total
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
Other Liabilities								
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	(3,087,218.18)	(1,299,877.63)	(610,725.68)	(533,225.00)	(244,659.38)	0.00	(12,532.40)	(5,788,238.27)
Other Liabilities	1,074,962.82	52,122.37	174,534.32	0.00	30,340.62	9,000.00	(12,532.40)	1,328,427.73
Deferred Inflows of Resources								
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
Fund Balance								
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

	<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 FUND BALANCE	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

Total Liabilities, Deferred Inflows of Resources, and Fund Equity	2,367,332.59	3,598,722.05	808,528.28	565,815.88	56,997.80	12,292.03	35,284.42	7,444,973.05
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REVENUE EXPENDITURE SUMMARY

04/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
8	Revenue					
10	GENERAL FUND					
10 1110	AD VALOREM TAXES	\$1,550,000.00	\$66,742.21	\$740,920.20	\$809,079.80	47.80
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	\$224.22	\$2,457.57	\$5,542.43	30.72
10 1710	ADMISSIONS	\$27,000.00	\$741.00	\$27,647.05	(\$647.05)	102.40
10 1790	OTHER ACTIVITY HOST FEES	\$6,500.00	\$2,800.00	\$4,240.00	\$2,260.00	65.23
10 1910	RENTALS	\$0.00	\$500.00	\$2,614.26	(\$2,614.26)	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	\$2,250.00	\$3,900.00	\$39,100.00	9.07
10 1973	MEDICAID INDIRECT SERV	\$2,000.00	\$0.00	\$2,009.53	(\$9.53)	100.48
10 1990	OTHER LOCAL REVENUE	\$15,000.00	\$32.54	\$8,308.32	\$6,691.68	55.39
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	\$1,734.10	\$11,177.13	\$4,822.87	69.86
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	\$1,375,486.00	\$327,029.00	80.79
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	\$0.00	\$33,777.00	\$1,165.00	96.67
10 4151 123	OTHER FED GRANT THRU STATE (FFVP)	\$13,000.00	\$2,109.71	\$11,633.70	\$1,366.30	89.49
10 4151 124	FFVP - Middle School	\$0.00	\$813.10	\$4,255.59	(\$4,255.59)	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	\$0.00	\$74,987.00	\$20,600.00	78.45
10 4159 159	TITLE II PART A	\$25,350.00	\$5,469.00	\$5,469.00	\$19,881.00	21.57
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	\$150,000.00	\$250,000.00	\$0.00	100.00
10	GENERAL FUND	\$4,162,181.00	\$370,053.88	\$2,640,423.93	\$1,521,757.07	63.44
21	CAPITAL OUTLAY FUND					
21 1110	AD VALOREM TAXES	\$1,300,000.00	\$69,860.74	\$663,332.17	\$636,667.83	51.03
21 1120	PRIOR YEARS TAXES	\$10,000.00	\$0.00	\$797.16	\$9,202.84	7.97

REVENUE EXPENDITURE SUMMARY

04/2026

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	\$1,444.81	\$31,739.60	(\$1,739.60)	105.80
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	\$0.00	\$10,490.87	(\$10,490.87)	0.00
21 1990	OTHER	\$1,000.00	\$5,819.00	\$10,051.07	(\$9,051.07)	1,005.11
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	\$9,416.00	\$10,381.00	(\$10,381.00)	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	\$86,540.55	\$730,237.35	\$621,762.65	54.01
22	SPECIAL EDUCATION FUND					
22 1110	AD VALOREM TAXES	\$725,000.00	\$41,345.85	\$397,643.01	\$327,356.99	54.85
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	\$452.61	\$2,961.20	(\$1,461.20)	197.41
22 1973	MEDICAID INDIRECT SERVICE (State)	\$500.00	\$0.00	\$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	\$41,798.46	\$401,799.52	\$383,460.48	51.17
31	BOND REDEMPTION					
31 1110	AD VALOREM TAXES	\$529,725.00	\$29,114.97	\$286,132.63	\$243,592.37	54.02
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	\$29,114.97	\$286,626.39	\$246,598.61	53.75
51	FOOD SERVICE					
51 1510	INTEREST	\$11,500.00	\$0.00	\$2,887.17	\$8,612.83	25.11
51 1610	SALES TO PUPILS	\$115,000.00	\$10,633.94	\$99,240.55	\$15,759.45	86.30
51 1620	SALES TO ADULTS	\$1,000.00	\$63.50	\$332.60	\$667.40	33.26
51 1623	MEALS PAID BY DISTRICT	\$18,000.00	\$1,864.30	\$12,947.10	\$5,052.90	71.93
51 1630	OTHER SALES	\$500.00	\$0.00	\$261.17	\$238.83	52.23
51 1633	ALA CARTE (SECONDS) PAID BY DISTRICT	\$0.00	\$3,091.50	\$11,992.50	(\$11,992.50)	0.00
51 1670 128	DONATIONS (Beef to School)	\$2,500.00	\$0.00	\$2,935.00	(\$435.00)	117.40

REVENUE EXPENDITURE SUMMARY

04/2026

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	\$8,103.62	\$56,236.46	\$23,763.54	70.30
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	\$23,756.86	\$188,067.58	\$86,932.42	68.39
53	ENTERPRISE FUND-DR.ED	\$8,250.00	\$550.00	\$1,375.00	\$6,875.00	16.67
53 1316	DRIVER ED TUITION	\$750.00	\$0.00	\$0.00	\$750.00	0.00
53 5100	SURPLUS CASH BALANCE	\$9,000.00	\$550.00	\$1,375.00	\$7,625.00	15.28
53	ENTERPRISE FUND-DR.ED					
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	\$0.00	\$250.00	(\$250.00)	0.00
74 1920 700	CONTRIBUTIONS AND DONATIONS - Community	\$0.00	\$0.00	\$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	\$0.00	\$4,850.00	(\$4,850.00)	0.00
8	Revenue	\$7,116,666.00	\$551,814.72	\$4,253,379.77	\$2,863,286.23	59.77
9	Expenditure					
10	GENERAL FUND					
10 1111 000 111	ELEMENTARY CERTIFIED STAFF	\$584,000.00	\$48,589.73	\$388,717.84	\$195,282.16	66.56
10 1111 000 120	SUBSTITUTES	\$12,000.00	\$1,404.00	\$11,259.00	\$741.00	93.83

REVENUE EXPENDITURE SUMMARY

04/2026

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	\$3,405.22	\$27,212.28	\$18,387.72	59.68
10 1111 000 220	RETIREMENT	\$35,040.00	\$2,757.64	\$22,064.45	\$12,975.55	62.97
10 1111 000 230	HEALTH INSURANCE	\$119,400.00	\$9,091.13	\$73,364.27	\$46,035.73	61.44
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	\$428.93	\$3,263.60	(\$1,263.60)	163.18
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	\$149.00	\$9,991.33	\$138.67	98.63
10 1111 000 412	Technology Supplies	\$250.00	\$0.00	\$115.00	\$135.00	46.00
10 1111 000 424	Instructional Wbks/Class Subscriptions	\$6,000.00	\$35.70	\$8,553.96	(\$2,553.96)	142.57
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 Wbks/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	\$217,624.68	\$116,925.32	65.05
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	\$1,051.50	\$5,780.85	\$5,219.15	52.55
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	\$2,009.81	\$16,061.19	\$10,388.81	60.72
10 1121 000 220	RETIREMENT	\$20,075.00	\$1,608.16	\$12,955.72	\$7,119.28	64.54
10 1121 000 230	HEALTH INSURANCE	\$67,110.00	\$5,256.17	\$42,388.96	\$24,721.04	63.16
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	\$36.00	\$237.00	\$763.00	23.70

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	\$545.73	\$2,771.44	(\$1,271.44)	184.76
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	\$141.91	\$7,436.02	(\$1,436.02)	123.93
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 Wbks/Class Subscriptions	\$1,000.00	\$0.00	\$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	\$366,724.36	\$78,275.64	82.41
10 1131 000 112	Instructional Aides/Paraprofessionals	\$6,000.00	\$30.87	\$258.91	\$5,741.09	4.32
10 1131 000 120	SUBSTITUTES	\$20,000.00	\$1,776.00	\$28,212.28	(\$8,212.28)	141.06
10 1131 000 130	OVERTIME	\$2,000.00	\$52.39	\$841.88	\$1,158.12	42.09
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	\$3,394.72	\$28,946.86	\$7,253.14	79.96
10 1131 000 220	RETIREMENT	\$28,400.00	\$2,501.42	\$20,734.72	\$7,665.28	73.01
10 1131 000 230	HEALTH INSURANCE	\$96,500.00	\$7,250.57	\$59,509.37	\$36,990.63	61.67
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	\$160.00	\$1,416.00	\$84.00	94.40
10 1131 000 319	OTHER PROF AND TECH SERVICES	\$3,500.00	\$428.94	\$2,755.57	\$744.43	78.73
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	\$90.00	\$2,651.37	(\$1,051.37)	165.71
10 1131 000 325	RENTALS	\$500.00	\$0.00	\$1,428.50	(\$928.50)	285.70
10 1131 000 334	TRAVEL,MEALS,LODGING	\$6,000.00	\$325.31	\$6,575.88	(\$575.88)	109.60
10 1131 000 340	COMMUNICATIONS	\$2,000.00	\$265.00	\$1,365.00	\$635.00	68.25
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	\$2,746.74	\$19,083.90	\$916.10	95.42
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 Wbks/Class Subscriptions	\$6,000.00	\$216.00	\$1,761.58	\$4,238.42	29.36
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	(\$2,768.58)	\$4,540.97	(\$2,540.97)	227.05
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	\$216.23	\$216.23	(\$216.23)	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 Wbks/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	\$25,069.36	\$12,534.64	66.67
10 1141 000 120	SUBSTITUTES	\$1,000.00	\$1,590.00	\$2,415.00	(\$1,415.00)	241.50
10 1141 000 210	OASI	\$2,955.00	\$361.36	\$2,102.60	\$852.40	71.15
10 1141 000 220	RETIREMENT	\$2,260.00	\$188.02	\$1,504.16	\$755.84	66.56
10 1141 000 230	HEALTH INSURANCE	\$900.00	\$74.64	\$597.12	\$302.88	66.35
10 1141 000 411	Non-Technology Supplies	\$800.00	\$0.00	\$388.73	\$411.27	48.59
10 1141 000 424	Instructional Wbks/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	\$30,240.00	\$7,560.00	80.00
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	\$2,273.58	\$696.42	76.55
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	\$7,148.36	\$4,791.64	59.87
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 Wbks/Class Subscriptions	\$520.00	\$37.50	\$1,113.09	(\$593.09)	214.06
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	\$375.00	\$2,625.00	(\$2,625.00)	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	\$28.70	\$200.85	(\$200.85)	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 Wbks/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	\$21,700.00	\$10,850.00	66.67
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	\$1,660.08	\$731.92	69.40
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	\$30,109.04	\$15,050.96	66.67
10 1273 158 112	Instructional Aides/Paraprofessionals	\$12,340.00	\$2,822.31	\$25,760.89	(\$13,420.89)	208.76
10 1273 158 210	OASI	\$5,961.00	\$421.25	\$3,613.50	\$2,347.50	60.62
10 1273 158 220	RETIREMENT	\$3,450.00	\$395.16	\$3,352.23	\$97.77	97.17
10 1273 158 230	HEALTH INSURANCE	\$11,940.00	\$1,742.35	\$13,938.80	(\$1,998.80)	116.74
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 Wbks/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	\$37,835.36	\$18,919.64	66.66
10 2122 000 210	OASI	\$4,345.00	\$361.80	\$2,894.38	\$1,450.62	66.61
10 2122 000 220	RETIREMENT	\$3,405.00	\$283.77	\$2,270.16	\$1,134.84	66.67
10 2122 000 230	HEALTH INSURANCE	\$11,940.00	\$994.56	\$7,038.48	\$4,901.52	58.95
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	\$1.11	\$1,522.86	\$3,477.14	30.46
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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$18,455.68	\$9,229.32	66.66
10 2222 000 120	SUBSTITUTES	\$0.00	\$37.50	\$5,052.90	(\$5,052.90)	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	\$158.66	\$1,670.20	\$449.80	78.78
10 2222 000 220	RETIREMENT	\$1,665.00	\$138.42	\$1,107.36	\$557.64	66.51
10 2222 000 230	HEALTH INSURANCE	\$5,970.00	\$502.28	\$4,013.24	\$1,956.76	67.22
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	\$0.00	\$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 Wbbs/Class Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2222 000 425	LIBRARY PERIODICALS	\$2,000.00	\$0.00	\$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	\$58,125.00	\$11,625.00	83.33
10 2227 000 210	OASI	\$5,340.00	\$444.66	\$4,446.60	\$893.40	83.27

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	\$3,487.50	\$697.50	83.33
10 2227 000 230	HEALTH INSURANCE	\$19,960.00	\$1,662.93	\$16,629.30	\$3,330.70	83.31
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	\$45.00	\$6,081.00	(\$1,081.00)	121.62
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	\$0.00	\$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	\$0.00	\$5,100.00	\$2,400.00	68.00
10 2311 000 210	OASI	\$575.00	\$0.00	\$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	\$81.20	\$434.71	\$565.29	43.47
10 2311 000 340	COMMUNICATIONS	\$7,000.00	\$937.42	\$5,084.48	\$1,915.52	72.64
10 2311 000 411	ED OF ED NON-TECH SUPP	\$2,000.00	\$467.82	\$1,063.81	\$936.19	53.19
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	\$41,321.86	\$8,693.14	82.62
10 2321 000 210	OASI	\$3,830.00	\$318.92	\$3,162.19	\$667.81	82.56
10 2321 000 220	RETIREMENT	\$3,005.00	\$253.07	\$2,509.27	\$495.73	83.50
10 2321 000 230	HEALTH INSURANCE	\$11,285.00	\$947.06	\$9,390.31	\$1,894.69	83.21
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	\$335.30	\$2,404.95	(\$404.95)	120.25

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 2321 000 340	COMMUNICATIONS	\$600.00	\$50.00	\$500.00	\$100.00	83.33
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	\$0.00	\$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	\$4,955.80	\$24,939.60	(\$6,939.60)	138.55
10 2329 000 313	PAYMENTS TO COOPS BY SCHOOLS	\$971.00	\$80.84	\$808.40	\$162.60	83.25
10 2410 000 113	PRINCIPALS ADMIN STAFF	\$98,030.00	\$8,169.17	\$78,463.54	\$19,566.46	80.04
10 2410 000 114	Classified Staff	\$82,000.00	\$7,300.31	\$66,325.00	\$15,675.00	80.88
10 2410 000 120	SUBSTITUTES	\$1,000.00	\$306.00	\$1,929.50	(\$929.50)	192.95
10 2410 000 130	OVERTIME	\$8,000.00	\$110.36	\$4,311.69	\$3,688.31	53.90
10 2410 000 210	OASI	\$14,500.00	\$1,159.21	\$10,960.52	\$3,539.48	75.59
10 2410 000 220	RETIREMENT	\$11,400.00	\$938.07	\$8,975.50	\$2,424.50	78.73
10 2410 000 230	HEALTH INSURANCE	\$50,720.00	\$3,295.82	\$29,242.86	\$21,477.14	57.66
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	\$95.00	\$680.00	\$1,320.00	34.00
10 2410 000 319	OTHER PROF AND TECH SERVICES	\$5,000.00	\$0.00	\$483.68	\$4,516.32	9.67
10 2410 000 334	TRAVEL,MEALS,LODGING	\$2,300.00	\$0.00	\$590.02	\$1,709.98	25.65
10 2410 000 340	COMMUNICATIONS	\$4,200.00	\$231.55	\$5,555.49	(\$1,355.49)	132.27
10 2410 000 411	Non-Technology Supplies	\$2,505.00	\$685.50	\$1,871.69	\$633.31	74.72
10 2410 000 412	Technology Supplies	\$0.00	\$0.00	\$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	\$0.00	\$139.34	\$160.66	46.45
10 2529 000 113	BUS OFF ADMIN STAFF	\$70,750.00	\$5,895.83	\$58,958.30	\$11,791.70	83.33
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	\$4,548.50	\$951.50	82.70
10 2529 000 220	RETIREMENT	\$4,285.00	\$356.75	\$3,566.42	\$718.58	83.23
10 2529 000 230	HEALTH INSURANCE	\$31,555.00	\$2,629.44	\$26,294.40	\$5,260.60	83.33
10 2529 000 240	WORKMENS COMPENSATION	\$605.00	\$0.00	\$603.09	\$1.91	99.68
10 2529 000 315	REGISTRATION FEES	\$500.00	\$0.00	\$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	\$854.00	(\$254.00)	142.33
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	\$122.88	\$272.72	(\$272.72)	0.00
10 2529 000 640	DUES AND FEES	\$4,185.00	\$337.97	\$3,043.96	\$1,141.04	72.74
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	\$17,018.85	\$154,945.10	\$25,054.90	86.08
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	\$776.00	\$15,457.06	\$6,542.94	70.26
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	\$1,700.00	\$1,700.00	(\$1,700.00)	0.00
10 2549 000 210	OASI	\$15,550.00	\$1,434.25	\$12,855.58	\$2,694.42	82.67
10 2549 000 220	RETIREMENT	\$12,200.00	\$1,131.91	\$9,988.19	\$2,211.81	81.87
10 2549 000 230	HEALTH INSURANCE	\$30,000.00	\$3,205.02	\$26,084.34	\$3,915.66	86.95
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	\$2,876.76	\$5,672.08	\$14,327.92	28.36
10 2549 000 321	PUBLIC UTILITY SERVICES	\$131,000.00	\$15,049.51	\$89,863.95	\$41,136.05	66.91
10 2549 000 322	CLEANING SERVICES	\$10,000.00	\$609.84	\$5,814.92	\$4,185.08	58.15
10 2549 000 323	REPAIRS & \ MAINTENANCE	\$60,000.00	\$2,437.85	\$23,364.24	\$36,635.76	38.94
10 2549 000 325	RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2549 000 334	TRAVEL,MEALS,LODGING	\$285.00	\$237.30	\$773.50	(\$488.50)	271.40
10 2549 000 340	COMMUNICATIONS	\$12,500.00	\$803.07	\$6,365.69	\$6,134.31	50.93
10 2549 000 411	OP & MAINT NON-TECH SUPP	\$52,000.00	\$12,279.20	\$37,755.22	\$14,244.78	72.61
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	\$1,347.25	\$64,225.23	(\$34,225.23)	214.08
10 2559 000 114	TRANS CLASS STAFF	\$73,000.00	\$7,709.33	\$62,887.65	\$10,112.35	86.15
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	\$1,035.15	\$7,902.55	\$1,097.45	87.81
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	\$668.94	\$5,417.78	\$1,082.22	83.35
10 2559 000 220	RETIREMENT	\$5,000.00	\$448.29	\$3,521.62	\$1,478.38	70.43
10 2559 000 230	HEALTH INSURANCE	\$15,000.00	\$1,101.34	\$8,432.17	\$6,567.83	56.21
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	\$244.88	\$2,821.11	\$1,678.89	62.69
10 2559 000 323	REPAIRS & \ MAINTENANCE	\$15,405.00	\$500.00	\$17,463.48	(\$2,058.48)	113.36
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	\$63.15	\$628.37	\$371.63	62.84
10 2559 000 411	Non-Technology Supplies	\$5,500.00	\$651.26	\$3,728.05	\$1,771.95	67.78
10 2559 000 413	TRANS MOTOR FUEL	\$46,500.00	\$5,601.85	\$31,608.71	\$14,891.29	67.98
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	\$316.70	\$2,496.34	(\$2,496.34)	0.00
10 2569 123 461	FOOD SUPPLIES - FFVP	\$12,000.00	\$2,503.29	\$11,432.14	\$567.86	95.27
10 2569 124 411	Non-Technology Supplies (FFVP-JR HIGH)	\$0.00	\$17.19	\$210.69	(\$210.69)	0.00
10 2569 124 461	FOOD SUPPLIES (FFVP-JR HIGH)	\$0.00	\$561.12	\$2,331.22	(\$2,331.22)	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	\$759.09	\$17,151.72	\$8,348.28	67.26
10 6100 000 190	OTHER SALARIES	\$9,000.00	\$2,375.00	\$9,826.89	(\$826.89)	109.19
10 6100 000 210	OASI	\$2,700.00	\$58.08	\$1,882.22	\$817.78	69.71
10 6100 000 220	RETIREMENT	\$2,070.00	\$45.54	\$647.25	\$1,422.75	31.27
10 6100 000 315	REGISTRATION FEES	\$500.00	\$9.20	\$179.20	\$320.80	35.84
10 6100 000 319	PRO. & TECHNICAL SERVICES	\$10,000.00	\$0.00	\$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	\$5,177.66	\$5,177.66	(\$177.66)	103.55
10 6100 000 411	MALE ACTIVITIES NON-TECH SUPP	\$4,000.00	\$31.38	\$1,407.73	\$2,592.27	35.19
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	\$388.08	\$27,028.64	(\$7,028.64)	135.14
10 6200 000 190	OTHER SALARIES	\$4,000.00	\$2,095.00	\$3,829.68	\$170.32	95.74
10 6200 000 210	OASI	\$1,850.00	\$29.69	\$2,200.45	(\$350.45)	118.94
10 6200 000 220	RETIREMENT	\$1,400.00	\$23.28	\$629.85	\$770.15	44.99
10 6200 000 315	REGISTRATION FEES	\$1,000.00	\$0.00	\$660.00	\$340.00	66.00
10 6200 000 319	PRO. & TECHNICAL SERVICES	\$16,000.00	\$0.00	\$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	\$1,239.55	\$10,844.70	\$2,255.30	82.78
10 6550 000 130	OVERTIME	\$6,500.00	\$1,479.63	\$8,700.82	(\$2,200.82)	133.86
10 6550 000 210	OASI	\$1,600.00	\$208.02	\$1,495.26	\$104.74	93.45
10 6550 000 220	RETIREMENT	\$1,245.00	\$163.14	\$1,130.40	\$114.60	90.80
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	\$3,287.09	\$32,385.78	\$23,614.22	57.83

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 OVERTIME	\$6,000.00	\$940.34	\$3,746.68	\$2,253.32	62.44
10 6900 000 130	OTHER SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6900 000 190	OASI	\$575.00	\$650.00	\$680.00	(\$105.00)	118.26
10 6900 000 210	RETIREMENT	\$2,500.00	\$313.65	\$2,635.54	(\$135.54)	105.42
10 6900 000 220	HEALTH INSURANCE	\$3,750.00	\$225.42	\$1,611.37	\$2,138.63	42.97
10 6900 000 230	REGISTRATION FEES	\$10,400.00	\$675.53	\$5,434.45	\$4,965.55	52.25
10 6900 000 315	PRO. & TECHNICAL SERVICES	\$6,000.00	\$267.50	\$2,821.87	\$3,178.13	47.03
10 6900 000 319	PUBLIC UTILITY SERVICES	\$6,000.00	\$289.42	\$915.08	\$5,084.92	15.25
10 6900 000 321	REPAIRS & \ MAINTENANCE	\$2,500.00	\$181.83	\$1,937.95	\$562.05	77.52
10 6900 000 323	RENTALS	\$0.00	\$0.00	\$28.00	(\$28.00)	0.00
10 6900 000 325	TRAVEL,MEALS,LODGING	\$1,500.00	\$1,500.00	\$2,063.65	(\$563.65)	137.58
10 6900 000 334	COMBINED ACT NON-TECH SUPP	\$12,000.00	\$2,442.63	\$7,594.90	\$4,405.10	63.29
10 6900 000 411	Non Instruction Comp Software (BOUND)	\$8,000.00	(\$3,198.67)	\$3,524.63	\$4,475.37	44.06
10 6900 000 472	Other non-consumable Supplies	\$750.00	\$0.00	\$885.00	(\$135.00)	118.00
10 6900 000 479	DUES AND FEES	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
10 6900 000 640	MISC	\$1,000.00	\$0.00	\$164.00	\$836.00	16.40
10 8110 000 690	GENERAL FUND	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00
10		\$4,162,181.00	\$353,807.24	\$3,086,383.18	\$1,075,797.82	74.10
21	CAPITAL OUTLAY FUND					
21 1111 000 421	CURR PRINTED TEXTBOOKS	\$30,000.00	(\$11,495.63)	\$1,959.95	\$28,040.05	6.53
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 Wrkbs/Class Subscriptions	\$7,000.00	\$0.00	\$1,115.50	\$5,884.50	15.94
21 1111 000 541	COMPUTER EQUIPMENT	\$15,000.00	\$0.00	\$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	\$0.00	\$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 Wrkbs/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

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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	\$15,898.00	\$15,898.00	(\$14,898.00)	1,589.80
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	\$2,859.66	\$4,133.65	\$966.35	81.05
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	\$10,066.99	\$164,751.80	\$135,248.20	54.92
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	\$4,877.64	\$23,424.19	\$26,575.81	46.85
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	\$106,773.00	\$106,773.00	(\$56,773.00)	213.55

REVENUE EXPENDITURE SUMMARY

04/2026

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	\$0.00	\$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	\$150,000.00	\$250,000.00	\$0.00	100.00
21	CAPITAL OUTLAY FUND	\$1,352,000.00	\$278,979.66	\$1,299,877.63	\$52,122.37	96.14
22	SPECIAL EDUCATION FUND					
22 1221 000 111	MILD DISAB CERT STAFF	\$109,000.00	\$9,062.83	\$72,502.64	\$36,497.36	66.52
22 1221 000 112	Instructional Aides/Paraprofessionals	\$220,140.00	\$22,798.25	\$190,644.84	\$29,495.16	86.60
22 1221 000 120	SUBSTITUTES	\$16,000.00	\$3,361.75	\$19,457.00	(\$3,457.00)	121.61
22 1221 000 130	OVERTIME	\$16,000.00	\$1,523.63	\$13,524.26	\$2,475.74	84.53
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	\$2,571.00	\$20,737.84	\$6,962.16	74.87
22 1221 000 220	RETIREMENT	\$20,700.00	\$1,974.88	\$16,500.55	\$4,199.45	79.71
22 1221 000 230	HEALTH INSURANCE	\$100,000.00	\$7,469.91	\$61,176.41	\$38,823.59	61.18
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 Wbbks/Class Subscriptions	\$1,750.00	\$99.00	\$412.34	\$1,337.66	23.56
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	\$8,396.00	\$5,204.00	61.74
22 1222 000 210	OASI	\$965.00	\$76.61	\$612.99	\$352.01	63.52
22 1222 000 220	RETIREMENT	\$7,760.00	\$62.97	\$503.76	\$7,256.24	6.49

REVENUE EXPENDITURE SUMMARY

04/2026

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	\$1,587.34	(\$1,587.34)	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	\$44,994.11	\$14,005.89	76.26
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	\$7,102.10	\$1,422.90	83.31
22 2113 000 313	PAYMENTS TO COOPS BY SCHOOLS (Behavior Spec)	\$2,280.00	\$189.67	\$1,896.70	\$383.30	83.19
22 2142 000 313	PRO. & TECHNICAL SERVICES (Psychology)	\$20,325.00	\$1,693.69	\$16,936.90	\$3,388.10	83.33
22 2152 000 313	PRO. & TECHNICAL SERVICES (Speech)	\$26,435.00	\$2,202.84	\$23,989.89	\$2,445.11	90.75
22 2171 000 313	PRO. & TECHNICAL SERVICES (Phys Therapy)	\$6,270.00	\$522.24	\$5,222.40	\$1,047.60	83.29
22 2172 000 313	PRO. & TECHNICAL SERVICES (Occup Therapy)	\$11,745.00	\$978.42	\$9,784.20	\$1,960.80	83.31
22 2710 000 113	SPECIAL EDUCATION ADMINISTRATION	\$64,000.00	\$5,318.75	\$51,745.41	\$12,254.59	80.85
22 2710 000 210	OASI	\$4,900.00	\$395.95	\$3,821.88	\$1,078.12	78.00
22 2710 000 220	RETIREMENT	\$3,850.00	\$319.13	\$3,104.75	\$745.25	80.64
22 2710 000 230	HEALTH INSURANCE	\$14,550.00	\$1,271.20	\$11,927.00	\$2,623.00	81.97
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	\$70,279.07	\$610,725.68	\$174,534.32	77.77
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	\$9,296.15	\$80,257.35	\$7,742.65	91.20
51 2569 000 120	SUBSTITUTES	\$2,500.00	\$0.00	\$119.00	\$2,381.00	4.76
51 2569 000 130	OVERTIME	\$300.00	\$138.49	\$2,781.46	(\$2,481.46)	927.15
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	\$718.89	\$6,338.64	\$611.36	91.20
51 2569 000 220	RETIREMENT	\$5,300.00	\$396.33	\$3,554.71	\$1,745.29	67.07
51 2569 000 230	HEALTH INSURANCE	\$31,180.00	\$2,036.41	\$18,115.16	\$13,064.84	58.10
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

04/2026

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	\$383.37	\$6,768.52	\$1,231.48	84.61
51 2569 000 461	FOOD	\$99,754.00	\$15,815.38	\$112,747.86	(\$12,993.86)	113.03
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	\$0.00	\$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	\$679.40	\$3,262.20	(\$3,262.20)	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	\$29,464.42	\$244,659.38	\$30,340.62	88.97
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 - Bowes	\$0.00	\$0.00	\$0.00	\$0.00	0.00

REVENUE EXPENDITURE SUMMARY

04/2026

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 - Willson	\$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	\$732,530.39	\$5,787,403.27	\$1,329,262.73	81.29
Grand Total:		\$0.00	(\$180,715.67)	(\$1,534,023.50)	\$1,534,023.50	70.53

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

CODE	ACCOUNT	BEGINNING BALANCE	EXPENSES	REVENUES	TOTAL BALANCE
71 1510	INTEREST	\$ 7,000.99		\$ 57.94	\$ 7,058.93
71 704 200	LIW AUTHOR'S CLUB FUND	\$ 12,643.92	\$ 306.00	\$ 340.00	\$ 12,677.92
71 704 201	BOOK FAIR FUND	1205.06			\$ 1,205.06
71 704 226	CLASS OF 2026 FUND	\$ 1,732.33	\$ 550.68		\$ 1,181.65
71 704 227	CLASS OF 2027 FUND	\$ 10,395.93	\$ 1,377.97	\$ 100.00	\$ 9,117.96
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	\$ 1,375.51			\$ 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		\$ 300.00	\$ 1,717.94
71 704 610	FCCLA FUND	\$ 1,141.38	\$ 1,025.82	\$ 60.00	\$ 175.56
71 704 611	FB TEAM CAMP FUND	\$ 4,714.92			\$ 4,714.92
71 704 612	BBB TEAM CAMP FUND	\$ 1,825.65			\$ 1,825.65
71 704 615	FFA STUDENT PROJECTS FUND	\$ (6,955.38)	\$ 7,801.35	\$ 13,500.00	\$ (1,256.73)
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	\$ 1,372.34			\$ 1,372.34
71 704 623	CHEERLEADING FUND	\$ 1,333.99			\$ 1,333.99
71 704 631	ART FUND	\$ 100.00			\$ 100.00
71 704 632	BAND FUND	\$ 7,776.46	\$ 350.00	\$ 1,598.01	\$ 9,024.47
71 704 633	VOCAL MUSIC FUND	\$ 324.96	\$ 162.00	\$ 29.00	\$ 191.96
71 704 634	TRI M FUND	\$ 720.81	\$ 52.04		\$ 668.77
71 704 644	FFA FUND	\$ 7,446.64	\$ 3,339.05	\$ 3,162.00	\$ 7,269.59
71 704 645	DISTRICT FFA FUND	\$ 81.39			\$ 81.39
71 704 694	GOLF TEAM CAMP FUND	\$ 1,248.85	\$ 1,213.68	\$ 542.00	\$ 577.17
71 704 696	WRESTLING CLUB FUND	\$ 777.51		\$ 180.00	\$ 957.51
71 704 697	XCC TEAM FUND	\$ 100.00			\$ 100.00
71 704 698	TRACK TEAM FUND	\$ -		\$ 147.00	\$ 147.00
71 704 702	BLUE JEAN FUND	\$ 1,724.51	\$ 150.00		\$ 1,574.51
71 704 999	IMPREST FUND	\$ 3,798.08	\$ 5,273.00	\$ 10,687.92	\$ 9,213.00
	TOTAL	\$ 74,860.05	\$ 21,601.59	\$ 30,703.87	\$ 83,962.33

BANK BALANCE 4/30/2026	\$	94,342.87	
Outstanding Checks	\$	10,380.54	
BALANCE 4/30/26	\$	83,962.33	\$ -

Chart of Account Number		Chart of Account Description		Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description			
71 704 005			INTEREST FUND BALANCE					7,000.99
71 704 005			INTEREST FUND BALANCE					
71 1510			INTEREST					
04/30/2026	CR	768680			Interest - Sweep - April 2026	0.00	57.49	
04/30/2026	CR	768681			Interest - April 2026	0.00	0.45	
71 704 005			INTEREST FUND BALANCE					57.94
					*Ending Balance:	0.00	57.94	7,058.93
71 704 200			LIW AUTHOR'S CLUB FUND BALANCE					12,643.92
71 704 200			LIW AUTHOR'S CLUB FUND BALANCE					
71 1990 200			LIW AUTHOR'S CLUB REVENUE					
04/10/2026	CR	768662			2nd Grade Field Trip	0.00	255.00	
04/10/2026	GJ	CR768662			Correct Cash	0.00	(100.00)	
04/20/2026	CR	768664			KG/1 Field Trip	0.00	180.00	
04/20/2026	CR	768667			Field Trip Fee	0.00	5.00	
71 6900 200 690			LIW AUTHOR'S CLUB EXPENSES					
04/29/2026	CD	05062026	7	21373	2nd Grade Field Trip	306.00	0.00	
71 704 200			LIW AUTHOR'S CLUB FUND BALANCE					34.00
					*Ending Balance:	306.00	340.00	12,677.92
71 704 201			BOOK FAIR FUND BALANCE					1,205.06
					*Previous Balance	0.00	0.00	1,205.06
71 704 224			CLASS OF 2024 FUND BALANCE					0.00
					*Ending Balance:	0.00	0.00	0.00
71 704 226			CLASS OF 2026 FUND BALANCE					1,732.33
71 704 226			CLASS OF 2026 FUND BALANCE					
71 6900 226 690			CLASS OF 2026 EXPENSES					
04/14/2026	CD	39152364	7	21355	Caps x28	550.68	0.00	
71 704 226			CLASS OF 2026 FUND BALANCE					(550.68)
					*Current Activity	550.68	0.00	(550.68)
71 704 227			CLASS OF 2027 FUND BALANCE					1,181.65
71 704 227			CLASS OF 2027 FUND BALANCE					
71 1990 227			CLASS OF 2027 REVENUE					
04/20/2026	CR	768674			misc concessions	0.00	100.00	
71 6900 227 690			CLASS OF 2027 EXPENDITURES					
04/14/2026	CD	24123	7	21356	pizzas	70.00	0.00	
04/14/2026	CD	6123-030226	7	21357	concession supplies	11.64	0.00	
04/14/2026	CD	2863424	7	56	prom decorations	89.98	0.00	
04/14/2026	CD	1791422	7	56	prom decorations	59.99	0.00	
04/14/2026	CD	0840253	7	56	prom decorations	34.09	0.00	
04/14/2026	CD	0840253	7	56	prom decorations	2,182.45	0.00	
71 704 227			CLASS OF 2027 FUND BALANCE					10,395.93
					*Previous Balance	550.68	0.00	1,181.65
					*Ending Balance:	550.68	0.00	1,181.65
					*Previous Balance	0.00	0.00	10,395.93
					*Ending Balance:	0.00	0.00	10,395.93
					*Current Activity	0.00	0.00	(550.68)
					*Ending Balance:	550.68	0.00	1,181.65
					*Previous Balance	0.00	0.00	10,395.93
					*Ending Balance:	0.00	0.00	10,395.93
					*Current Activity	0.00	0.00	(550.68)
					*Ending Balance:	550.68	0.00	1,181.65
					*Previous Balance	0.00	0.00	10,395.93
					*Ending Balance:	0.00	0.00	10,395.93

Chart of Account Number				Chart of Account Description				Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
04/14/2026	CD	0840253	7	56	prom decorations			94.73	0.00			
04/14/2026	CD *	Refund-032526	1	209	Correction: Refund - Prom Decorations			(1,164.91)	0.00			
71 704 227					CLASS OF 2027 FUND BALANCE			1,377.97	100.00			(1,277.97)
								*Ending Balance:		0.00		9,117.96
71 704 606					DRAMA CLUB FUND BALANCE			*Previous Balance				4,582.90
								*Ending Balance:		0.00		4,582.90
71 704 607					D-CLUB FUND BALANCE			*Previous Balance				1,375.51
								*Ending Balance:		0.00		1,375.51
71 704 608					STUDENT COUNCIL FUND BALANCE			*Previous Balance				1,656.13
								*Ending Balance:		0.00		1,656.13
71 704 609					YEARBOOK FUND BALANCE			*Previous Balance				1,417.94
71 704 609					YEARBOOK FUND BALANCE							
71 1990 609					YEARBOOK REVENUE							
					Yearbook sales							
04/30/2026	CR	768677						0.00	300.00			300.00
71 704 609					YEARBOOK FUND BALANCE			*Current Activity				300.00
								*Ending Balance:		0.00		1,717.94
71 704 610					FCCLA FUND BALANCE			*Previous Balance				1,141.38
71 704 610					FCCLA FUND BALANCE							
71 1990 610					FCCLA REVENUE							
					Reimburse; FCCLA State Fees							
04/20/2026	CR	768671						0.00	60.00			60.00
71 6900 610 690					FCCLA EXPENSES							
04/14/2026	CD *	30394036396	1	209	Correction: Hotel - State FCCLA			267.95	0.00			0.00
04/14/2026	CD *	30397421397	1	209	Correction: Hotel - State FCCLA			267.95	0.00			0.00
04/14/2026	CD *	30397631397	1	209	Correction: Hotel - State FCCLA			244.96	0.00			0.00
04/14/2026	CD *	92989755517	1	209	Correction: Hotel - State FCCLA			244.96	0.00			0.00
71 704 610					FCCLA FUND BALANCE			*Current Activity				(965.82)
								*Ending Balance:		60.00		175.56
71 704 611					FB TEAM CAMP FUND BALANCE			*Previous Balance				4,714.92
								*Ending Balance:		0.00		4,714.92
71 704 612					BBB TEAM CAMP FUND BALANCE			*Previous Balance				1,825.65
								*Ending Balance:		0.00		1,825.65
71 704 615					FFA STUDENT PROJECTS FUND BALANCE			*Previous Balance				(6,955.38)
71 704 615					FFA STUDENT PROJECTS FUND BALANCE							
71 1990 615					FFA STUDENT PROJECT REVENUE							

Chart of Account Number				Chart of Account Description				Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
04/10/2026	CR	768663			Felix Project			0.00	4,250.00			
04/20/2026	CR *	768669			Correction: Project - Johnson			0.00	8,000.00			
04/20/2026	CR *	768669			Correction: Project - Driscoll			0.00	1,250.00			
71 6900 615 690					FFA STUDENT PROJECT EXPENSES					0.00		
04/08/2026	CD	PSI057767		21349	Project supplies			7,801.35	0.00			5,698.65
71 704 615					FFA STUDENT PROJECTS FUND BALANCE			7,801.35	13,500.00	0.00	0.00	(1,256.73)
71 704 616					NHS FUND BALANCE							218.77
71 704 617					ED RISING FUND BALANCE			0.00	0.00	0.00	0.00	218.77
71 704 621					VB TEAM CAMP FUND BALANCE			0.00	0.00	0.00	0.00	944.00
71 704 622					GBB TEAM CAMP FUND BALANCE			0.00	0.00	0.00	0.00	944.00
71 704 623					CHEERLEADING FUND BALANCE			0.00	0.00	0.00	0.00	4,154.46
71 704 631					ART FUND BALANCE			0.00	0.00	0.00	0.00	4,154.46
71 704 632					BAND FUND BALANCE			0.00	0.00	0.00	0.00	1,372.34
71 704 632					BAND FUND BALANCE							
71 1990 632					BAND FUND REVENUE							
04/02/2026	CR	768661			chocolate fundraiser			0.00	1,598.01			
04/06/2026	CD	04012026		21344	Baritone			250.00	0.00			
04/06/2026	CD	04012026		21345	Trombone			100.00	0.00			
71 704 632					BAND FUND BALANCE			350.00	1,598.01	0.00	0.00	1,248.01
71 704 633					VOCAL MUSIC FUND BALANCE			0.00	0.00	0.00	0.00	9,024.47
71 704 633					VOCAL MUSIC FUND BALANCE							
71 1990 633					VOCAL MUSIC REVENUE							
04/20/2026	CR	768667			Elem Music Festival Fee			0.00	20.00			
04/20/2026	CR	768667			Honor Choir Aud Fee			0.00	9.00			
71 6900 633 690					VOCAL MUSIC EXPENSES							
04/08/2026	CD	04082026		21347	Elementary Honor Choir			162.00	0.00			
71 704 633					VOCAL MUSIC FUND BALANCE			162.00	29.00	0.00	0.00	(133.00)
71 704 633					VOCAL MUSIC FUND BALANCE			162.00	29.00	0.00	0.00	191.96

Chart of Account Number				Chart of Account Description				Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
71 704 634			TRI-M FUND BALANCE									720.81
71 704 634			TRI-M FUND BALANCE									
71 6900 634 690			TRI-M EXPENDITURES									
04/14/2026	CD	62356	7	56	Tri-M supplies			52.04	0.00			(52.04)
71 704 634			TRI-M FUND BALANCE					52.04	0.00	0.00		668.77
71 704 644			FFA FUND BALANCE									7,446.64
71 704 644			FFA FUND BALANCE									
71 1990 644			FFA REVENUE									
04/10/2026	CR	768665			Donation for Travel			0.00	300.00			
04/10/2026	GJ	CR768665			Reverse Duplicate Receipt			0.00	(300.00)			
04/20/2026	CR	768665			Donation for Travel			0.00	300.00			
04/20/2026	CR	768672			Milk Money			0.00	651.00			
04/30/2026	CR	768678			milk money			0.00	211.00			
04/30/2026	CR	768679			donation for Soil Team - OK			0.00	2,000.00			
71 6900 644 690			FFA EXPENSES									
04/14/2026	CD	0528589	7	21353	Milk - FFA			30.99	0.00			
04/14/2026	CD	0528692	7	21353	Milk - FFA			61.99	0.00			
04/14/2026	CD	0528925	7	21353	Milk - FFA			61.99	0.00			
04/14/2026	CD	773939	7	21358	FFA supplies			93.68	0.00			
04/14/2026	CD	774384	7	21358	FFA supplies			59.79	0.00			
04/14/2026	CD	779470	7	21358	FFA supplies			19.93	0.00			
04/14/2026	CD	March2026	7	21352	syruup & butter			7.97	0.00			
04/14/2026	CD	030526	7	56	cheese			78.27	0.00			
04/14/2026	CD	030526b	7	56	flowers			24.98	0.00			
04/14/2026	CD	584059880	7	56	flowers			63.47	0.00			
04/14/2026	CD *	04072026	1	209	Correction: Hotel - FFA Interviews			91.41	0.00			
04/20/2026	CD	8708	7	21367	Registration/Donation			619.00	0.00			
04/24/2026	CD	FFA-042326	7	21368	Cookes for FFA Banquet			120.00	0.00			
04/24/2026	CD	1777046506	7	21369	Hotel - State FFA			1,910.00	0.00			
04/29/2026	CD	2175	7	21372	FFA shirts			95.58	0.00			(177.05)
71 704 644			FFA FUND BALANCE					3,339.05	3,162.00	0.00		7,269.59
71 704 645			DISTRICT FFA FUND BALANCE									81.39
71 704 645			DISTRICT FFA FUND BALANCE									
71 1990 645			DISTRICT FFA REVENUE									
04/20/2026	CR *	768669			Reversal: Project - Johnson			0.00	(8,000.00)			
04/20/2026	CR *	768669			Reversal: Project - Driscoll			0.00	(1,250.00)			
04/20/2026	CR	768669			Project - Driscoll			0.00	1,250.00			
04/20/2026	CR	768669			Project - Johnson			0.00	8,000.00			

Chart of Account Number		Chart of Account Description		Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description			
71 704 645			DISTRICT FFA FUND BALANCE					0.00
71 704 694			GOLF TEAM CAMP FUND BALANCE					81.39
71 704 694								
71 1990 694								
04/20/2026	CR	768666			Golf Fundraiser			
04/30/2026	CR	768676			Golf Shirt Fundraiser			
71 6900 694 690								
04/14/2026	CD	7488879			Golf Polos	1,213.68	0.00	1,248.85
71 704 694			GOLF TEAM CAMP FUND BALANCE					(671.68)
71 704 696			WRESTLING CLUB FUND BALANCE					777.51
71 704 696								
71 1990 696								
04/20/2026	CR	768668			Wrestling Fundraiser	0.00	180.00	180.00
71 704 696			WRESTLING CLUB FUND BALANCE					180.00
71 704 697			XCC TEAM					957.51
71 704 698								
71 1990 698								
04/30/2026	CR	768676			Track Shirt Fundraiser	0.00	180.00	100.00
71 704 698			TRACK ACCOUNT					100.00
71 704 702			BLUE JEAN FUND BALANCE					1,724.51
71 704 702								
71 6900 702 690								
04/29/2026	CD	04292026			Blue Jean Donation	150.00	0.00	(150.00)
71 704 702			BLUE JEAN FUND BALANCE					1,574.51
71 704 999			IMPREST FUND BALANCE					3,798.08
71 704 999								
71 1990 999								
04/20/2026	CR	768670			Reimburse: Imprest (March)	0.00	9,047.92	

Chart of Account Number		Chart of Account Description		Entity Name		Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name			
04/20/2026	CR	768673			Return Cash Box Money (MJE 25-8.2)	PETTY CASH	0.00	1,640.00	
04/29/2026	CR	768675			SDASBO Pass-thru	PAYPALL PAYMENT	0.00	3,281.07	
04/30/2026	CD	04282026	7	21381	Pass-Through to SDASBO (Conf Reg)	SDASBO	0.00	(3,281.07)	
IMPREST EXPENSES									
04/06/2026	CD	Track-41026	7	21346	Track 4.10.26	GARRETSON SCHOOL DISTRICT	225.00	0.00	
04/06/2026	CD	03162026	7	21341	Large Group Contest	REGION MUSIC CONTEST	80.00	0.00	
04/06/2026	CD	Track-040926	7	21343	Track Meet 4.9.26	ESTELLINE SCHOOL DISTRICT	225.00	0.00	
04/08/2026	CD	T-041426	7	21348	Track Meet 4.14.26	SIoux VALLEY SCHOOL DISTRICT	200.00	0.00	
04/09/2026	CD	SB-041126	7	21350	Softball Official 4.11.26	BESTE, DAVEY W	170.30	0.00	
04/09/2026	CD	SB-041126	7	21351	Softball Official 4.11.26	BETTIN, DANIEL	110.00	0.00	
04/09/2026	CD	Track-040926	7	21343	Track Meet 4.9.26	ESTELLINE SCHOOL DISTRICT	(225.00)	0.00	
04/11/2026	CD	SB-041126	Void	21351	Softball Official 4.11.26	BETTIN, DANIEL	(110.00)	0.00	
04/11/2026	CD	SB-041126	Void	21350	Softball Official 4.11.26	BESTE, DAVEY W	(170.30)	0.00	
04/13/2026	CD	04132026	7	21359	JH Track Meet 4.13.26	ESTELLINE SCHOOL DISTRICT	125.00	0.00	
04/14/2026	CD	T-042126	7	21354	Track Meet 4.21.26	HOWARD SCHOOL DISTRICT	200.00	0.00	
04/15/2026	CD	T-041626	7	21360	Track Official 4.16.26	CHARRON, STEVEN	237.24	0.00	
04/15/2026	CD	T-041626	7	21363	Track Official 4.16.26	CASPER, TIM	289.74	0.00	
04/15/2026	CD	G-042826	7	21362	Golf Meet 4.28.26	ST MARY HIGH SCHOOL	100.00	0.00	
04/15/2026	CD	T-041626	7	21361	Track Official 4.16.26	WEHDE, DAN	237.96	0.00	
04/17/2026	CD	KH-041726	7	21364	Background Check - Huhman	DIVISION OF CRIMINAL INVESTIGATION	50.00	0.00	
04/20/2026	CD	G-042126	7	21365	Golf Meet 4.21.26	CHESTER AREA SCHOOL DISTRICT	100.00	0.00	
04/20/2026	CD	T-042726	7	21366	Track 4.27.26	REDFIELD SCHOOL DISTRICT	100.00	0.00	
04/24/2026	CD	1777046506	7	21369	Hotel - State FFA	HAMPTON INN & SUITES BY HILTON	422.00	0.00	
04/24/2026	CD	G-042426	7	21370	JH Golf Meet 4.24.26	DEUBROOK AREA SCHOOLS	50.00	0.00	
04/24/2026	CD	289962	7	21371	Hotel - Job Fair	BEST WESTERN ABERDEEN HOTEL & CONVENTION CENTER	112.00	0.00	
04/29/2026	CD	Golf-05012026	7	21375	Golf Meet 5.1.26	HAMLIN SCHOOL DISTRICT	90.00	0.00	
04/29/2026	CD	CTE-2026	7	21378	AFNR Div Conference Registration DV	SDACTE	335.00	0.00	
04/29/2026	CD	Dues-2026	7	21378	AFNR Division Dues - DV	SDACTE	230.00	0.00	
04/29/2026	CD	Track-050426	7	21380	JH Track Official 5.4.26	CASPER, TIM	214.74	0.00	
04/29/2026	CD	04292026	7	21374	De Smet Bucks - Staff Appreciation	DE SMET AREA CHAMBER OF COMMERCE	1,800.00	0.00	
04/29/2026	CD	SB-05022026	7	21377	Softball Official 5.2.26	HANSON, KENNEDY	125.84	0.00	
04/29/2026	CD	SB-05022026	7	21379	Softball Official 5.2.26	MECHELS, THOMAS	174.32	0.00	
04/30/2026	CD	SB-05022026	7	21377	Softball Official 5.2.26	HANSON, KENNEDY	(125.84)	0.00	
04/30/2026	CD	T-042726	7	21366	Track 4.27.26	REDFIELD SCHOOL DISTRICT	(100.00)	0.00	
IMPREST FUND BALANCE									
							*Current Activity	5,414.92	
							*Ending Balance:	10,687.92	0.00
							Fund Total:	21,601.59	30,703.87
									83,962.33

MAY 2026 BOARD BILLS

Fund Number	10	GENERAL FUND			
AOXWELDING	A-OX WELDING SUPPLY COMPANY		414.07		
10 1131 000 411	supplies		0001532743		414.07
AOXWELDING	A-OX WELDING SUPPLY COMPANY		67.35		
10 1131 000 411	supplies		0001536545		67.35
			Vendor Name A-OX WELDING SUPPLY COMPANY		481.42
ANDERLUMB	ANDERSON LUMBER LLC		334.05		
10 2549 000 411	supplies - shelf in bus barn		9605		334.05
ANDERLUMB	ANDERSON LUMBER LLC		75.10		
10 6200 000 411	barn lime		9627		75.10
			Vendor Name ANDERSON LUMBER LLC		409.15
CENTURYBUS	CENTURY BUSINESS PRODUCTS		60.86		
10 2410 000 411	staples		850950		60.86
CENTURYBUS	CENTURY BUSINESS PRODUCTS		980.91		
10 1111 000 319	Copies		852444		326.97
10 1121 000 319	Copies		852444		326.97
10 1131 000 319	Copies		852444		326.97
			Vendor Name CENTURY BUSINESS PRODUCTS		1,041.77
CITYOFDESM	CITY OF DE SMET		76.63		
10 2549 000 321	Water		AG-042826		76.63
CITYOFDESM	CITY OF DE SMET		101.71		
10 2549 000 321	Water		ARM-042826		101.71
CITYOFDESM	CITY OF DE SMET		67.53		
10 2549 000 321	Water		BUS-042826		67.53
CITYOFDESM	CITY OF DE SMET		603.31		
10 2549 000 321	Water		LIW*-042826		603.31
CITYOFDESM	CITY OF DE SMET		76.63		
10 2549 000 321	Water		LIW-042826		76.63
			Vendor Name CITY OF DE SMET		925.81
CREATIVEPR	CREATIVE PRINTING		256.53		
10 6900 000 411	Activity Certificates		188030		256.53
			Vendor Name CREATIVE PRINTING		256.53
DAKOTAEDUC	DAKOTA EDUCATION CONSULTING		8,854.14		
10 2311 000 319	Supt Search		04292026		8,854.14
			Vendor Name DAKOTA EDUCATION CONSULTING		8,854.14
DAKOTATIM	DAKOTA TIMING		1,080.00		
10 6900 000 319	Timing Services - Meet 4.16.26		2215		1,080.00
			Vendor Name DAKOTA TIMING		1,080.00
DESMETFOO	DE SMET SCHOOL DISTRICT		3,400.00		
10 2321 000 690	Seconds - April 2026		Seconds-042026		3,400.00
DESMETFOO	DE SMET SCHOOL DISTRICT		2,034.25		
10 2321 000 690	Staff Meals - April 2026		Staff-043026		2,034.25
			Vendor Name DE SMET SCHOOL DISTRICT		5,434.25
IMPREST	DE SMET SCHOOL T&A IMPREST/ADVANCED		5,273.00		
10 1131 000 315	Region Large Group Contest		042026		80.00
10 6900 000 315	Garretson Track 4.10.26		042026		225.00
10 6900 000 315	Sioux Valley Track 4.14.26		042026		200.00
10 6900 000 315	Estelline JH Track 4.13.26		042026		125.00
10 6900 000 315	Howard Track 4.21.26		042026		200.00
10 6900 000 319	Track Officials 4.16.26 (x3)		042026		764.94
10 6900 000 315	St Mary Golf Meet 4.28.26		042026		100.00
10 1131 000 640	Div Crim Invest - CH		042026		50.00
10 6900 000 315	Chester Golf Meet 4.21.26		042026		100.00
10 1131 000 334	Hampton - State FFA (advisor)		042026		422.00
10 6900 000 315	Deubrook JH Golf 4.24.26		042026		50.00
10 2410 000 315	Best Western ABR - Job Fair		042026		112.00
10 6900 000 315	Hamlin Golf Meet 5.1.26		042026		90.00
10 1131 000 315	SDACTE/AFNR Dues & Reg - DV		042026		565.00
10 6900 000 319	JH Track Official 5.4.26		042026		214.74
10 2311 000 411	De Smet Bucks - Staff Appreciation		042026		1,800.00
10 6900 000 319	Softball Official 5.2.26		042026		174.32
10 1121 000 334	Meals (Advisor) Reg Honor Choir		APE_41026		194.00
10 1111 000 315	Elem Festival Choir 3.2.26		APE_41026		320.00
			Vendor Name DE SMET SCHOOL T&A IMPREST/ADVANCED FUND		5,787.00
DUSTTEXSER	DUST-TEX SERVICE		304.92		
10 2549 000 322	cleaning service		2964047		304.92
DUSTTEXSER	DUST-TEX SERVICE		304.92		
10 2549 000 322	cleaning service		3004143		304.92
			Vendor Name DUST-TEX SERVICE		609.84
GRCONTROLS	G&R CONTROLS INC		557.33		
10 2549 000 323	Repairs - Heat Pump 104		158646		557.33
			Vendor Name G&R CONTROLS INC		557.33

HILLYARDSI	HILLYARD/SIOUX FALLS		688.08	
10 2549 000 411	supplies	90113635		688.08
HILLYARDSI	HILLYARD/SIOUX FALLS		1,101.69	
10 2549 000 411	supplies	90113636		1,101.69
	Vendor Name HILLYARD/SIOUX FALLS			1,789.77
HORIZONHEA	HORIZON HEALTH CARE, INC		238.00	
10 2559 000 319	DOT Physical - AT	04092026		238.00
HORIZONHEA	HORIZON HEALTH CARE, INC		238.00	
10 2559 000 319	DOT Physical - RL	05012026		238.00
	Vendor Name HORIZON HEALTH CARE, INC			476.00
KINGSBURYE	KINGSBURY ELECTRIC COOP		62.85	
10 2559 000 340	Radio Tower	05012026		62.85
	Vendor Name KINGSBURY ELECTRIC COOP			62.85
LAKECENTRA	LAKE CENTRAL CONFERENCE		900.00	
10 6900 000 319	SY2027	SY202627		900.00
	Vendor Name LAKE CENTRAL CONFERENCE			900.00
MAYNARDS6	MAYNARDS FOOD CENTER		60.79	
10 1121 000 411	Ice Cream supplies	042926		60.79
MAYNARDS6	MAYNARDS FOOD CENTER		16.01	
10 1131 000 411	science supplies	0783-041326		14.41
10 1131 000 411	science supplies	0783-041326		1.60
MAYNARDS6	MAYNARDS FOOD CENTER		113.94	
10 1131 000 411	Restaurant Side Dishes - supplies	1555-041626		113.94
MAYNARDS6	MAYNARDS FOOD CENTER		144.85	
10 1131 000 411	Restaurant Entree supplies	2775-042226		144.85
MAYNARDS6	MAYNARDS FOOD CENTER		51.11	
10 1121 000 411	Dessert supplies	2960-042326		51.11
MAYNARDS6	MAYNARDS FOOD CENTER		31.64	
10 1131 000 411	Hospitality Supplies	3883-042826		31.64
MAYNARDS6	MAYNARDS FOOD CENTER		102.83	
10 1131 000 411	Global Cuisine - Mexico supplies	8487-040126		102.83
MAYNARDS6	MAYNARDS FOOD CENTER		97.04	
10 1131 000 411	Appetizer - supplies	9676-040726		97.04
	Vendor Name MAYNARDS FOOD CENTER			618.21
HAUFFMIDA	MRG HAUFF, LLC		49.90	
10 6900 000 411	Measuring Tape	198861		49.90
	Vendor Name MRG HAUFF, LLC			49.90
NAPAAUTOP	NAPA AUTO PARTS-		198.79	
10 2559 000 411	supplies	250455		198.79
NAPAAUTOP	NAPA AUTO PARTS-		118.68	
10 2559 000 411	supplies	250982		118.68
NAPAAUTOP	NAPA AUTO PARTS-		20.37	
10 2559 000 411	supplies	250992		20.37
	Vendor Name NAPA AUTO PARTS-			337.84
NESC	NESC COOPERATIVE PURCHASING		679.69	
10 2559 000 319	D&A Testing Pool SY2026	FY26D&A		679.69
NESC	NESC COOPERATIVE PURCHASING		80.84	
10 2329 000 313	General - May	MAY2026		80.84
	Vendor Name NESC COOPERATIVE PURCHASING			760.53
NORTHWEST	NORTHWESTERN ENERGY		1,188.53	
10 2549 000 321	Gas	05012026		1,188.53
NORTHWEST	NORTHWESTERN ENERGY		38.03	
10 2549 000 321	Gas	BUS-050126		38.03
NORTHWEST	NORTHWESTERN ENERGY		189.41	
10 2549 000 321	Gas	LIW-050126		189.41
	Vendor Name NORTHWESTERN ENERGY			1,415.97
OKEEFEIMPL	O'KEEFE IMPLEMENT, INC.		116.66	
10 2559 000 411	supplies	I297644		116.66
OKEEFEIMPL	O'KEEFE IMPLEMENT, INC.		155.07	
10 2559 000 411	supplies	I297998		155.07
OKEEFEIMPL	O'KEEFE IMPLEMENT, INC.		210.14	
10 2559 000 411	battery	I298224		210.14
	Vendor Name O'KEEFE IMPLEMENT, INC.			481.87
OFFICEPEEP	OFFICE PEEPS INC		396.00	
10 1111 000 411	copy paper	1125147-0		132.00
10 1121 000 411	copy paper	1125147-0		132.00
10 1131 000 411	copy paper	1125147-0		132.00
	Vendor Name OFFICE PEEPS INC			396.00
OTTERTAILP	OTTER-TAIL POWER COMPANY		171.99	
10 6900 000 321	Electricity	04242026		171.99
OTTERTAILP	OTTER-TAIL POWER COMPANY		4,496.15	
10 2549 000 321	Electricity	04272026		4,496.15
OTTERTAILP	OTTER-TAIL POWER COMPANY		200.49	
10 2559 000 321	Electricity	04272026-BUS		200.49

			Vendor Name OTTER-TAIL POWER COMPANY	4,868.63
PFLEET	P-FLEET		7,094.83	
10 2559 000 413	Fuel	B329259	7,094.83	
			Vendor Name P-FLEET	7,094.83
CHROMEBOO	PC PARTS PLUS, LLC		189.98	
10 2227 000 412	HP 11 G9 EE Chromebook parts	282917	189.98	
			Vendor Name PC PARTS PLUS, LLC	189.98
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		818.17	
10 2569 123 461	FFVP supplies	781033	591.93	
10 2569 124 461	FFVP supplies	781033	226.24	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		529.33	
10 2569 123 461	FFVP Supplies	782715	381.49	
10 2569 124 461	FFVP Supplies	782715	147.84	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		1,291.07	
10 2569 123 461	FFVP supplies	784696	890.38	
10 2569 124 461	FFVP supplies	784696	400.69	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		468.26	
10 2569 123 461	FFVP Supplies	786801	137.09	
10 2569 124 461	FFVP Supplies	786801	60.87	
10 2569 123 461	FFVP Supplies*	786801	270.30	
			Vendor Name PERFORMANCE FOODSERVICE - MARSHALL	3,106.83
RAMKOTAPIE	RAMKOTA HOTEL - PIERRE		232.00	
10 2529 000 334	Hotel - Bus Mgr Conference	04282026	232.00	
			Vendor Name RAMKOTA HOTEL - PIERRE	232.00
SASD	SCHOOL ADMINISTRATORS OF SD		800.00	
10 2410 000 315	SASD Membership SY 27 - Bettin	2027-DB	800.00	
			Vendor Name SCHOOL ADMINISTRATORS OF SD	800.00
TAYLORMUSI	TAYLOR MUSIC		50.00	
10 1131 000 323	Tenor Sax - repairs	0162046-IN	50.00	
TAYLORMUSI	TAYLOR MUSIC		30.00	
10 1131 000 323	Baritone - repairs	0162282-IN	30.00	
			Vendor Name TAYLOR MUSIC	80.00
TRUSTWORT	TRUSTWORTHY HARDWARE		10.08	
10 2549 000 411	supplies	01379116	10.08	
TRUSTWORT	TRUSTWORTHY HARDWARE		2.70	
10 2549 000 411	supplies	01379117	2.70	
TRUSTWORT	TRUSTWORTHY HARDWARE		5.40	
10 2549 000 411	supplies	01379196	5.40	
TRUSTWORT	TRUSTWORTHY HARDWARE		14.40	
10 2549 000 411	supplies	01379554	14.40	
			Vendor Name TRUSTWORTHY HARDWARE	32.58
VALLEYFIBE	VALLEY FIBERCOM		770.35	
10 2549 000 321	Phone	05012026	770.35	
			Vendor Name VALLEY FIBERCOM	770.35
WILKINSONI	WILKINSON INSURANCE AGENCY		252.50	
10 2529 000 651	Bond - BusMgr & Supt	04062026	252.50	
			Vendor Name WILKINSON INSURANCE AGENCY	252.50
			Fund Number 10	50,153.88

Fund Number 21 CAPITAL OUTLAY FUND

TITAN	TITAN MACHINERY, INC		1,014.92	
21 2559 000 323	Bus #5 - repairs	PS1143071-1	1,014.92	
			Vendor Name TITAN MACHINERY, INC	1,014.92
			Fund Number 21	1,014.92

Fund Number 22 SPECIAL EDUCATION FUND

NESC	NESC COOPERATIVE PURCHASING		3,563.77	
22 1223 000 313	Tuition - May 2026	CB-April2026	3,563.77	
NESC	NESC COOPERATIVE PURCHASING		6,297.07	
22 1226 000 313	Early Childhood - May	MAY2026	710.21	
22 2142 000 313	Psych - May	MAY2026	1,693.69	
22 2152 000 313	Speech - May	MAY2026	2,202.84	
22 2171 000 313	PT - May	MAY2026	522.24	
22 2172 000 313	OT - May	MAY2026	978.42	
22 2113 000 313	Behavior Sp - May	MAY2026	189.67	
			Vendor Name NESC COOPERATIVE PURCHASING	9,860.84
			Fund Number 22	9,860.84

Fund Number 51 FOOD SERVICE

EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD		63.54	
51 2569 000 461	Milk	0529033	63.54	
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD		453.43	

51 2569 000 461	Milk	0529150	453.43	
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD	403.54		
51 2569 000 461	Milk	0529257	403.54	
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD	419.43		
51 2569 000 461	Milk	0529368	419.43	
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD	323.00		
51 2569 000 461	Milk	9096129	323.00	
		Vendor Name EAST SIDE JERSEY DAIRY ESJD		1,662.94
MAYNARDS3	MAYNARDS FOOD CENTER	18.64		
51 2569 000 461	supplies	3167-042426	18.64	
MAYNARDS3	MAYNARDS FOOD CENTER	14.53		
51 2569 000 461	supplies	4242-043026	14.53	
MAYNARDS3	MAYNARDS FOOD CENTER	13.90		
51 2569 000 461	supplies	5224-041526	13.90	
MAYNARDS3	MAYNARDS FOOD CENTER	41.35		
51 2569 000 461	supplies	5500-042226	41.35	
MAYNARDS3	MAYNARDS FOOD CENTER	2.49		
51 2569 000 461	supplies	8303-040126	2.49	
MAYNARDS3	MAYNARDS FOOD CENTER	1.39		
51 2569 000 461	supplies	9552-040726	1.39	
MAYNARDS3	MAYNARDS FOOD CENTER	18.95		
51 2569 000 461	supplies	9833-040826	18.95	
		Vendor Name MAYNARDS FOOD CENTER		111.25
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	408.53		
51 2569 000 461	Food Supplies	781033	408.53	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	1,606.56		
51 2569 000 461	Food Supplies	781034	1,533.83	
51 2569 000 411	pan liners, napkins	781034	72.73	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	2,262.07		
51 2569 000 461	Food Supplies	782716	2,145.25	
51 2569 000 411	gloves, soap	782716	116.82	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	1,905.40		
51 2569 000 461	Food supplies	784697	1,905.40	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	766.13		
51 2569 000 461	Food Supplies	785600	766.13	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	2,286.49		
51 2569 000 461	Food Supplies	786805	2,286.49	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	981.61		
51 2569 000 461	Food Supplies	786943	896.83	
51 2569 000 411	pan liners, gloves	786943	84.78	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	(252.75)		
51 2569 000 461	Credit - cheese	788301	(252.75)	
		Vendor Name PERFORMANCE FOODSERVICE - MARSHALL		9,964.04
		Fund Number 51		11,738.23

Checking Account ID 1 72,767.87

Fund Number	10	GENERAL FUND			
ACEVOLGA	ACE HARDWARE VOLGA		7.42		
10 6900 000 411		tennis balls for track	B69584/3	7.42	
			Vendor Name ACE HARDWARE VOLGA	7.42	
AMAZON	AMAZON		26.93		
10 1111 000 411		caterpillars	1458602	26.93	
AMAZON	AMAZON		1,534.76		
10 1131 000 479		Canon DSLR Camera	2076211	1,534.76	
AMAZON	AMAZON		534.23		
10 2549 000 323		water filters	3493045	534.23	
AMAZON	AMAZON		1,149.95		
10 1131 000 479		Canon EF 70-200mm Telephoto Zoom Lense	4530654	1,149.95	
AMAZON	AMAZON		13.96		
10 2549 000 411		supplies	6117801	13.96	
AMAZON	AMAZON		83.87		
10 1131 000 479		LP-E6N Batteries and Charger, SD Cards	6901802	83.87	
AMAZON	AMAZON		29.35		
10 2529 000 411		supplies	7886602	29.35	
AMAZON	AMAZON		19.98		
10 2222 000 411		book repair tape	8389062	19.98	
			Vendor Name AMAZON	3,393.03	
ATHLETICNE	ATHLETIC.NET		500.00		
10 6900 000 315		Howard Wood Relays	4990476	500.00	
			Vendor Name ATHLETIC.NET	500.00	
AVIDHAWKLL	AVID HAWK LLC		45.00		
10 2227 000 319		website services	2026-0496	45.00	
			Vendor Name AVID HAWK LLC	45.00	
LANGUAGELI	CORPORATE TRANSLATION SERVICES LLC, dba LANGUAGE LINK		31.36		
10 2410 000 319		interpreter services	327522	31.36	
			Vendor Name CORPORATE TRANSLATION SERVICES LLC, dba LANGUAGE LINK	31.36	
DOLLARGEN	DOLLAR GENERAL		17.26		
10 2311 000 411		interview supplies	042926	17.26	
DOLLARGEN	DOLLAR GENERAL		65.47		
10 6900 000 411		athletic banquet supplies	05032026	65.47	
			Vendor Name DOLLAR GENERAL	82.73	
ETSY	ETSY		100.24		
10 2311 000 411		retirement gifts	4033838438	100.24	
ETSY	ETSY		42.46		
10 2311 000 411		Staff Gifts	4038373151	42.46	
			Vendor Name ETSY	142.70	
GPTZERO	GPTZERO TRIAL		23.99		
10 1131 000 424		subscription	040426	23.99	
GPTZERO	GPTZERO TRIAL		23.99		
10 1131 000 424		subscription	05042026	23.99	
			Vendor Name GPTZERO TRIAL	47.98	
HOLIDAYDEA	HOLIDAY INN EXPRESS & SUITES DEADWOOD		251.14		
10 2227 000 334		Hotel - SDSTE Conference	218446	251.14	
			Vendor Name HOLIDAY INN EXPRESS & SUITES DEADWOOD	251.14	
JWPEPPEROF	J.W. PEPPER OF DETROIT		139.96		
10 1131 000 421		Solo Books	368520285	139.96	
			Vendor Name J.W. PEPPER OF DETROIT	139.96	
MAINSTOP	MAIN STOP, THE		36.74		
10 2559 000 413		fuel	042126	36.74	
			Vendor Name MAIN STOP, THE	36.74	
MCDONALDS	MCDONALDS		12.32		
10 2529 000 334		Meal - SDASBO Conf	042326	12.32	
			Vendor Name MCDONALDS	12.32	
MENARDS	MENARDS		11.92		
10 2549 000 411		supplies	04062026	11.92	
			Vendor Name MENARDS	11.92	
POPPLERS	POPPLERS		245.88		
10 1121 000 411		Spring Concert Music	354632	122.94	
10 1131 000 411		Spring Concert Music	354632	122.94	
POPPLERS	POPPLERS		(12.00)		
10 1121 000 411		refund shipping	CR-354632	(12.00)	
			Vendor Name POPPLERS	233.88	
SALTYMARE	SALTY MARE COFFEE CO. LLC, THE		284.76		
10 2321 000 411		Staff Appreciation	1004	284.76	
			Vendor Name SALTY MARE COFFEE CO. LLC, THE	284.76	

SLEEPINNE	SLEEP IN COLUMBUS NE		115.33		
10 1131 000 334		FFA - Natl' Land Judging	05042026	115.33	
			Vendor Name SLEEP IN COLUMBUS NE		115.33
SLEEPINNOK	SLEEP INN & SUITES YUKON OKLAHOMA CITY		460.00		
10 1131 000 334		FFA - Natl' Land Judging	05042026	460.00	
			Vendor Name SLEEP INN & SUITES YUKON OKLAHOMA CITY		460.00
TPT	TEACHERS PAY TEACHERS		7.41		
10 1111 000 424		doodle book reports	333179999	7.41	
TPT	TEACHERS PAY TEACHERS		12.58		
10 1131 000 424		ELA worksheets	333950557	12.58	
TPT	TEACHERS PAY TEACHERS		69.34		
10 1121 000 424		middle school worksheets	335129110	69.34	
			Vendor Name TEACHERS PAY TEACHERS		89.33
MARRIOTTDC	WASHINGTON MARRIOTT AT METRO CENTER		1,365.89		
10 1131 000 334		Hotel - FCCLA Nationals	05022026B	1,365.89	
			Vendor Name WASHINGTON MARRIOTT AT METRO CENTER		1,365.89
LOVES	WELCOME TO LOVES		72.71		
10 2559 000 413		Fuel	05032026	72.71	
			Vendor Name WELCOME TO LOVES		72.71
WORDWALL	WordWall		116.00		
10 1250 000 424		subscription	V1271-235	116.00	
			Vendor Name WordWall		116.00
			Fund Number 10		7,440.20

Fund Number	21	CAPITAL OUTLAY FUND			
AMAZON	AMAZON		35.36		
21 2222 000 560		library books	0457030	35.36	
AMAZON	AMAZON		566.92		
21 2222 000 560		library books	0457030b	566.92	
AMAZON	AMAZON		930.49		
21 2222 000 560		library books	2893039	930.49	
AMAZON	AMAZON		463.84		
21 2222 000 560		library books	8570607	463.84	
AMAZON	AMAZON		433.90		
21 2222 000 560		library books	9703449	433.90	
			Vendor Name AMAZON		2,430.51
			Fund Number 21		2,430.51

Fund Number	22	SPECIAL EDUCATION FUND			
DOLLARGEN	DOLLAR GENERAL		9.03		
22 1221 000 411		supplies	041726	9.03	
			Vendor Name DOLLAR GENERAL		9.03
MAYNARDSF	MAYNARDS FOOD CENTER		21.18		
22 1221 000 411		supplies	1700-041726	21.18	
			Vendor Name MAYNARDS FOOD CENTER		21.18
			Fund Number 22		30.21

Fund Number	51	FOOD SERVICE			
WALMART	WALMART		12.96		
51 2569 000 461		gluten free buns	90067317	12.96	
			Vendor Name WALMART		12.96
			Fund Number 51		12.96

Checking Account ID 1 9,913.88

4-15-26

DeSmet School Board/Administration
ATT: Dr. Abi Van Regenmorter
DeSmet School
405 3rd Street
DeSmet, SD 57231

Dear Dr. Abi Van Regenmorter,

Please accept this letter as my formal notice of resignation as a part time Title teacher at LIW Elementary effective at the completion of the current 2025-2026 school year.

It has been an honor to work in this great school district for 44 years. Thank you for the opportunities for professional and personal growth that the DeSmet School District has provided for me. I feel privileged to have spent my entire teaching career at DeSmet.

Sincerely,


Mrs. Jeanne Penney

209 4th Street SW

DeSmet, SD 57231

May 7, 2026

De Smet School Board,

Please accept this letter as formal notice of my resignation from my position as De Smet School District Head of Facilities, effective May 29, 2026.

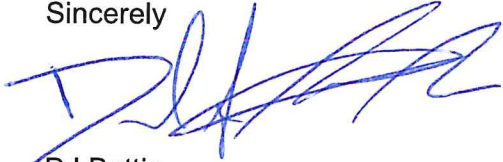
A handwritten signature in blue ink, appearing to read "Dave Van Regenmorter", with a long horizontal flourish extending to the right.

Dave Van Regenmorter

To Whom it may concern,

Please consider this as my resignation from Assistant basketball coach, Assistant Track coach and Elementary School teacher at the end of my contract. De Smet has been absolutely amazing and will always keep my co workers, and my students close to my heart. I want to thank everyone that gave me an opportunity to teach, coach, as well as grow within De Smet Schools.

Sincerely

A handwritten signature in blue ink, appearing to read 'DJ Bettin', with a stylized, cursive script.

DJ Bettin

Northeast Educational Services Cooperative
Advisory Board Meeting
Wednesday, April 8, 2026

The Advisory Board for the Northeast Educational Services Cooperative (NESC) met Wednesday, April 8, 2026 at Lake Area Technical College in Watertown, South Dakota. The meeting was called to order by Chairman C. Lee at 10:05 A.M. and adjourned at 10:46 A.M.

Present: Brian Sampson, Arlington; Steve Benson, Britton-Hecla; Travis Ahrens, Clark; Abi Van Regenmorter, DeSmet; Chad Schiernbeck, Deuel; Paul Von Fischer, Estelline; Mitch Reed, Florence—entered at 10:08 A.M.; Jim Hulscher, Hamlin; Mike Ruth, Iroquois; Dawn Hoeke, Oldham/Ramona/Rutland (ORR); Laura Schuster, Sioux Valley; Chris Lee, Willow Lake

Absent: Angela Keszler, Castlewood; Skyler Frederick, Deubrook; Kory Foss, Elkton; Nadine Eastman, Enemy Swim; Todd Obele, Henry; Dana Felderman, Lake Preston; Christopher Folk, Rosholt; Mike Schmidt, Summit; Scott Lepke, Waubay; Jon Meyer, Waverly/South Shore; Jim Block, Webster
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 10:05 A.M.

Financial Report

Business Manager Stormo reviewed the financial report for March 2026.

Motion by B. Sampson and second by L. Schuster to approve February 2026 financial report. All present voting in favor, motion carried.

Board of Directors

Director Nelson reviewed the March 2026 BOD meeting minutes.

Assistant Director and Business Manager Updates

Director Nelson updated the board on new hires for Assistant Director and Business Manager.

Courseware for new APEX

Assistant Director Frewing requested Courseware purchase commitments be submitted by April 24, 2026.

Aspen Training

Assistant Director requested for Aspen training commitments be submitted by April 10, 2026.

Drug and Alcohol Updates

Assistant Director Frewing shared information on the drug and alcohol pool.

Behavior Specialist Results

Director Nelson shared the survey results regarding the BCBA.

Comprehensive Plan Re-Certification

Director Nelson shared information on the comprehensive plan. These need to be submitted by June 30, 2026.

Sped Forms

Director Nelson shared discussed information regarding SpEd Forms.

Open Discussion

Further discussion was held on the NESC building.

Adjournment

There being no further business, motion by S. Benson, second by D. Hoeke to adjourn. All present voting in favor, motion carried.

Tiffany Stormo, Business Manager

Northeast Educational Services Cooperative
Board of Directors Meeting
Monday, April 20, 2026

The Board of Directors for the Northeast Educational Services Cooperative (NESC) met in regular session on Monday, April 20, 2026 via Zoom and at Lake Area Technical College in Watertown, SD. The meeting was called to order by President Schuurman at 7:01 P.M. and adjourned at 8:24 P.M.

Members Present

In-Person:

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

Zoom:

Megann Murphy, Arlington; Carrie Schiernbeck, ORR; Diana LeClair, Rosholt; Jayme Trygstad, Sioux Valley; Lisa Amdahl, Summit (arrived at 7:04); Cory Zirbel, Waubay; Tia Felberg, Willow Lake

Absent:

Heather Landreth, Britton/Hecla; Lacey Ortberg, Clark; Amy Otten, Deubrook; Skyman Redday, Enemy Swim Day School; Trish Schwartz, Estelline; Jon Kahnke, Florence; Greg Bich, Iroquois; Sterling Eschenbaum, Lake Preston; Nick Fosheim, Webster; Jacque Cameron, Wilmot

NESC Staff Representatives: Sara Lorensberg (Z), Stephanie Hayunga (Z), Brenda Boyd (Z), Teresa Landmark (Z), Todd Obele (Z), Kristy Boettcher (Z), Shelly Skogstad (Z), Julie Nelson (Z).

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

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

Other: Bre Schwandt (Z)

Call to Order

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

Introduction of Guests

Brian Sampson, Travis Ahrens, Todd Obele, Sara Lorensberg, Bre Schwandt, Stephanie Hayunga, Brenda Boyd, Teresa Landmark, Kristy Boettcher, and Shelly Skogstad were introduced as guests.

Agenda Review, Changes, and Approval

Action #26-59 Motion by C. Zirbel, second by A. Nielsen, to remove agenda items 7e and 10a and to add agenda items 10m (FY27 contract for Jennifer Mitchell, Webster Pathways Teacher @ \$51,000), 10n (FY27 contract for Talli Raml, SLP @ \$64,000), 10o (FY27 contract for Lindsey West, Educational Evaluator @ \$58,992), and 10p (FY27 contract for Shana Vander Grift, Educational Evaluator @ \$65,645.60). All present voted, motion carried.

Public Comment

A letter from Shelly Skogstad was presented.

Conflict of Interest

No conflicts of interest were presented.

Financial Report

Action #26-60 Motion by S. Roth, second by J. Trygstad, to approve the financial report for the period ending March 31, 2026. All present voted, motion carried.

	<u>General Fund</u>	<u>Special Education Fund</u>	<u>Agency Fund</u>
March 1, 2026	\$264,658.80	\$919,478.58	\$16,959.34
<u>Receipts:</u>			
Local Sources	\$1,990.35	\$362,627.09	\$2,255.37
State Sources		\$1,570.08	
Federal Sources		\$169,622.00	
Other			
<u>Total Monthly Receipts</u>	<u>\$1,990.35</u>	<u>\$533,819.17</u>	<u>\$2,255.37</u>
Balance Forward	\$335,925.31	\$1,453,297.75	\$19,214.71
Manual Journal Entries			
Less Salaries	\$4,367.89	\$446,249.60	
Less Disbursements	\$12,199.68	\$45,271.31	\$3,475.23
<u>Total Salaries & Disbursements</u>	<u>\$16,567.57</u>	<u>\$491,520.91</u>	<u>\$3,475.23</u>
Ending Cash Balance			
March 31, 2026	\$250,081.58	\$961,776.84	\$15,739.48

Consent Agenda

Action #26-61 Motion by A. Rider, second by T. Abraham to approve the following items on the Consent Agenda: 7a) Approval of March 16, 2026 Board of Directors minutes; 7b) Approval of payment of April 2026 budget claims; 7d) Approval of Unit 2 Master Negotiated Agreement; 7e) Resignation of Grace Einrem; 7f) Resignation of Abby Kramer; 7g) Resignation of Christina Flora; 7h) FY27 Contract Amendment for Danielle Meyer; 7i) FY27 Contract for Amy Yost; 7j) FY27 Contract for Alicia Schoenhard; 7k) FY27 Contract for Bre Schwandt; 7l) FY27 Contract for Hunter Lee; 7m) FY 27 Contract for Jennifer Mitchell; 7n) FY27 Contract for Talli Raml; 7o) FY27 Contract for Lindsey West; 7p) FY27 Contract for Shana Vander Grift. All present voting in favor, motion carried.

March 2026 Accounts Payable

General Fund: AUTOMAXX CDJR, INC. FLEET MAINT 79.37; AXESS COOPERATIVE FLEET MAINT 171.05; BASS SANITATION INC. JAN - MARCH GARBAGE 12.40; BMO MASTERCARD PURCH SVCS, TRAVEL, PHONE, SPLS 226.45; BROOKINGS AUTO MALL FLEET MAINT 538.09; CENEX FLEETCARD FLEET MAINT 7,060.49; CENTURY BUSINESS PRODUCTS, INC COPIER MAINT CONTRACT 9.11; DUST TEX SERVICE, INC. MARCH RUG USE 6.70; EMC INSURANCE ADD VEH COV 133.12; FRANKMAN MOTOR COMPANY FLEET MAINT 78.20; HAMLIN COUNTY FARMERS COOP FLEET MAINT 387.05; HEALTH EQUITY HSA/FLEX 5.34; HEYNER WELDING INC. FLEET MAINT 62.51; KSB SCHOOL LAW SCHOOL MATTERS 94.68; MILBANK FORD, INC FLEET MAINT 89.36; MINERT & ASSOCIATES, INC DRUG TESTING 918.00; NESC IMPREST 86.10; NESC PAYROLL APRIL 2026 4,404.69; NESC SPECIAL REVENUE PROJECTS FY26 3RD QTR EXP MI 534.45; PALMLUND AUTOMOTIVE FLEET MAINT 274.77; PRAIRIE AG PARTNERS FLEET MAINT 165.90; ROB'S AUTO REPAIR FLEET MAINT 1,143.49; RON'S AUTO REPAIR FLEET MAINT 572.57; SINNER AUTO FLEET MAINT 78.06; STORMO, BEN SNOW REMOVAL 105.60; SYMENS, SHANNON BACKGROUND CHECK 4.00; TIME MANAGEMENT SYSTEMS, INC TIME CLOCK 2.73; W.W. TIRE SERVICE FLEET MAINT 668.64; WATERTOWN CURRENT LLC MINUTES 6.32; WEBSTER AUTO CARE FLEET MAINT 693.02; WEBSTER TIRE FLEET MAINT 25.00

Fund Total: \$18,637.26

Special Education Fund: BASS SANITATION INC. JAN - MARCH GARBAGE 142.60; BMO MASTERCARD PURCH SVCS, TRAVEL, PHONE, SPLS 27,828.11; BOSSE, JENNIFER MI REIMB/ASHA DUES 274.12; CASTLEWOOD SCHOOL DISTRICT MARCH PLC USE FEE 1,874.44; CENTURY BUSINESS PRODUCTS, INC COPIER MAINT CONTRACT 104.80; DALY, ANGELA SLP CONTRACTED SERVICES 11,715.00; DUBRO, ANGEL REIMB MI 83.08; DUST TEX SERVICE, INC. MARCH RUG USE 77.10; EMC INSURANCE ADD VEH COV 1,530.88; HAMLIN SCHOOL DISTRICT MARCH PLC USE FEE 1,562.03; HEALTH EQUITY HSA/FLEX 61.46; KSB SCHOOL LAW SCHOOL MATTERS 1,088.82; LAKE PRESTON SCHOOL DISTRICT MARCH PLC USE FEE 624.81; PARENT MARCH 2026 MI REIMB 168.84; MITCHELL TECHNICAL INSTITUTE SLP REGIS 412.00; NELSON, ANNEKE CELL REIMB 240.00; NESC PAYROLL APRIL 2026 451,717.88; NESC SPECIAL REVENUE PROJECTS FY26 3RD QTR EXP MI 133,627.02; REINHILLER, LISA ED SPEC TRAVEL 54.00; STORMO, BEN SNOW REMOVAL 1,214.40; SYMENS, SHANNON BACKGROUND CHECK 46.00; TIME MANAGEMENT SYSTEMS, INC TIME CLOCK 168.02; WAIKEL, ERIN REIMB MI 36.00; WATERTOWN CURRENT LLC MINUTES 72.72; WEBSTER SCHOOL DISTRICT MARCH PLC USE FEE 1,457.90

Fund Total: \$636,182.03

Discussion Items

Assistant Director's Report

Assistant Director Frewing reported on collecting data for the ESY services and arranging coverage, in addition to preparing contracts for 2026-2027.

Director's Report

Director Nelson gave an update on the building and contracts.

Board of Advisors Report

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

NESC Calendar

Director Nelson discussed the draft of an NESC Calendar for the 2026-2027 school year.

Final Pathways Tuition Rates for FY 26

Business Manager Stormo presented final Pathways tuition rates to finish the 2025-2026 school year.

Executive Session

Action #26-62 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 W. Gubrud, second by J. Trygstad to enter executive session at 7:38 P.M. All present voting in favor, motion carried.

President Schuurman declared the board out of executive session at 8:17 P.M.

Action Items

Approve NESC Calendar

Action #26-63 Motion by S. Roth, second by W. Gubrud to approve the NESC Calendar for 2026-2027. All present voting in favor, motion carried.

Final Pathways Tuition Rates for FY26

Action #26-64 Motion by A. Rider, second by A. Nielsen to set final Pathways Tuition rates for 2025-2026. All present voting in favor, motion carried.

Set Wages for Classified Personnel

Action #26-65 Motion by P. Thyen, second by S. Roth to set wages for classified personnel for 2026-2027. All present voting in favor, motion carried.

Offer Contracts to Unit 1, Unit 2, Classified Staff, and ESY Personnel

Action #26-66 Motion by A. Nielsen, second by J. Trygstad to offer contracts to Unit 1, Unit 2, classified staff, and ESY personnel as discussed. All present voting in favor, motion carried.

Director's Salary

Action #26-67 Motion by S. Roth, second by L. Amdahl to increase Director's salary by 1.4%. All present voting in favor, motion carried.

Interim Contract for Hunter Lee

Action #26-68 Motion by A. Rider, second by A. Nielsen to offer an interim contract for new business manager Hunter Lee, to start prior to July 1 for training. All present voting in favor, motion carried.

Adjournment

Action #26-69 With there being no further business, motion by A. Nielsen, second by C. Zirbel, 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, May 18, 2026 at 7:00 P.M.

Arend Schuurman, President

Tiffany Stormo, Business Manager

De Smet School District Board of Education
Administration Report - Dr. Abi Van Regenmorter
May 11, 2026

State testing closes on Friday, May 8th. We do not have all of the results yet but at this time the results are showing averages as:

<u>Subject</u>	<u>De Smet</u>	<u>State</u>
English	60%	48%
Math	58%	46%

5th Grade had DARE Graduation on May 6th. Elementary field day will take place on Friday, May 8th. Spring concert is the same evening as our board meeting, May 11th at 6:30pm. Preschool graduation is May 13 and the last day of school is May 15th!

There will be an open house for the retirements of Jeanne Penney and Connie Geyer on May 15 from 2-3pm in the Community Room.

MS/HS Principal/AD Report

May 11, 2026

1. All School Play was held on April 17, 18, & 19. Ms. Winter and Ms. Berg had the students very well prepared. It was a great show.
2. State FFA was held on April 20, 21, & 22 in Brookings. De Smet was well represented with the Ag Business Team winning the state competition and qualifying for Nationals. Team members included Anthony Escobar, Breyton Johnson, Chase Temme, and Logan Nielsen. Breyton was the individual champion and scored the highest point total that Mr. Vanderwal could ever remember. Congratulations to Mr. Vanderwal as he was named the Golden Owl Award winner. This is representative of the State of South Dakota Advisor of the Year. FFA members held their banquet on April 23. FFA students spent the week of May 3-8 in Oklahoma competing in the National Land Judging competition. Mr. Vanderwal is also there with the students.
3. Prom was held on April 25. We had 61 couples and 3 singles go through Grand March. After Prom was held in Sioux Falls this year.
4. Senior Experience Presentations took place on April 27 & 28. Ms. Nolte had 2 sets of judges listen to and then ask questions of each of the students. All of the presentations were excellent.
5. De Smet MS/HS took part in the Day of Caring event on May 1. Each Bulldog group was assigned a part of town to clean up sticks, garbage, leaves, etc. to show our community their appreciation for their support. The day is also in honor and recognition of Susan Purinten for her contributions to the De Smet School.
6. The De Smet Athletic Banquet was held on May 3 at the De Smet Event Center. Congratulations to Hazel Luethmers and Grant Wilkinson on being named Senior Athletes of the Year and to Mike Johnson and Chris Gilligan on being named De Smet Boosters of the Year.
7. MS/HS Spring Concert was held on May 4. Students put on a wonderful performance with the direction of Ms. Thielbar and Ms. Vockrodt. The MS Band attended a Regional competition in Arlington on May 6 and did very well from what Ms. Vockrodt reported.
8. HS Awards were given on May 6 in the HS Gym. Several scholarships were handed out including 5 Build Dakota Scholarships to our students. Isaiah Roth, Brody Halvorson, and Danny Sudenga were awarded these scholarships from Lake Area Tech. Megan Dylla and Ivey Schoenfelder received theirs from Southeast Tech. Each scholarship could amount to close to \$40,000 for each student.
9. Baccalaureate was held at American Lutheran Church on May 6.
10. I accompanied 7th graders and the HS Student Council members to Air Madness on May 11. This was the Food Drive reward for bringing in the most items to donate.
11. We met as an administration with our cheer coaches on April 13 to discuss the possibility of forming a coop with I/LP in competitive cheer. It was decided not to pursue this coop at this time. Discussion led us to believe that with some hard work and dedication, we could form our own team in the near future.
12. Track, softball, and golf are in the home stretch as their seasons will culminate with Regional Tournaments and State Tournaments.
13. I am recommending the following coaches: Reyna Beck - Head Cross Country
14. Coaching positions open at the present time: Asst. Volleyball; Asst. Girls Basketball; Head Football
15. Meetings/Trainings attended: LCC Conference AD meeting on April 22 in Brookings;

Upcoming Events:

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
May 11, 2026

- Custodial needs are being met. Vickie Giedd has stepped up and worked some evening hours to cover areas while other staff are out. She will continue to help out throughout the summer. Leslie is planning to schedule interviews for the Head of Facilities position in the next couple of weeks. We currently have 6 applicants for the position. The position closes on May 11.
- There are three applicants for the Business Manager position. The position closes on May 15. Leslie is planning to schedule interviews in the next couple of weeks. We are hopeful the person will be able to start early June so they can have some training time with me.
- The preliminary budget is just that – preliminary. There is still a lot of information to collect before the budget is presented in July. A couple brief notes...
 - The largest expense in our budget is salary and benefits. We have a few positions to fill, and I need the final MS/HS Schedule to update the coding for teachers who teach in multiple instruction levels. The insurance information is being processed now, so I'll be able to plug those numbers in later this month.
 - Admin will go through staff requisitions in the next couple of weeks. I don't anticipate a major change for instructional supplies/equipment.
 - The food service budget will be larger due to the increase in food served. We will also, hopefully, be adding another staff member to take over the Food Service Director position.

High School Dual Credit & High School Full-Tuition Programs

Students may have the opportunity to participate in High School HSDC (HSDC) courses offered by the South Dakota Board of Regents schools while enrolled at De Smet High School (DHS).

The student shall receive full credit toward high school graduation and post-secondary credit for each post-secondary course. The school district shall record each course on the student's transcript and use each course to calculate the student's academic standing. One credit will be awarded for each three-credit or four-credit course successfully completed.

Completion of successful dual-credit courses may also be applied toward high school graduation requirements.

- For a list of HSDC courses, please visit: <https://apps.sd.gov/de68dual/index>.
- For more information, please visit: <https://ourdakotadreams.com/k12-students/dual-credit/>.
- The De Smet **HSDC Coordinator** (see *HSDC Coordinator below*) can offer further support.

Students and their families will be responsible for any costs associated with college credit earned through these courses. However, textbook reimbursement CAN 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 with the receipt of their textbook purchase.

Currently, HSDC coursework is NOT monitored through Infinite Campus and is excluded from graduation progress reporting within the Infinite Campus tracking systems. However, credits earned WILL appear on the student's transcript and will be identified as an HSDC course that WILL count toward graduation.

DHS students will use school-issued computers for HSDC coursework. Please note that students MAY be responsible for obtaining technology beyond school-issued computers.

High School DUAL-CREDIT Program Eligibility

1. To participate, students MUST have a grade of **C- or higher** in all classes for the two semesters prior to enrollment.
2. Students MUST have **10 or fewer** non-exempt **absences** in a **single class** during the semester BEFORE enrolling and with CONTINUED enrollment in HSDC courses.
3. In addition, students MUST satisfy **two** of the following requirements to participate in HSDC courses through DHS:

JUNIORS must satisfy **two** of the following criteria:

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

SENIORS must satisfy **two** of the following criteria:

- o Earn an ACT composite score of 21 reflective of the 50th percentile;
- o Rank in the upper one-half ($\frac{1}{2}$) of their graduating class;
- o Earn a cumulative GPA of at least 3.25 on a 4.0 scale

4. For continued program eligibility, students MUST:
 - o Earn passing grades in both their high school and HSDC coursework
 - o Complete all coursework throughout the semester
 - o Maintain a BOR GPA that does NOT fall below a 2.0
 - If the student's BOR GPA falls below a 2.0, the student will be placed on an academic suspension for one semester.
 - A student who receives a W or F grade in any course will no longer be eligible for the HSDC Program.
 - Students may apply for an Eligibility Exemption (W or F Grade) or an HSDC Academic Suspension Waiver if they are placed on academic suspension or become ineligible.

High School FULL-TUITION Program Eligibility

High school students may be eligible to take HSDC courses as early as the ninth grade by paying FULL tuition. Students MUST gain approval from their school district AND parents prior to applying. School districts MUST count the credit earned for comparable high school credits as applicable (based on the courses that the student enrolls in and the grade received). Students may only take 100-200 level courses. If a student wishes

to enroll in a course at or above 300, special permission **MUST** be given by the post-secondary institution.

HSDC Coordinator

- The **HSDC Coordinator** can assist with the following:
 - understanding student eligibility and the student application and registration processes (see below)
 - printing and scanning assignments
 - organizing and proctoring tests, or organizing teachers to aid in proctoring tests
 - monitoring grades and providing regular check-ins with students on their coursework
 - Please Note: DHS Staff are NOT authorized to instruct HSDC classes
- Students need to review their syllabus and understand the expectations for their coursework. (It is helpful for students to print the syllabus.)
- HSDC assessments **MUST** be scheduled with the HSDC Coordinator promptly. (Students must coordinate with the classroom teacher and HSDC Coordinator if assessments take longer than a class period.)
- If students need their phones to access HSDC, they will be used only in the office. (Phones may not leave the office during school hours.)
- Students will report HSDC grades to the HSDC Coordinator during eligibility checks throughout the school year.

HSDC Application Management

- The **HSDC Coordinator** has an information packet available to help with this process.
- The application for high school student HSDC enrollment is managed by the South Dakota Board of Regents.
- Students will apply through the student application portal and require parental and high school approval to enroll and register for courses.
- The timeline associated with the semesters (fall, spring, summer) will outline when the application will open and close. It is recommended that all applications be submitted for registration as soon as possible. However, if a student is delayed in submitting their application, an exception can be made up to the first day of the course(s) they are enrolling in. This best practice ensures students can start the course on time. A delay in applying may delay a student's enrollment.
- If the student has submitted their application on time, but it is missing required materials that need to be provided by the designated high school representative

(i.e., unofficial transcripts, placement scores, etc.), the school district will be allowed to submit those supplemental documents until 5 pm on the third day of classes for the term, and enrollment by a Regental institution will be allowed.

HSDC Registration Management

- The **HSDC Coordinator** has an information packet available to help with this process.
- Students will be registered based on the application and the student's eligibility.
- To ensure student success and the timely start of classes, students wishing to add courses after they are enrolled may do so until 5 pm on the third day of classes by completing the Add/Drop/Withdraw Form and submitting it to the institution's contact(s). Requests to add courses received after the deadlines specified shall not be considered.
- Students may drop courses via BOR Policy 2.1.1, and institutions should be mindful of the withdrawal dates and refund availability.



APPENDIX A

SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2026 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2026**. In order to pass, a proposal must receive a 60% favorable vote. Please refer to the accompanying document for the text of the amendment and the rationale that was given at the Annual Meeting of the Board of Directors.

AMENDMENT NO. 1

To Amend Chapter I, Part IV, Section 1, Subsection D of the SDHSAA By-Laws

Yes

No

Name of Member School

Date

Signature (Superintendent or Principal)

Signature (School Board President)

Unless there are TWO signatures, this ballot will be unacceptable and declared void.

BALLOTS DUE: May 31, 2026

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
PROPOSED AMENDMENT TO CONSTITUTION AND BYLAWS
AMENDMENT #1**

1.) Amend Chapter 1, Part IV, Section 1, Subsection D of the SDHSAA By-Laws.

C. Eight Semester/Twelve Trimester Rule. A student shall be eligible for four first semesters and four second semesters OR twelve trimesters of interscholastic competition while enrolled in grades 9-12. For the purpose of this subsection, enrollment and attendance in school or participation in one or more contests shall count as a semester/trimester of eligibility. Once a student enrolls as a ninth grader, all semesters/trimesters must be consecutive unless waived as per Article VII, Section 3 (l), page 18 of the Constitution.

D. Four Semester/Six Trimester Middle School Participation Rule. Middle school students shall be eligible for four consecutive semesters OR six consecutive trimesters of high school interscholastic competition while enrolled in grades 7-8. The four semesters/six trimesters begins when the student enrolls as a 7th grader or is a student enrolled in alternative instruction as set forth in SDCL 13-27-3, must be consecutive, and are not dependent upon actual participation in high school level interscholastic competition (the four semesters/six trimesters start at enrollment/recognition as a 7th grader, not upon participation in high school competition). **Upon initial completion of the 8th grade (four semesters/six trimesters of 7th and 8th grade), the student shall begin their eight semesters/twelve trimesters of high school eligibility. No “redshirt” or “reclassification” years will be recognized.**

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

Rationale: Clarifies the intent of the previous year’s amendment limiting middle school participation in varsity sports to four semesters/six trimesters, specifies that “redshirt” and “reclassification” years between 8th grade and 9th grade are not recognized.

Positives- Provides clarity to schools and families on a question that is being asked on an increasing scale of “can my child repeat 8th grade for sports before starting 9th grade”, “can my child homeschool for a year after 8th grade before entering 9th grade and not have their high school eligibility start?”, and “can my child homeschool and do a year of club sports between 8th and 9th grade before starting their high school eligibility?” The answer to all of those questions is No; the whole concept of redshirting and reclassifying for the purpose of sports goes against the concept of education-based activities.

Negatives/Things to Look For- Parents need to be aware of this rule and need to know that if they do this, the high school eligibility clock starts after completion of 8th grade and their child may run out of eligibility a year sooner than they anticipated. We need to be clear with parents on this rule so there are no surprises.

There may be legitimate reasons why a student would need to be held back a year between 8th and 9th grade. For that situation we have our hardship process to examine the situation individually.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2026 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2026**. In order to pass, a proposal must receive a 60% favorable vote. Please refer to the accompanying document for the text of the amendment and the rationale that was given at the Annual Meeting of the Board of Directors.

AMENDMENT NO. 2

To Amend Chapter II, Part I, Section 1, Subsection J of the SDHSAA By-Laws

Yes

No

Name of Member School

Date

Signature (Superintendent or Principal)

Signature (School Board President)

Unless there are TWO signatures, this ballot will be unacceptable and declared void.

BALLOTS DUE: May 31, 2026

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
PROPOSED AMENDMENT TO CONSTITUTION AND BYLAWS
AMENDMENT #2**

2.) Amend Chapter II, Part I, Section 1, Subsection J of the SDHSAA By-Laws as follows:

J. The eligibility of a student is not affected by a transfer from a school that closes. **The transfer cannot occur until the date of the school closure or the end of the school year in which the school closes. End of school year would include the end of all SDHSAA state championships for the school year.** A student living in a district that does not support and maintain a high school may be declared eligible at a high school that regularly serves that district to which the student commutes daily.

RATIONALE: Existing language is not specific that when a school closes, the transfer cannot take place until after the school closes. We have had questions the last few years regarding schools that are going to close (or are rumored to be closing) and parents wanting a free transfer prior to the school closing. This amendment clarifies that it cannot occur until the school closes.

Positives- Provides clarity to parents, students, and schools of schools that are closing, as well as the surrounding area schools who will be absorbing those students at the closure of the school.

Negatives- We will continue to get questions from families who want to transfer early and families who desire to transfer early to get a head start on academic and athletic participation at the new school.



SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

2026 OFFICIAL AMENDMENT BALLOT

The deadline for the return of this ballot is **May 31, 2026**. In order to pass, a proposal must receive a 60% favorable vote. Please refer to the accompanying document for the text of the amendment and the rationale that was given at the Annual Meeting of the Board of Directors.

AMENDMENT NO. 3

To Amend Chapter I, Part III, Section IV of the SDHSAA By-Laws

Yes

No

Name of Member School

Date

Signature (Superintendent or Principal)

Signature (School Board President)

Unless there are TWO signatures, this ballot will be unacceptable and declared void.

BALLOTS DUE: May 31, 2026

**SOUTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION
PROPOSED AMENDMENT TO CONSTITUTION AND BYLAWS
AMENDMENT #3**

3.) Amend Chapter I, Part III Section IV of the SDHSAA By-Laws as such:

SECTION 4. POST GRADUATE PARTICIPATION. Student eligibility terminates at graduation, with the exceptions listed below. Graduation means graduation from a traditional school setting, graduation from an alternative instruction setting, graduation from an online school setting, or completion of a GED program.

Exceptions:

1. Students who graduate at the end of the first semester/first or second trimester are eligible until the first day of classes of the second semester/second or third trimester.
2. High school graduates are permitted to participate in inter-school meets or tournaments sanctioned by the Association during the summer months immediately following a second semester/third trimester graduation date.

~~Notwithstanding Section 1 of this chapter, high school graduates may be permitted to participate in inter-school meets or tournaments sponsored by the Association during summer months immediately following such graduation, unless the Board of Directors rules otherwise in the case of any such tournament or meet.~~

Rationale: This clarifies that completion of a high school program, an online high school degree program, graduation from an alternative instruction high school degree program, or graduation/completion of a GED program constitutes graduation and terminates eligibility with the listed exceptions.

Positives- Provides clarity to schools, students, and parents on what constitutes graduation and what happens if you graduate early.

Negatives- Still quite a bit of grey area on what constitutes “graduation” from some listed programs, and manipulation could occur. With the increased use of alternative instruction, homeschool collectives, microschools, and self-guided online degree programs we will likely have to continue to work through these scenarios to address them as they come.