

**AGENDA**  
**DE SMET BOARD OF EDUCATION**  
**REGULAR MEETING**  
**February 19, 2026**  
**7:00 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. SCHOOL BOARD RECOGNITION MONTH
8. **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:** Cory Haugen (Cross Country Coach), Kyler Julius (School Counselor), Connie Geyer (Part-time Math Teacher)
9. REPORTS:
  - a. NESC Report
  - b. Education Enhancement Foundation
  - c. Legislative Report
  - d. Buildings & Facilities
  - e. Teachers’ Report
  - f. Administrative Reports
10. Presentations - Senior Capstones
11. Discussion - Property Insurance, Brian Bindert
12. Request Motion to Approve 2026-2027 Master Calendar
13. Discussion - CTE Workforce Grant
14. Request Motion to Approve Food Service Management Company RFP
15. Executive Session for Personnel Matters: Pursuant to SDCL 1-25-2(1)
16. Executive Session for Student Matters: Pursuant to SDCL 1-25-2(2)
17. 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 5:30PM on January 12, 2026 in the high school library. Those in attendance were President Shane Roth, Evan Buckmiller, Blake Hojer, Daniel Albrecht, and Nick Wilkinson. Administrators present were Superintendent Abi Van Regenmorter and Business Manager Cassi Johnson. Others in attendance included: Jessica McCune, Samone Grubb, Slayton Wilkinson, Blake Jennings, and Alexis Alderman. (Unless noted, all motions were unanimous.)

**Pledge of Allegiance**

**Public Participation:** President Roth requested to move public participation to Executive Session.

**Motion #2652 Agenda Approval:** On motion by E. Buckmiller, seconded by D. Albrecht, to approve the agenda as presented, with the addition of Executive Session pursuant to SDCL 1-25-2(2) following the agenda approval, and February meeting date after reports.

**Motion #2653 Executive Session:** on motion by B. Hojer, seconded by N. Wilkinson, to go into executive session at 5:33PM for student matters pursuant to SDCL SDCL 1-25-2(2).

Regular session resumed at 6:02PM.

**Delegations:** None

**Conflict of Interest Disclosures:** None

**Motion #2654 Consent Agenda:** On motion D. Albrecht, seconded by B.Hojer, to approve the consent agenda:

- a) Approval of minutes from the regular meeting on December 8, 2025.
- b) Approval of financial report for December 2025;

**GENERAL FUND:**

Revenue – Ad Valorem Tax 44,174.80; Interest 246.98; Other 2170.68; County Apportionment 1348.67; State Aid 138,846.00; Title IV Reimb 7273.00; Title I Reimb 45,980.00; FFVP Reimb 4798.07  
Disbursements – 341,103.01  
TOTAL GENERAL FUND CASH BALANCE – \$582,677.42

**CAPITAL OUTLAY FUND:**

Revenue – Ad Valorem Tax 42,273.07; Interest 2398.45; Title IV Reimb 2727.00; Title II Reimb 965.00  
Disbursements – 92,601.69  
TOTAL CAPITAL OUTLAY FUND CASH BALANCE – \$2,564,082.76

**SPECIAL EDUCATION FUND:**

Revenue – Ad Valorem Tax 25,438.52; Medicaid 246.49  
Disbursements – 78,677.10  
SPECIAL EDUCATION FUND CASH BALANCE – \$278,955.36

**BOND REDEMPTION FUND:**

Revenue – Ad Valorem Tax 18,420.85  
Disbursements – 0

BOND REDEMPTION FUND CASH BALANCE\_– \$213,101.84

FOOD SERVICE FUND:

Revenue – Interest 235.83; Sales to Students 11,432.45; District Paid Meals 3314.55; SNP Reimb 15,071.22

Disbursements – 31,472.30

TOTAL FOOD SERVICE FUND CASH BALANCE – \$-43,733.61

ENTERPRISE FUND:

Revenue – 0

Disbursements – 0

TOTAL ENTERPRISE FUND CASH BALANCE - \$3292.03

SCHOLARSHIP FUND:

Revenue – \$-

Disbursements – \$13,550.00

SCHOLARSHIP FUND CASH BALANCE: \$35,476.82

TRUST AND CUSTODIAL FUND:

Revenues – 15,232.99

Disbursements – 10,374.92

TOTAL TRUST AND CUSTODIAL FUND CASH BALANCE – \$80,018.12

c) Approval of the bills for payment as presented:

**GENERAL FUND EXPENDITURES:** A0X WELDING supplies and leases 1750.16; ACT test fees 2106.00; ANDERSON LUMBER supplies 504.55; ASBSD Quorum subscription 1333.00; AUTOMATIC BUILDING CONTROLS service system 1052.04; BLACK HILLS SPECIAL SERVICES professional development 3000.00; CENTURY BUSINESS PRODUCTS copies 739.34; CHAMPIONS FOREVER MINISTRIES elementary program 1900.00; CITY OF DE SMET water 910.73; COOKS garbage 2178.74; CR CORNER fuel 121.11; DAKOTA POTTER SUPPLY kiln repairs 170.00; DE SMET FOOD staff meals 1539.85 + seconds 2221.00; DE SMET IMPREST reimburse DEC expenses 4343.48; DUST-TEX cleaning services 877.92; HILLYARD supplies 1294.06; KINGSBURY ELECTRIC radio tower, service call 2256.88; KINGSBURY JOURNAL publish minutes/ads/Bulldog Bark 300.81; LIFELINE supplies 629.99; MAINSTOP staff appreciation 59.96; MAYNARDS class supplies 821.84; NAPA supplies 18.84; NESc general services 80.84; NORTHWEST ENERGY gas 655.61; OFFICE PEEPS supplies 236.17; O’KEEFES supplies 1086.81; OSTER CONSULTING professional development 5000.00; OTTERTAIL POWER COMPANY electricity 6525.69; PFLEET fuel 3879.99; PERFECT PLAYCEMENT Character Matters MS/HS speaker 1000.00; PERFORMANCE FOODS food supplies 1747.12; SCHOENFISH & CO fy24 & fy25 audit 23,000.00; SDIAAA conference/membership 400.00; TAYLOR MUSIC repairs 35.00; TRUSTWORTHY HARDWARE supplies 39.92; VALLEY FIBERCOM phone & internet 752.77;

**GENERAL FUND AUTO-PAY BILLS:** AMAZON supplies 1810.35; AMERICAN CHOIR DIR ASSOC membership 125.00; AVID HAWK website services 45.00; DECKER supplies 90.03; LANGUAGE LINK interpreter services 99.46; McGRAW-HILL textbooks 244.66; MENARDS supplies 63.66; NAFME membership 127.00; PITNEY BOWES lease 177.00; REFLECT supplies 187.95; SHEET MUSIC music 206.91; SNOWBLOX-SNOJAX snow guards 90.09; SUPER TEACHER WORKSHEETS subscription 24.95; SWEEP SCRUB.COM assembly kit 392.94; TPT worksheets 16.80; VACUUM FACTORY belts 65.32

**TOTAL GENERAL FUND EXPENDITURES: \$78,337.34**

**SPECIAL EDUCATION FUND EXPENDITURES:** MAYNARDS supplies 21.76; NESC Jan services, Dec tuition 12,724.80

**TOTAL SPECIAL EDUCATION FUND EXPENDITURES: \$12,746.56**

**BOND REDEMPTION FUND EXPENDITURES:** FIRST BANK & TRUST interest and fees 192,125.00

**TOTAL BOND REDEMPTION FUND EXPENDITURES: \$192,125.00**

**FOOD SERVICE FUND EXPENDITURES:** EAST SIDE JERSEY DAIRY milk 1310.92; MAYNARDS supplies 77.68; PERFORMANCE FOODS supplies 10,978.34;

**FOOD SERVICE AUTO-PAY BILLS:** AMAZON supplies 132.00; WEBSTRAUNT STORE supplies 66.95

**TOTAL FOOD SERVICE FUND EXPENDITURES: \$12,565.89**

**SCHOLARSHIP FUND EXPENDITURES:** KINGSBURY JOURNAL publish thank-you 92.40

**TOTAL SCHOLARSHIP FUND EXPENDITURES: \$92.40**

- d) Approval open enrollment for student A.
- e) Approval of Food Service Procurement Policy.
- f) Approval of classified contract for Sydnee Winters in the amount of \$20.
- g) Approval of resignations: Nicholas Carlson-Assistant Track Coach and Alex Anderson-Assistant Volleyball Coach.

**Presentation/Senior Capstone:** Slayton Wilkinson enjoyed hearing from Jamie Lancaster, Executive Director with the De Smet Development Corporation. He plans to attend LATC for Ag Business. Blake Jennings appreciated learning about the Build Dakota Scholarship. He plans to pursue electrical maintenance and construction at Mitchell Tech. Alexis plans to attend LATC for cosmetology. She appreciated learning more about technical skills. Alexis' senior project will be learning about hair and styling. Overall, students feel the most beneficial part of the Senior Capstone class is working on post-secondary planning.

### **Reports**

**NESC:** The NESC business was reviewed.

**Education Enhancement Foundation:** No report.

**Legislative Report:** The South Dakota 101<sup>st</sup> Legislative Session begins January 13. Dr. Abi shared some public education talking points with board members.

**Buildings/Facilities Committee Report:** Dr. Abi shared an overview of the Facilities Committee minutes from January 9. The parking lot project is on hold while quotes are obtained from engineers for the project. A quote from Foreman Sales for a 2027 Ford Collins wheel-chair accessible mini-bus was reviewed. The house on 4<sup>th</sup> Street will be rented to a staff member, to be chosen through lottery. Other areas of focus for the facilities committee include: improvements to the video board and upgrades to the kitchen.

**Teacher Report:** none

### **Administration Reports:**

Business Manager Johnson shared IDEA MOE compliance was confirmed for fiscal year 2025. Board training for Quorum meeting program will be scheduled after the Administrative Training later this month. Kingsbury County Auditor Echo Steffensen coordinated a meeting about elections with schools and cities within the county. The school is considering a combined election with the city of De Smet, in conjunction with Kingsbury County if a school board election is needed in June. A reminder that Evan Buckmiller's 3-year term is expiring and petitions for that position will be available in the Business Office beginning February 2.

Principal/AD Bettin shared the Student Council annual food drive collected over 900 items for the for the De Smet Food Bank. The 7<sup>th</sup> grade class won a trip to Air Madness for accumulating the best point average for items donated. There was early dismissal on December 19 for winter break, with classes resuming on January 5. Winter sports are in full swing. One Act Play is preparing to compete at Regions in Brookings on January 21. There are two open coaching positions: Assistant Track and Assistant Volleyball. Upcoming Events: Jan 14 – Middle School Awards; Jan 15 – Mark Leinweaver, Guest Speaker for Middle & High School Students; Jan 17 – 1:30pm Dismissal for Teacher In-Service; Jan 21 – One Act Regions in Brookings; Jan 22 – Bulldog Buddies; Jan 21-22 – FFA Legislative Days in Pierre; Feb 9-12 – FCCLA Week; Feb 13 – No School for Teacher Regional In-Service; Feb 16 – No School for President’s Day; Feb 17-20 – FFA Week; Feb 23 – Senior Trip to the State Capital; Feb 24 – Afternoon of Arts; and Feb 25 – Solo/Ensemble at Watertown.

Superintendent Abi shared there will be a 1:30 dismissal on Feb 19 because De Smet is hosting Regional girls wrestling. The Teacher In-Service on January 16 will focus on the book “The Missing Link to Help them Think: Connecting Executive Function and SEL Skills to Boost Student Achievement.” The calendar committee will meet on Jan 26 regarding the 2026-2027 school calendar. This year’s Regional In-service will be held February 13, with the following schools in attendance: Sanborn Central, Iroquois, Lake Preston, Wolsey-Wessington, and ORR.

**Motion #2655 Next Board Meeting:** on motion by N. Wilkinson, seconded by B. Hojer to move the next regular board meeting to 7:00pm on Thursday, February 19 in the library.

**Motion #2656 School Board Election Date:** on motion by B. Hojer, seconded by E. Buckmiller, to set the School Board Election for June 2, 2026.

**Food Service Task Force Recommendations:** Blake Hojer shared that the task force has met three times to review the current operations of the kitchen. It was determined that new equipment is needed and quotes have been requested, with ovens, warmers and freezer space being top priority. The task force feels that offering free seconds to all students and staff has been well received. The district has spent \$8003 on staff meals from August through December, and \$3697 on free seconds from November 11 through December. The kitchen has been working through some logistical issues due to the increase in food volume, including: meal counts, equipment efficiency and space, and staff needs. There was discussion on whether to continue with the Dakota 15 Food Buying Group, join a food service management company, or go back to doing our own food service program. Samone Grubb shared her desire to step down as Food Service Director once her replacement is found. The administration will begin advertising for the position. The task force requested to obtain quotes on the cost of a food service management company. The task force is interested in seeing what other menu options could be available to students. Administration is surveying students favorite and least favorite menu items to aid in the menu option discussion.

**Motion #2657 FY24 & FY25 Audit Report:** on motion by E. Buckmiller seconded by B. Hojer, to accept the Fiscal Year 2024 and Fiscal Year 2025 Audit Report completed by Schoenfish & Co, and accepted by the South Dakota. Department of Legislative Audit.

**Motion #2658 Executive Session:** on motion by B. Hojer, seconded by N. Wilkinson, to go into executive session at 6:51PM for Personnel pursuant to SDCL 1-25-2(1).

Regular session resumed at 7:38PM.

**Motion #2659 Adjournment:** There being no further business at this time, on motion by D. Albrecht, seconded by E. Buckmiller, to adjourn at 7:39PM. All voting “aye”, motion carried.

ATTEST: Shane Roth, President

Cassi Johnson, Business Manager

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

	10	21	22	31	51	53	74	TOTAL
	GENERAL FUND	CAPITAL OUTLAY	SPECIAL EDUCATION	BOND REDEMPTION	FOOD SERVICE	DRIVERS ED	SCHOLARSHIP	
<b>BALANCE 12/31/25</b>	\$ 582,677.42	\$ 2,564,082.76	\$ 278,955.36	\$ 213,101.84	\$ (43,733.61)	\$ 3,292.03	\$ 35,476.82	\$ 3,633,852.62
ADJUSTING ENTRIES								\$ -
<b>RECEIPTS</b>								\$ -
<b>LOCAL</b>								\$ -
Taxes	\$ 3,492.19	\$ 2,290.27	\$ 1,378.16	\$ 997.98				\$ 8,158.60
Interest	\$ 231.69	\$ 1,918.56			\$ 221.50			\$ 2,371.75
Admissions	\$ 5,169.00							\$ 5,169.00
Medicaid	\$ 467.20		\$ 379.07					\$ 846.27
Sales to Students/Adults					\$ 7,852.70			\$ 7,852.70
District Paid Meals					\$ 3,760.85			\$ 3,760.85
Donations/Scholarships							\$ 400.00	\$ 400.00
Other	\$ 98.00				\$ 73.74			\$ 171.74
<b>COUNTY</b>								\$ -
County Apport	\$ 1,203.83							\$ 1,203.83
<b>STATE</b>								\$ -
State Aid	\$ 136,638.00							\$ 136,638.00
<b>FEDERAL</b>								\$ -
FFVP Reimbursement	\$ 1,822.92							\$ 1,822.92
SNP Reimbursement					\$ 6,216.17			\$ 6,216.17
<b>TOTAL RECEIPTS</b>	\$ 149,122.83	\$ 4,208.83	\$ 1,757.23	\$ 997.98	\$ 18,124.96	\$ -	\$ 400.00	\$ 174,611.83
<b>DISBURSEMENTS</b>								
Monthly Expenditures	\$ 360,411.20	\$ -	\$ 58,293.96	\$ 192,125.00	\$ 21,763.45	\$ -	\$ 92.40	\$ 632,686.01
<b>BALANCE 1/31/26</b>	\$ 371,389.05	\$ 2,568,291.59	\$ 222,418.63	\$ 21,974.82	\$ (47,372.10)	\$ 3,292.03	\$ 35,784.42	\$ 3,175,778.44
Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>TRUST &amp; AGENCY</b>	
Balance 12/31/25	\$ 80,018.12
Receipts	\$ 10,683.47
Disbursements	\$ 16,783.76
<b>BALANCE 1/31/26</b>	\$ 86,118.41

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

	<u>10 GENERAL FUND</u>	<u>21 CAPITAL OUTLAY FUND</u>	<u>22 SPECIAL EDUCATION FUND</u>	<u>31 BOND REDEMPTION</u>	<u>51 FOOD SERVICE</u>	<u>53 ENTERPRISE FUND- ED</u>	<u>74 SCHOLARSHIP FUND</u>	<u>Total</u>
<b>Total Assets and Deferred Outflows of Resources</b>								
<b>Current Assets</b>								
101 CASH IN BANK	148,852.45	17,000.00	51,797.45	12.43	6,264.20	212.22	11,764.58	235,903.33
105 M.M.D.A.	7,536.60	2,551,291.59	170,621.18	21,962.39	(45,688.00)	3,079.81	24,019.84	2,732,823.41
106 002 SAVINGS CERTIFICATES	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00
108 ADVANCE PAYMENTS	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
170 INVENTORY - SUPPLIES	0.00	0.00	0.00	0.00	134.54	0.00	0.00	134.54
171 INVENTORY- FOOD	0.00	0.00	0.00	0.00	3,014.83	0.00	0.00	3,014.83
172 INVENTORY OF COMMODITIES	0.00	0.00	0.00	0.00	2,866.07	0.00	0.00	2,866.07
Current Assets	371,389.05	2,568,291.59	222,418.63	21,974.82	(33,408.36)	3,292.03	35,784.42	3,189,742.18
<b>Long-term Assets</b>								
204 EQUIPMENT-LOCAL	0.00	0.00	0.00	0.00	50,330.57	0.00	0.00	50,330.57
205 MACH&EQUIP-FED.ASST.	0.00	0.00	0.00	0.00	7,766.45	0.00	0.00	7,766.45
208 ACCUM DEPRECIATION -LOCAL	0.00	0.00	0.00	0.00	(39,040.76)	0.00	0.00	(39,040.76)
Long-term Assets	0.00	0.00	0.00	0.00	19,056.26	0.00	0.00	19,056.26
<b>Other Assets</b>								
110 TAXES RECEIVABLE	599,829.37	525,544.94	316,252.75	229,006.67	0.00	0.00	0.00	1,670,633.73
112 TAXES RECEIVED - PRIOR YRS.	34,993.78	16,844.52	9,654.03	4,137.62	0.00	0.00	0.00	65,629.95
120 ACCOUNTS RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140 DUE FROM STATE GOV.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390 BUDGETED REVENUE	4,162,181.00	1,352,000.00	785,260.00	533,225.00	275,000.00	9,000.00	0.00	7,116,666.00
392 LESS: REVENUE RECEIVED	(1,756,498.81)	(546,056.93)	(309,308.12)	(222,528.23)	(119,187.37)	0.00	0.00	(2,953,579.46)
Other Assets	3,040,505.34	1,348,332.53	801,858.66	543,841.06	155,812.63	9,000.00	0.00	5,899,350.22
<b>Deferred Outflows of Resources</b>								
392 LESS: REVENUE RECEIVED	0.00	0.00	0.00	0.00	0.00	0.00	(500.00)	(500.00)
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	(500.00)	(500.00)
<b>Total Assets and Deferred Outflows of Resources</b>	<b>3,411,894.39</b>	<b>3,916,624.12</b>	<b>1,024,277.29</b>	<b>565,815.88</b>	<b>141,460.53</b>	<b>12,292.03</b>	<b>35,284.42</b>	<b>9,107,648.66</b>

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

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

	<u>10 GENERAL FUND</u>	<u>21 CAPITAL OUTLAY FUND</u>	<u>22 SPECIAL EDUCATION FUND</u>	<u>31 BOND REDEMPTION</u>	<u>51 FOOD SERVICE</u>	<u>53 ENTERPRISE FUND- ED</u>	<u>74 SCHOLARSHIP FUND</u>	<u>Total</u>
402 AP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
404 CONTRACTS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450 PAYROLL DEDUCTIONS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451 PAYROLL DED.-FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
452 PAYROLL DED.-INCOME TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
453 PAYROLL DED.-HEALTH INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454 PAYROLL DEDUCTION - RETIRE.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455 PAYROLL DED.-MISC. INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456 PAYROLL DED.-TAX SHELTERED ANU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
475 161 PATRON BALANCE	0.00	0.00	0.00	0.00	7,948.30	0.00	0.00	7,948.30
Current Liabilities	0.00	0.00	0.00	0.00	7,948.30	0.00	0.00	7,948.30
<b>Other Liabilities</b>								
690 BUDGETED EXPENDITURES	4,162,181.00	1,352,000.00	785,260.00	533,225.00	275,000.00	9,000.00	0.00	7,116,666.00
692 LESS: EXPENDITURES TO DATE	(2,042,656.38)	(981,975.56)	(394,976.67)	(533,225.00)	(160,196.65)	0.00	(12,532.40)	(4,125,562.66)
Other Liabilities	2,119,524.62	370,024.44	390,283.33	0.00	114,803.35	9,000.00	(12,532.40)	2,991,103.34
<b>Deferred Inflows of Resources</b>								
551 UNAVAILABLE REVENUE- PROPERTY TAXES	634,823.15	542,389.46	325,906.78	233,144.29	0.00	0.00	0.00	1,736,263.68
Deferred Inflows of Resources	634,823.15	542,389.46	325,906.78	233,144.29	0.00	0.00	0.00	1,736,263.68
<b>Fund Balance</b>								
704 002 FUND BALANCE BUDGETED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704 608 STUDENT COUNCIL FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
704 616 NHS FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
704 700 COMMUNITY SCHOLARSHIP FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	35,316.82	35,316.82
704 705 BOWES SCHOLARSHIP FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
704 706 HARRIS SCHOLARSHIP FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	9,000.00
704 707 WILSON SCHOLARSHIP FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00

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

	<u>10 GENERAL FUND</u>	<u>21 CAPITAL OUTLAY FUND</u>	<u>22 SPECIAL EDUCATION FUND</u>	<u>31 BOND REDEMPTION</u>	<u>51 FOOD SERVICE</u>	<u>53 ENTERPRISE FUND- ED</u>	<u>74 SCHOLARSHIP FUND</u>	<u>Total</u>
704 FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
708 000 Unrestricted Net Assets FUND BALANCE	0.00	0.00	0.00	0.00	0.00	3,292.03	0.00	3,292.03
708 Unrestricted Net Assets	0.00	0.00	0.00	0.00	18,708.88	0.00	0.00	18,708.88
714 000 NON-SPENDABLE ADVANCE TO T&A	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
721 000 RESTRICTED BOND FUND BALANCE FUND BALAN	0.00	0.00	0.00	332,671.59	0.00	0.00	0.00	332,671.59
721 002 RESTRICTED BOND FUND BALANCE BUDGETED F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
723 000 RESTRICTED CO FUND BALANCE FUND BALANCE	0.00	3,004,210.22	0.00	0.00	0.00	0.00	0.00	3,004,210.22
723 002 RESTRICTED CO FUND BALANCE BUDGETED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
724 000 RESTRICTED SE FUND BALANCE	0.00	0.00	308,087.18	0.00	0.00	0.00	0.00	308,087.18
724 002 RESTRICTED SE FUND BALANCE BUDGETED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
752 002 BUDGETED FUND BALANCE SUBS YEAR'S BUDGET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
753 000 UNEMPLOYMENT FUND FUND BALANCE	6,700.47	0.00	0.00	0.00	0.00	0.00	0.00	6,700.47
760 000 UNASSIGNED FUND BALANCE FUND BALANCE	635,846.15	0.00	0.00	0.00	0.00	0.00	0.00	635,846.15
Fund Balance	657,546.62	3,004,210.22	308,087.18	332,671.59	18,708.88	3,292.03	47,816.82	4,372,333.34
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity</b>	<b>3,411,894.39</b>	<b>3,916,624.12</b>	<b>1,024,277.29</b>	<b>565,815.88</b>	<b>141,460.53</b>	<b>12,292.03</b>	<b>35,284.42</b>	<b>9,107,648.66</b>

**REVENUE EXPENDITURE SUMMARY**  
01/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
<b>8</b>	<b>Revenue</b>					
10	GENERAL FUND					
10 1110	AD VALOREM TAXES	\$1,550,000.00	\$3,382.42	\$581,681.28	\$968,318.72	37.53
10 1120	PRIOR YEARS TAXES	\$12,000.00	\$0.00	\$1,087.96	\$10,912.04	9.07
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	\$109.77	\$815.29	\$684.71	54.35
10 1510	INTEREST	\$8,000.00	\$231.69	\$1,792.39	\$6,207.61	22.40
10 1710	ADMISSIONS	\$27,000.00	\$5,169.00	\$20,812.05	\$6,187.95	77.08
10 1790	OTHER ACTIVITY HOST FEES	\$6,500.00	\$0.00	\$1,440.00	\$5,060.00	22.15
10 1910	RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1920	CONTRIBUTIONS AND DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1941	SERVICES WITHIN STATE-TUITION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1943	SERVICES PROVIDE OTHER LEA'S (DDN)	\$43,000.00	\$0.00	\$1,650.00	\$41,350.00	3.84
10 1973	MEDICAID INDIRECT SERV	\$2,000.00	\$467.20	\$1,346.11	\$653.89	67.31
10 1990	OTHER LOCAL REVENUE	\$15,000.00	\$98.00	\$5,299.98	\$9,700.02	35.33
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	\$1,203.83	\$7,571.14	\$8,428.86	47.32
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	\$965,572.00	\$736,943.00	56.71
10 3112	STATE APPORTIONMENT	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0.00
10 3114	BANK FRANCHISE TAX	\$35,000.00	\$0.00	\$0.00	\$35,000.00	0.00
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	\$0.00	\$34,942.00	0.00
10 4151 123	OTHER FED GRANT THRU STATE (FFVP)	\$13,000.00	\$1,310.45	\$6,367.21	\$6,632.79	48.98
10 4151 124	FFVP - Middle School	\$0.00	\$512.47	\$2,255.68	(\$2,255.68)	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	\$45,980.00	\$49,607.00	48.10
10 4159 159	TITLE II PART A	\$25,350.00	\$0.00	\$0.00	\$25,350.00	0.00
10 4190	OTHER FEDERAL SOURCE-WETLANDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 5100	SURPLUS CASH BALANCE	\$220,087.00	\$0.00	\$0.00	\$220,087.00	0.00
10 5110	OTHER FINANCING SOURCES	\$250,000.00	\$0.00	\$100,000.00	\$150,000.00	40.00
10	GENERAL FUND	\$4,162,181.00	\$149,122.83	\$1,756,498.81	\$2,405,682.19	42.20
21	CAPITAL OUTLAY FUND					
21 1110	AD VALOREM TAXES	\$1,300,000.00	\$2,230.37	\$509,895.13	\$790,104.87	39.22
21 1120	PRIOR YEARS TAXES	\$10,000.00	\$0.00	\$455.46	\$9,544.54	4.55

**REVENUE EXPENDITURE SUMMARY**  
01/2026

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	\$59.90	\$649.02	\$350.98	64.90
21 1510	INTEREST	\$30,000.00	\$1,918.56	\$27,083.25	\$2,916.75	90.28
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	\$0.00	\$0.00	0.00
21 1990	OTHER	\$1,000.00	\$0.00	\$4,232.07	(\$3,232.07)	423.21
21 2200	REVENUE IN LIEU OF TAXES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 4151 198	OTHER FED GRANT - Clean Diesel Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 4153 153	TITLE IV	\$0.00	\$0.00	\$2,727.00	(\$2,727.00)	0.00
21 4159 159	REAP/TITLE II PART A REVENUE	\$0.00	\$0.00	\$965.00	(\$965.00)	0.00
21 5130	SALE OF SURPLUS PROPERTY	\$0.00	\$0.00	\$50.00	(\$50.00)	0.00
21	CAPITAL OUTLAY FUND	\$1,352,000.00	\$4,208.83	\$546,056.93	\$805,943.07	40.39
22	SPECIAL EDUCATION FUND					
22 1110	AD VALOREM TAXES	\$725,000.00	\$1,342.11	\$306,835.40	\$418,164.60	42.32
22 1120	PRIOR YEARS TAXES	\$6,000.00	\$0.00	\$259.55	\$5,740.45	4.33
22 1190	PENALTIES AND INTEREST ON TAX	\$1,000.00	\$36.05	\$385.86	\$614.14	38.59
22 1972	MEDICAID DIRECT SERVICES (DSS)	\$1,500.00	\$296.62	\$1,601.77	(\$101.77)	106.78
22 1973	MEDICAID INDIRECT SERVICE (State)	\$500.00	\$82.45	\$225.54	\$274.46	45.11
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	\$1,757.23	\$309,308.12	\$475,951.88	39.39
31	BOND REDEMPTION					
31 1110	AD VALOREM TAXES	\$529,725.00	\$971.87	\$222,187.67	\$307,537.33	41.94
31 1120	PRIOR YEARS TAXES	\$2,500.00	\$0.00	\$86.39	\$2,413.61	3.46
31 1190	PENALTIES AND INTEREST ON TAX	\$500.00	\$26.11	\$254.17	\$245.83	50.83
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	\$997.98	\$222,528.23	\$310,696.77	41.73
51	FOOD SERVICE					
51 1510	INTEREST	\$11,500.00	\$221.50	\$2,473.99	\$9,026.01	21.51
51 1610	SALES TO PUPILS	\$115,000.00	\$7,823.90	\$68,320.66	\$46,679.34	59.41
51 1620	SALES TO ADULTS	\$1,000.00	\$28.80	\$204.50	\$795.50	20.45
51 1623	MEALS PAID BY DISTRICT	\$18,000.00	\$1,539.85	\$8,003.10	\$9,996.90	44.46
51 1630	OTHER SALES	\$500.00	\$73.74	\$261.17	\$238.83	52.23
51 1633	ALA CARTE (SECONDS) PAID BY DISTRICT	\$0.00	\$2,221.00	\$3,697.00	(\$3,697.00)	0.00
51 1670 128	DONATIONS (Beef to School)	\$2,500.00	\$0.00	\$1,435.00	\$1,065.00	57.40

**REVENUE EXPENDITURE SUMMARY**  
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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	\$6,216.17	\$33,556.92	\$46,443.08	41.95
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	\$18,124.96	\$119,187.37	\$155,812.63	43.34
53	ENTERPRISE FUND-DR.ED					
53 1316	DRIVER ED TUITION	\$8,250.00	\$0.00	\$0.00	\$8,250.00	0.00
53 5100	SURPLUS CASH BALANCE	\$750.00	\$0.00	\$0.00	\$750.00	0.00
53	ENTERPRISE FUND-DR.ED	\$9,000.00	\$0.00	\$0.00	\$9,000.00	0.00
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 700	CONTRIBUTIONS AND DONATIONS - Community	\$0.00	\$400.00	\$500.00	(\$500.00)	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	\$400.00	\$500.00	(\$500.00)	0.00
8	Revenue	\$7,116,666.00	\$174,611.83	\$2,954,079.46	\$4,162,586.54	41.51
<b>9</b>	<b>Expenditure</b>					
10	GENERAL FUND					
10 1111 000 111	ELEMENTARY CERTIFIED STAFF	\$584,000.00	\$48,589.73	\$242,948.65	\$341,051.35	41.60
10 1111 000 120	SUBSTITUTES	\$12,000.00	\$924.00	\$6,429.75	\$5,570.25	53.58
10 1111 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00

**REVENUE EXPENDITURE SUMMARY**  
01/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 1111 000 210	OASI	\$45,600.00	\$3,368.84	\$16,948.92	\$28,651.08	37.17
10 1111 000 220	RETIREMENT	\$35,040.00	\$2,757.70	\$13,790.77	\$21,249.23	39.36
10 1111 000 230	HEALTH INSURANCE	\$119,400.00	\$9,085.02	\$46,100.74	\$73,299.26	38.61
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	\$342.53	\$2,470.44	(\$470.44)	123.52
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	\$105.25	\$8,661.09	\$1,468.91	85.50
10 1111 000 412	Technology Supplies	\$250.00	\$0.00	\$115.00	\$135.00	46.00
10 1111 000 424	Instructional Wkbks/Class Subscriptions	\$6,000.00	\$8.40	\$6,867.34	(\$867.34)	114.46
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	\$1,900.00	\$1,900.00	(\$1,900.00)	0.00
10 1111 159 424	Instructional Wkbks/Class Subscriptions	\$0.00	\$0.00	\$1,642.00	(\$1,642.00)	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	\$137,345.91	\$197,204.09	41.05
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	\$336.00	\$2,817.00	\$8,183.00	25.61
10 1121 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1121 000 210	OASI	\$26,450.00	\$1,940.27	\$10,030.06	\$16,419.94	37.92
10 1121 000 220	RETIREMENT	\$20,075.00	\$1,609.11	\$8,130.19	\$11,944.81	40.50
10 1121 000 230	HEALTH INSURANCE	\$67,110.00	\$5,248.24	\$26,642.47	\$40,467.53	39.70
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	\$0.00	\$117.00	\$883.00	11.70
10 1121 000 319	OTHER PROF AND TECH SERVICES	\$1,500.00	\$195.41	\$1,861.49	(\$361.49)	124.10

REVENUE EXPENDITURE SUMMARY  
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Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 1121 000 323	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	\$310.50	\$6,352.82	(\$352.82)	105.88
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	\$315.68	\$1,310.31	(\$1,010.31)	436.77
10 1121 000 424	Instructional Wkbks/Class Subscriptions	\$1,000.00	\$8.40	\$1,455.25	(\$455.25)	145.53
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	\$500.00	\$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	\$44,390.31	\$233,553.45	\$211,446.55	52.48
10 1131 000 112	Instructional Aides/Paraprofessionals	\$6,000.00	\$19.93	\$159.38	\$5,840.62	2.66
10 1131 000 120	SUBSTITUTES	\$20,000.00	\$2,002.50	\$21,756.75	(\$1,756.75)	108.78
10 1131 000 130	OVERTIME	\$2,000.00	\$123.78	\$731.47	\$1,268.53	36.57
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	\$3,411.41	\$18,719.30	\$17,480.70	51.71
10 1131 000 220	RETIREMENT	\$28,400.00	\$2,507.79	\$13,229.88	\$15,170.12	46.58
10 1131 000 230	HEALTH INSURANCE	\$96,500.00	\$7,244.65	\$37,751.18	\$58,748.82	39.12
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	\$80.00	\$895.00	\$605.00	59.67
10 1131 000 319	OTHER PROF AND TECH SERVICES	\$3,500.00	\$201.40	\$1,962.40	\$1,537.60	56.07
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	\$205.00	\$2,386.37	(\$786.37)	149.15
10 1131 000 325	RENTALS	\$500.00	\$685.50	\$1,057.00	(\$557.00)	211.40
10 1131 000 334	TRAVEL,MEALS,LODGING	\$6,000.00	\$1,629.62	\$4,400.73	\$1,599.27	73.35
10 1131 000 340	COMMUNICATIONS	\$2,000.00	\$100.00	\$700.00	\$1,300.00	35.00
10 1131 000 393	DISTANCE LEARNING TUIT/FEES ACADEMIC	\$1,000.00	\$0.00	\$650.00	\$350.00	65.00
10 1131 000 411	HS VOC NON-TECH SUPP	\$20,000.00	\$3,992.21	\$12,070.35	\$7,929.65	60.35
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	\$1,285.82	\$1,569.37	\$1,430.63	52.31
10 1131 000 423	Electronic Textbooks	\$0.00	\$0.00	\$147.30	(\$147.30)	0.00
10 1131 000 424	Instructional Wkbks/Class Subscriptions	\$6,000.00	\$0.00	\$1,437.59	\$4,562.41	23.96
10 1131 000 425	Periodicals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
10 1131 000 479	Other non-consumable Supplies	\$2,000.00	\$0.00	\$7,309.55	(\$5,309.55)	365.48

**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 000 640	DUES AND FEES	\$250.00	\$252.00	\$252.00	(\$2.00)	100.80
10 1131 159 319	OTHER PROF AND TECH SERVICES	\$0.00	\$500.00	\$500.00	(\$500.00)	0.00
10 1131 159 412 032	Technology Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1131 159 422	Instructional Software	\$0.00	\$0.00	\$1,549.00	(\$1,549.00)	0.00
10 1131 161 424	Instructional Wkbks/Class Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1141 000 111	Certified Staff (Pre-K)	\$37,604.00	\$3,133.67	\$15,668.35	\$21,935.65	41.67
10 1141 000 120	SUBSTITUTES	\$1,000.00	\$0.00	\$375.00	\$625.00	37.50
10 1141 000 210	OASI	\$2,955.00	\$239.73	\$1,227.34	\$1,727.66	41.53
10 1141 000 220	RETIREMENT	\$2,260.00	\$188.02	\$940.10	\$1,319.90	41.60
10 1141 000 230	HEALTH INSURANCE	\$900.00	\$74.64	\$373.20	\$526.80	41.47
10 1141 000 411	Non-Technology Supplies	\$800.00	\$0.00	\$388.73	\$411.27	48.59
10 1141 000 424	Instructional Wkbks/Class Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1141 000 425	Periodicals	\$236.00	\$0.00	\$0.00	\$236.00	0.00
10 1250 000 111	Certified Staff (ELL)	\$37,800.00	\$3,780.00	\$18,900.00	\$18,900.00	50.00
10 1250 000 120	SUBSTITUTES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
10 1250 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1250 000 210	OASI	\$2,970.00	\$284.20	\$1,420.98	\$1,549.02	47.84
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	\$4,164.68	\$7,775.32	34.88
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	\$230.79	\$869.21	20.98
10 1250 000 424	Instructional Wkbks/Class Subscriptions	\$520.00	\$24.95	\$1,064.61	(\$544.61)	204.73
10 1273 000 111	TITLE I CERT STAFF LOCAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 000 112	Instructional Aides/Paraprofessionals	\$13,654.00	\$0.00	\$0.00	\$13,654.00	0.00
10 1273 000 120	SUBSTITUTES	\$0.00	\$0.00	\$675.00	(\$675.00)	0.00
10 1273 000 130	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 000 210	OASI	\$0.00	\$0.00	\$51.64	(\$51.64)	0.00
10 1273 000 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 000 411	TITLE I NON-TECH SUPP LOCAL	\$0.00	\$0.00	\$343.91	(\$343.91)	0.00
10 1273 000 422	Instructional Software - local	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 000 424	Instructional Wkbks/Class Subsc LOCAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 149 111	Certified Staff (SRSA)	\$32,550.00	\$2,712.50	\$13,562.50	\$18,987.50	41.67
10 1273 149 112	Classified Staff (SRSA)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
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	\$1,037.55	\$1,354.45	43.38

**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 149 220	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	\$18,818.15	\$26,341.85	41.67
10 1273 158 112	Instructional Aides/Paraprofessionals	\$12,340.00	\$1,994.13	\$16,038.58	(\$3,698.58)	129.97
10 1273 158 210	OASI	\$5,961.00	\$357.90	\$2,253.70	\$3,707.30	37.81
10 1273 158 220	RETIREMENT	\$3,450.00	\$345.47	\$2,091.43	\$1,358.57	60.62
10 1273 158 230	HEALTH INSURANCE	\$11,940.00	\$1,742.35	\$8,711.75	\$3,228.25	72.96
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	\$600.00	(\$600.00)	0.00
10 1273 159 210	OASI	\$0.00	\$0.00	\$45.91	(\$45.91)	0.00
10 1273 159 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 159 230	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 159 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)	0.00
10 1273 159 334	TRAVEL,MEALS,LODGING	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 1273 159 411	Non-Technology Supplies	\$0.00	\$0.00	\$975.00	(\$975.00)	0.00
10 1273 159 424	Instructional Wkbks/Class Subscr-REAP	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2122 000 111	GUIDANCE CERT STAFF	\$56,755.00	\$4,729.42	\$23,647.10	\$33,107.90	41.67
10 2122 000 210	OASI	\$4,345.00	\$361.80	\$1,808.99	\$2,536.01	41.63
10 2122 000 220	RETIREMENT	\$3,405.00	\$283.77	\$1,418.85	\$1,986.15	41.67
10 2122 000 230	HEALTH INSURANCE	\$11,940.00	\$994.56	\$4,054.80	\$7,885.20	33.96
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
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	\$629.99	\$1,496.48	\$3,503.52	29.93

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 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	\$164.79	\$260.21	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	\$0.00	\$200.00	0.00
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	(\$0.02)	\$0.02	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	\$8,000.00	\$9,700.00	(\$9,700.00)	0.00
10 2219 159 411	Non-Technology Supplies	\$0.00	\$869.40	\$869.40	(\$869.40)	0.00
10 2222 000 111	LIBRARY CERT STAFF	\$27,685.00	\$2,306.96	\$11,534.80	\$16,150.20	41.66
10 2222 000 120	SUBSTITUTES	\$0.00	\$1,485.00	\$3,194.25	(\$3,194.25)	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	\$290.09	\$1,126.76	\$993.24	53.15
10 2222 000 220	RETIREMENT	\$1,665.00	\$138.42	\$692.10	\$972.90	41.57
10 2222 000 230	HEALTH INSURANCE	\$5,970.00	\$497.28	\$2,486.40	\$3,483.60	41.65
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	\$43.66	\$829.34	5.00
10 2222 000 412	Technology Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2222 000 424	Instructional Wkbks/Class Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2222 000 425	LIBRARY PERIODICALS	\$2,000.00	\$0.00	\$343.05	\$1,656.95	17.15
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	\$40,687.50	\$29,062.50	58.33
10 2227 000 210	OASI	\$5,340.00	\$444.66	\$3,112.62	\$2,227.38	58.29
10 2227 000 220	RETIREMENT	\$4,185.00	\$348.75	\$2,441.25	\$1,743.75	58.33
10 2227 000 230	HEALTH INSURANCE	\$19,960.00	\$1,662.93	\$11,640.51	\$8,319.49	58.32

**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 000 240	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	\$5,516.00	(\$516.00)	110.32
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	\$79.80	\$380.80	\$119.20	76.16
10 2227 000 411	TECHNOLOGY NON-TECH SUPP	\$500.00	\$40.00	\$73.27	\$426.73	14.65
10 2227 000 412	Technology Supplies	\$2,781.00	\$0.00	\$884.35	\$1,896.65	31.80
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	\$0.00	\$0.00	0.00
10 2311 000 113	BOARD OF ED ADMIN STAFF	\$7,500.00	\$0.00	\$3,675.00	\$3,825.00	49.00
10 2311 000 210	OASI	\$575.00	\$0.00	\$281.14	\$293.86	48.89
10 2311 000 315	REGISTRATION FEES	\$500.00	\$0.00	\$770.39	(\$270.39)	154.08
10 2311 000 319	OTHER PROF AND TECH SERVICES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
10 2311 000 334	TRAVEL,MEALS,LODGING	\$1,000.00	\$0.00	\$353.51	\$646.49	35.35
10 2311 000 340	COMMUNICATIONS	\$7,000.00	\$200.81	\$2,820.44	\$4,179.56	40.29
10 2311 000 411	BD OF ED NON-TECH SUPP	\$2,000.00	\$0.00	\$447.01	\$1,552.99	22.35
10 2311 000 472	Non Instruction Comp Software	\$0.00	\$1,333.00	\$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	\$23,000.00	\$23,000.00	\$1,000.00	95.83
10 2321 000 113	SUPT ADMIN STAFF	\$50,015.00	\$4,167.91	\$28,818.13	\$21,196.87	57.62
10 2321 000 210	OASI	\$3,830.00	\$318.92	\$2,205.43	\$1,624.57	57.58
10 2321 000 220	RETIREMENT	\$3,005.00	\$253.07	\$1,750.06	\$1,254.94	58.24
10 2321 000 230	HEALTH INSURANCE	\$11,285.00	\$947.06	\$6,549.13	\$4,735.87	58.03
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	\$620.00	\$580.00	51.67
10 2321 000 319	OTHER PROF AND TECH SERVICES	\$1,000.00	\$0.00	\$500.00	\$500.00	50.00
10 2321 000 334	TRAVEL,MEALS,LODGING	\$2,000.00	\$0.00	\$1,644.05	\$355.95	82.20
10 2321 000 340	COMMUNICATIONS	\$600.00	\$50.00	\$350.00	\$250.00	58.33
10 2321 000 411	SUPT NON-TECH SUPP	\$2,835.00	\$26.99	\$206.99	\$2,628.01	7.30

**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 000 412	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	\$1,000.00	\$0.00	100.00
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	\$3,760.85	\$11,700.10	\$6,299.90	65.00
10 2329 000 313	PAYMENTS TO COOPS BY SCHOOLS	\$971.00	\$80.84	\$565.88	\$405.12	58.28
10 2410 000 113	PRINCIPALS ADMIN STAFF	\$98,030.00	\$8,169.17	\$53,956.03	\$44,073.97	55.04
10 2410 000 114	Classified Staff	\$82,000.00	\$5,204.07	\$43,474.20	\$38,525.80	53.02
10 2410 000 120	SUBSTITUTES	\$1,000.00	\$0.00	\$1,521.50	(\$521.50)	152.15
10 2410 000 130	OVERTIME	\$8,000.00	\$52.20	\$3,898.06	\$4,101.94	48.73
10 2410 000 210	OASI	\$14,500.00	\$971.01	\$7,442.90	\$7,057.10	51.33
10 2410 000 220	RETIREMENT	\$11,400.00	\$808.81	\$6,099.35	\$5,300.65	53.50
10 2410 000 230	HEALTH INSURANCE	\$50,720.00	\$3,295.82	\$19,355.40	\$31,364.60	38.16
10 2410 000 240	WORKMENS COMPENSATION	\$1,975.00	\$0.00	\$1,971.66	\$3.34	99.83
10 2410 000 315	REGISTRATION FEES	\$2,000.00	\$0.00	\$410.00	\$1,590.00	20.50
10 2410 000 319	OTHER PROF AND TECH SERVICES	\$5,000.00	\$99.46	\$339.29	\$4,660.71	6.79
10 2410 000 334	TRAVEL,MEALS,LODGING	\$2,300.00	\$0.00	\$293.02	\$2,006.98	12.74
10 2410 000 340	COMMUNICATIONS	\$4,200.00	\$54.55	\$1,367.84	\$2,832.16	32.57
10 2410 000 411	Non-Technology Supplies	\$2,505.00	\$0.00	\$1,087.34	\$1,417.66	43.41
10 2410 000 412	Technology Supplies	\$0.00	\$0.00	\$235.00	(\$235.00)	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	\$36.13	\$97.60	\$202.40	32.53
10 2529 000 113	BUS OFF ADMIN STAFF	\$70,750.00	\$5,895.83	\$41,270.81	\$29,479.19	58.33
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	\$3,183.95	\$2,316.05	57.89
10 2529 000 220	RETIREMENT	\$4,285.00	\$356.58	\$2,496.38	\$1,788.62	58.26
10 2529 000 230	HEALTH INSURANCE	\$31,555.00	\$2,629.44	\$18,406.08	\$13,148.92	58.33
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	\$100.00	\$400.00	20.00
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	\$227.00	\$704.00	(\$104.00)	117.33
10 2529 000 411	BUS OFF NON-TECH SUPP	\$1,000.00	\$59.96	\$383.61	\$616.39	38.36
10 2529 000 412	Technology Supplies	\$0.00	\$0.00	\$77.89	(\$77.89)	0.00
10 2529 000 640	DUES AND FEES	\$4,185.00	\$240.73	\$2,087.53	\$2,097.47	49.88
10 2529 000 651	LIABILITY INSURANCE	\$0.00	\$0.00	\$252.50	(\$252.50)	0.00
10 2549 000 114	OP & MAINT CLASS STAFF	\$180,000.00	\$17,046.79	\$100,329.41	\$79,670.59	55.74
10 2549 000 120	SUBSTITUTES	\$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 2549 000 130	OVERTIME	\$22,000.00	\$1,504.84	\$11,857.12	\$10,142.88	53.90
10 2549 000 140	SALARIES - PAYOUT LEAVE	\$0.00	\$0.00	\$500.00	(\$500.00)	0.00
10 2549 000 190	OTHER SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2549 000 210	OASI	\$15,550.00	\$1,362.08	\$8,443.38	\$7,106.62	54.30
10 2549 000 220	RETIREMENT	\$12,200.00	\$1,076.92	\$6,505.65	\$5,694.35	53.33
10 2549 000 230	HEALTH INSURANCE	\$30,000.00	\$3,415.60	\$16,325.02	\$13,674.98	54.42
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	\$1,052.04	\$2,795.32	\$17,204.68	13.98
10 2549 000 321	PUBLIC UTILITY SERVICES	\$131,000.00	\$11,688.30	\$50,537.47	\$80,462.53	38.58
10 2549 000 322	CLEANING SERVICES	\$10,000.00	\$877.92	\$4,009.96	\$5,990.04	40.10
10 2549 000 323	REPAIRS & \ MAINTENANCE	\$60,000.00	\$2,868.07	\$19,218.84	\$40,781.16	32.03
10 2549 000 325	RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 2549 000 334	TRAVEL,MEALS,LODGING	\$285.00	\$0.00	\$58.10	\$226.90	20.39
10 2549 000 340	COMMUNICATIONS	\$12,500.00	\$802.77	\$5,462.62	\$7,037.38	43.70
10 2549 000 411	OP & MAINT NON-TECH SUPP	\$52,000.00	\$2,535.62	\$23,048.80	\$28,951.20	44.32
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	\$10.00	\$113.25	(\$113.25)	0.00
10 2549 000 651	INSURANCE	\$30,000.00	\$0.00	\$75,150.69	(\$45,150.69)	250.50
10 2559 000 114	TRANS CLASS STAFF	\$73,000.00	\$4,971.90	\$38,910.79	\$34,089.21	53.30
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	\$754.17	\$4,919.67	\$4,080.33	54.66
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	\$437.09	\$3,356.86	\$3,143.14	51.64
10 2559 000 220	RETIREMENT	\$5,000.00	\$293.61	\$2,162.78	\$2,837.22	43.26
10 2559 000 230	HEALTH INSURANCE	\$15,000.00	\$939.43	\$5,349.45	\$9,650.55	35.66
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	\$454.97	\$2,008.67	\$2,491.33	44.64
10 2559 000 323	REPAIRS & \ MAINTENANCE	\$15,405.00	\$0.00	\$13,430.81	\$1,974.19	87.18
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	\$59.79	\$429.37	\$570.63	42.94
10 2559 000 411	Non-Technology Supplies	\$5,500.00	\$1,408.03	\$2,498.15	\$3,001.85	45.42
10 2559 000 413	TRANS MOTOR FUEL	\$46,500.00	\$4,001.10	\$16,560.61	\$29,939.39	35.61
10 2559 000 479	Other non-consumable Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
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

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 2569 123 411	Non-Technology Supplies (FFVP)	\$0.00	\$466.60	\$1,233.58	(\$1,233.58)	0.00
10 2569 123 461	FOOD SUPPLIES - FFVP	\$12,000.00	\$1,248.25	\$5,938.32	\$6,061.68	49.49
10 2569 124 411	Non-Technology Supplies (FFVP-JR HIGH)	\$0.00	\$0.00	\$193.50	(\$193.50)	0.00
10 2569 124 461	FOOD SUPPLIES (FFVP-JR HIGH)	\$0.00	\$32.27	\$1,617.72	(\$1,617.72)	0.00
10 2642 000 319	OTHER PROF AND TECH SERVICES	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
10 6100 000 111	MALE ACT CERT STAFF	\$25,500.00	\$2,660.43	\$11,071.79	\$14,428.21	43.42
10 6100 000 190	OTHER SALARIES	\$9,000.00	\$30.00	\$1,371.51	\$7,628.49	15.24
10 6100 000 210	OASI	\$2,700.00	\$205.81	\$951.94	\$1,748.06	35.26
10 6100 000 220	RETIREMENT	\$2,070.00	\$113.75	\$334.42	\$1,735.58	16.16
10 6100 000 315	REGISTRATION FEES	\$500.00	\$0.00	\$35.00	\$465.00	7.00
10 6100 000 319	PRO.& TECHNICAL SERVICES	\$10,000.00	\$0.00	\$6,721.26	\$3,278.74	67.21
10 6100 000 323	REPAIRS & \ MAINTENANCE	\$2,000.00	\$0.00	\$1,576.15	\$423.85	78.81
10 6100 000 325	RENTALS	\$1,555.00	\$0.00	\$1,178.75	\$376.25	75.80
10 6100 000 334	TRAVEL,MEALS,LODGING	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00
10 6100 000 411	MALE ACTIVITIES NON-TECH SUPP	\$4,000.00	\$0.00	\$1,376.35	\$2,623.65	34.41
10 6100 000 479	Other non-consumable Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6100 000 640	DUES AND FEES	\$300.00	\$0.00	\$0.00	\$300.00	0.00
10 6200 000 111	FEMALE ACTIVITIES CERT STAFF	\$20,000.00	\$2,784.58	\$14,780.90	\$5,219.10	73.90
10 6200 000 190	OTHER SALARIES	\$4,000.00	\$30.00	\$962.18	\$3,037.82	24.05
10 6200 000 210	OASI	\$1,850.00	\$215.31	\$1,204.40	\$645.60	65.10
10 6200 000 220	RETIREMENT	\$1,400.00	\$25.08	\$172.32	\$1,227.68	12.31
10 6200 000 315	REGISTRATION FEES	\$1,000.00	\$40.00	\$560.00	\$440.00	56.00
10 6200 000 319	PRO.& TECHNICAL SERVICES	\$16,000.00	\$275.00	\$4,747.02	\$11,252.98	29.67
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	\$1,811.64	\$5,948.29	\$7,151.71	45.41
10 6550 000 130	OVERTIME	\$6,500.00	\$355.47	\$5,124.50	\$1,375.50	78.84
10 6550 000 210	OASI	\$1,600.00	\$165.78	\$847.10	\$752.90	52.94
10 6550 000 220	RETIREMENT	\$1,245.00	\$125.94	\$660.26	\$584.74	53.03
10 6550 000 230	HEALTH INSURANCE	\$150.00	\$0.00	\$0.00	\$150.00	0.00
10 6550 000 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10 6900 000 111	COMBINED ACTIV CERT STAFF	\$56,000.00	\$4,722.75	\$19,653.18	\$36,346.82	35.09
10 6900 000 114	Instructional Aides/Paraprofessionals	\$6,000.00	\$622.00	\$622.00	\$5,378.00	10.37
10 6900 000 130	OVERTIME	\$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 6900 000 190	OTHER SALARIES	\$575.00	\$0.00	\$0.00	\$575.00	0.00
10 6900 000 210	OASI	\$2,500.00	\$399.12	\$1,449.41	\$1,050.59	57.98
10 6900 000 220	RETIREMENT	\$3,750.00	\$188.79	\$978.38	\$2,771.62	26.09
10 6900 000 230	HEALTH INSURANCE	\$10,400.00	\$675.35	\$3,408.22	\$6,991.78	32.77
10 6900 000 315	REGISTRATION FEES	\$6,000.00	\$250.00	\$2,260.20	\$3,739.80	37.67
10 6900 000 319	PRO.& TECHNICAL SERVICES	\$6,000.00	\$0.00	\$1,031.20	\$4,968.80	17.19
10 6900 000 321	PUBLIC UTILITY SERVICES	\$2,500.00	\$161.25	\$1,385.68	\$1,114.32	55.43
10 6900 000 323	REPAIRS & \ MAINTENANCE	\$0.00	\$0.00	\$28.00	(\$28.00)	0.00
10 6900 000 325	RENTALS	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00
10 6900 000 334	TRAVEL,MEALS,LODGING	\$12,000.00	\$201.00	\$1,538.27	\$10,461.73	12.82
10 6900 000 411	COMBINED ACT NON-TECH SUPP	\$8,000.00	\$538.75	\$3,721.66	\$4,278.34	46.52
10 6900 000 472	Non Instruction Comp Software (BOUND)	\$750.00	\$0.00	\$885.00	(\$135.00)	118.00
10 6900 000 479	Other non-consumable Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00
10 6900 000 640	DUES AND FEES	\$1,000.00	\$10.00	\$164.00	\$836.00	16.40
10 8110 000 690	MISC	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00
10	GENERAL FUND	\$4,162,181.00	\$360,411.20	\$2,041,821.38	\$2,120,359.62	49.06
21	CAPITAL OUTLAY FUND					
21 1111 000 421	CURR PRINTED TEXTBOOKS	\$30,000.00	\$0.00	\$13,455.10	\$16,544.90	44.85
21 1111 000 422	INSTRUCTIONAL SOFTWARE	\$15,000.00	\$0.00	\$11,537.50	\$3,462.50	76.92
21 1111 000 423	Electronic Textbooks	\$1,500.00	\$0.00	\$1,073.00	\$427.00	71.53
21 1111 000 424	Instructional Wkbks/Class Subscriptions	\$7,000.00	\$0.00	\$1,115.50	\$5,884.50	15.94
21 1111 000 541	COMPUTER EQUIPMENT	\$15,000.00	\$0.00	\$5,775.00	\$9,225.00	38.50
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	\$3,692.48	(\$3,692.48)	0.00
21 1121 000 421	Printed Textbooks	\$35,000.00	\$0.00	\$34,850.00	\$150.00	99.57
21 1121 000 422	Instructional Software	\$4,000.00	\$0.00	\$3,862.00	\$138.00	96.55
21 1121 000 423	Electronic Textbooks	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 1121 000 424	Instructional Wkbks/Class Subscriptions	\$0.00	\$0.00	\$845.00	(\$845.00)	0.00
21 1121 000 473	Computer Licensing Fees	\$1,500.00	\$0.00	\$1,380.56	\$119.44	92.04
21 1121 000 541	COMPUTER EQUIPMENT	\$6,000.00	\$0.00	\$1,925.00	\$4,075.00	32.08
21 1121 000 549	EQUIP OTHER COMP	\$12,000.00	\$0.00	\$0.00	\$12,000.00	0.00
21 1131 000 421	Printed Textbooks	\$38,000.00	\$0.00	\$34,969.26	\$3,030.74	92.02
21 1131 000 422	Instructional Software	\$2,000.00	\$0.00	\$1,170.00	\$830.00	58.50
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	\$1,925.00	\$18,075.00	9.63

REVENUE EXPENDITURE SUMMARY  
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Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
21 1131 000 549	EQUIP OTHER COMP VOCATIONAL	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00
21 2122 000 472	Non Instruction Comp Software	\$500.00	\$0.00	\$500.00	\$0.00	100.00
21 2219 000 472	Non Instruction Comp Software	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2222 000 472	Non Instruction Comp Software	\$1,500.00	\$0.00	\$1,375.68	\$124.32	91.71
21 2222 000 541	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2222 000 549	EQUIP OTHER COMP	\$5,130.00	\$0.00	\$0.00	\$5,130.00	0.00
21 2222 000 560	LIBRARY BOOKS/TEXTS	\$5,100.00	\$0.00	\$1,262.12	\$3,837.88	24.75
21 2222 000 591	COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2227 000 472	COMP.SOFTWARE ADM	\$1,000.00	\$0.00	\$892.00	\$108.00	89.20
21 2227 000 473	Computer Licensing Fees	\$8,000.00	\$0.00	\$7,458.25	\$541.75	93.23
21 2227 000 541	EQUIPMENT	\$56,000.00	\$0.00	\$50,349.16	\$5,650.84	89.91
21 2227 722 549	EQUIP OTHER COMP (ERATE)	\$0.00	\$0.00	\$17,484.79	(\$17,484.79)	0.00
21 2321 000 472	Non Instruction Comp Software	\$18,300.00	\$0.00	\$0.00	\$18,300.00	0.00
21 2321 000 541	COMPUTER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2410 000 472	Non Instruction Comp Software	\$8,600.00	\$0.00	\$9,331.30	(\$731.30)	108.50
21 2410 000 479	Other non-consumable Supplies	\$0.00	\$0.00	\$1,410.62	(\$1,410.62)	0.00
21 2410 000 541	COMPUTER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2410 000 549	EQUIP OTHER COMP	\$1,400.00	\$0.00	\$0.00	\$1,400.00	0.00
21 2529 000 472	COMP.SOFTWARE ADM	\$12,500.00	\$0.00	\$5,421.84	\$7,078.16	43.37
21 2529 000 541	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2529 000 549	EQUIP OTHER COMP	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2529 000 591	COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2532 000 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$450.00	(\$450.00)	0.00
21 2532 000 510	LAND	\$0.00	\$0.00	\$193,636.24	(\$193,636.24)	0.00
21 2533 000 319	OTHER PROF AND TECH SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2549 000 323	REPAIRS & \ MAINTENANCE	\$300,000.00	\$0.00	\$154,684.81	\$145,315.19	51.56
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	\$0.00	\$15,067.51	\$34,932.49	30.14
21 2559 000 530	TRANS BUS GARAGE IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21 2559 000 550	EQUIP OTHER COMP	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00
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

REVENUE EXPENDITURE SUMMARY  
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Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
21 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	\$6,375.00	\$6,375.00	50.00
21 6900 000 472	Non Instruction Comp Software	\$2,000.00	\$0.00	\$1,800.00	\$200.00	90.00
21 6900 000 479	Other non-consumable Supplies	\$12,000.00	\$0.00	\$8,902.00	\$3,098.00	74.18
21 8110 000 690	OPERATING TRANSFERS OUT	\$250,000.00	\$0.00	\$100,000.00	\$150,000.00	40.00
21	CAPITAL OUTLAY FUND	\$1,352,000.00	\$0.00	\$981,975.56	\$370,024.44	72.63
22	SPECIAL EDUCATION FUND					
22 1221 000 111	MILD DISAB CERT STAFF	\$109,000.00	\$9,062.83	\$45,314.15	\$63,685.85	41.57
22 1221 000 112	Instructional Aides/Paraprofessionals	\$220,140.00	\$15,244.04	\$115,332.80	\$104,807.20	52.39
22 1221 000 120	SUBSTITUTES	\$16,000.00	\$581.75	\$12,461.75	\$3,538.25	77.89
22 1221 000 130	OVERTIME	\$16,000.00	\$1,107.96	\$8,597.57	\$7,402.43	53.73
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	\$1,756.82	\$12,713.06	\$14,986.94	45.90
22 1221 000 220	RETIREMENT	\$20,700.00	\$1,515.89	\$10,101.11	\$10,598.89	48.80
22 1221 000 230	HEALTH INSURANCE	\$100,000.00	\$7,585.09	\$38,770.36	\$61,229.64	38.77
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	\$0.00	\$500.00	0.00
22 1221 000 411	Non-Technology Supplies	\$2,500.00	\$21.76	\$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 Wbkks/Class Subscriptions	\$1,750.00	\$0.00	\$301.09	\$1,448.91	17.21
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	\$5,247.50	\$8,352.50	38.58
22 1222 000 210	OASI	\$965.00	\$76.61	\$383.16	\$581.84	39.71
22 1222 000 220	RETIREMENT	\$7,760.00	\$62.97	\$314.85	\$7,445.15	4.06
22 1222 000 230	HEALTH INSURANCE	\$0.00	\$198.91	\$990.61	(\$990.61)	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	\$25,710.92	\$33,289.08	43.58
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	\$4,971.47	\$3,553.53	58.32

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Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
22 2113 000 313	PAYMENTS TO COOPS BY SCHOOLS (Behavior Spec)	\$2,280.00	\$189.67	\$1,327.69	\$952.31	58.23
22 2142 000 313	PRO. & TECHNICAL SERVICES (Psychology)	\$20,325.00	\$1,693.69	\$11,855.83	\$8,469.17	58.33
22 2152 000 313	PRO. & TECHNICAL SERVICES (Speech)	\$26,435.00	\$2,202.84	\$17,381.37	\$9,053.63	65.75
22 2171 000 313	PRO. & TECHNICAL SERVICES (Phys Therapy)	\$6,270.00	\$522.24	\$3,655.68	\$2,614.32	58.30
22 2172 000 313	PRO. & TECHNICAL SERVICES (Occup Therapy)	\$11,745.00	\$978.42	\$6,848.94	\$4,896.06	58.31
22 2710 000 113	SPECIAL EDUCATION ADMINISTRATION	\$64,000.00	\$5,318.75	\$35,789.16	\$28,210.84	55.92
22 2710 000 210	OASI	\$4,900.00	\$395.95	\$2,634.07	\$2,265.93	53.76
22 2710 000 220	RETIREMENT	\$3,850.00	\$319.13	\$2,147.36	\$1,702.64	55.78
22 2710 000 230	HEALTH INSURANCE	\$14,550.00	\$1,271.20	\$8,113.40	\$6,436.60	55.76
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	\$58,293.96	\$394,976.67	\$390,283.33	50.30
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	\$191,775.00	\$387,175.00	\$0.00	100.00
31 5000 000 613	FISCAL AGENT'S FEES	\$700.00	\$350.00	\$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	\$192,125.00	\$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	\$6,060.77	\$50,650.57	\$37,349.43	57.56
51 2569 000 120	SUBSTITUTES	\$2,500.00	\$119.00	\$119.00	\$2,381.00	4.76
51 2569 000 130	OVERTIME	\$300.00	\$253.13	\$2,542.06	(\$2,242.06)	847.35
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	\$489.25	\$4,063.99	\$2,886.01	58.47
51 2569 000 220	RETIREMENT	\$5,300.00	\$270.65	\$2,296.66	\$3,003.34	43.33
51 2569 000 230	HEALTH INSURANCE	\$31,180.00	\$2,004.76	\$11,996.51	\$19,183.49	38.48
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
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	\$135.34	\$364.66	27.07
51 2569 000 411	FOOD SERV NON-TECH SUPP	\$8,000.00	\$389.04	\$5,666.74	\$2,333.26	70.83
51 2569 000 461	FOOD	\$99,754.00	\$12,176.85	\$70,865.44	\$28,888.56	71.04
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

REVENUE EXPENDITURE SUMMARY  
01/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
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	\$53.25	\$216.75	19.72
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	\$0.00	\$1,500.00	(\$1,500.00)	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	\$21,763.45	\$160,196.65	\$114,803.35	58.25
53	ENTERPRISE FUND-DR.ED					
53 3900 000 111	DRIVER'S ED CERTIFIED	\$5,850.00	\$0.00	\$0.00	\$5,850.00	0.00
53 3900 000 210	OASI	\$450.00	\$0.00	\$0.00	\$450.00	0.00
53 3900 000 220	RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
53 3900 000 323	REPAIRS & \ MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
53 3900 000 325	RENTALS	\$1,800.00	\$0.00	\$0.00	\$1,800.00	0.00
53 3900 000 411	Non-Technology Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00
53 3900 000 413	Motor Fuel	\$400.00	\$0.00	\$0.00	\$400.00	0.00
53 3900 000 651	INSURANCE	\$500.00	\$0.00	\$0.00	\$500.00	0.00
53	ENTERPRISE FUND-DR.ED	\$9,000.00	\$0.00	\$0.00	\$9,000.00	0.00
74	SCHOLARSHIP FUND					
74 4300 002 340	COMMUNICATIONS	\$0.00	\$92.40	\$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
74 4300 706 390	OTHER PROFESSIONAL SERVICES - Harris	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 4300 707 390	OTHER PROFESSIONAL SERVICES - Wilson	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74 4300 708 390	SCHOLARSHIP - WOODS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
74	SCHOLARSHIP FUND	\$0.00	\$92.40	\$12,532.40	(\$12,532.40)	0.00
9	Expenditure	\$7,116,666.00	\$632,686.01	\$4,124,727.66	\$2,991,938.34	57.96
	Grand Total:	\$0.00	(\$458,074.18)	(\$1,170,648.20)	\$1,170,648.20	49.73

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

CODE	ACCOUNT	BEGINNING BALANCE	EXPENSES	REVENUES	TOTAL BALANCE
71 1510	INTEREST	\$ 6,811.18		\$ 62.28	\$ 6,873.46
71 704 200	LIW AUTHOR'S CLUB FUND	\$ 12,692.20			\$ 12,692.20
71 704 201	BOOK FAIR FUND	1205.06			\$ 1,205.06
71 704 226	CLASS OF 2026 FUND	\$ 1,732.33			\$ 1,732.33
71 704 227	CLASS OF 2027 FUND	\$ 2,515.25	\$ 1,250.82	\$ 6,258.75	\$ 7,523.18
71 704 228	CLASS OF 2028 FUND	\$ -			\$ -
71 704 606	DRAMA CLUB FUND	\$ 4,473.90		\$ 322.00	\$ 4,795.90
71 704 607	D-CLUB FUND	\$ 1,411.51	\$ 84.00		\$ 1,327.51
71 704 608	STUDENT COUNCIL FUND BALANCE	\$ 1,699.44	\$ 43.31		\$ 1,656.13
71 704 609	YEARBOOK FUND BALANCE	\$ 1,417.94			\$ 1,417.94
71 704 610	FCCLA FUND	\$ 1,741.38			\$ 1,741.38
71 704 611	FB TEAM CAMP FUND	\$ 4,714.92			\$ 4,714.92
71 704 612	BBB TEAM CAMP FUND	\$ 146.66			\$ 146.66
71 704 615	FFA STUDENT PROJECTS FUND	\$ 2,613.46	\$ 25.20	\$ 600.00	\$ 3,188.26
71 704 616	NHS FUND	\$ 910.76			\$ 910.76
71 704 617	ED RISING FUND	\$ 1,419.00	\$ 475.00		\$ 944.00
71 704 621	VB TEAM CAMP FUND	\$ 4,154.46			\$ 4,154.46
71 704 622	GBB TEAM CAMP FUND	\$ 1,187.84			\$ 1,187.84
71 704 623	CHEERLEADING FUND	\$ 1,320.99			\$ 1,320.99
71 704 631	ART FUND	\$ 100.00			\$ 100.00
71 704 632	BAND FUND	\$ 6,254.57			\$ 6,254.57
71 704 633	VOCAL MUSIC FUND	\$ 1,375.31	\$ 325.00	\$ 1,207.25	\$ 2,257.56
71 704 634	TRI M FUND	\$ 1,249.27	\$ 66.81	\$ 10.00	\$ 1,192.46
71 704 644	FFA FUND	\$ 6,433.28	\$ 1,490.88	\$ 3,980.00	\$ 8,922.40
71 704 645	DISTRICT FFA FUND	\$ 495.02	\$ 727.44		\$ (232.42)
71 704 694	GOLF TEAM CAMP FUND	\$ 623.85			\$ 623.85
71 704 696	WRESTLING CLUB FUND	\$ 477.51			\$ 477.51
71 704 697	XCC TEAM FUND	\$ 100.00			\$ 100.00
71 704 702	BLUE JEAN FUND	\$ 1,724.51			\$ 1,724.51
71 704 999	IMPREST FUND	\$ 9,016.52	\$ 6,195.01	\$ 4,343.48	\$ 7,164.99
	<b>TOTAL</b>	<b>\$ 80,018.12</b>	<b>\$ 10,683.47</b>	<b>\$ 16,783.76</b>	<b>\$ 86,118.41</b>

BANK BALANCE 1/31/2026	\$	90,103.46	
Outstanding Checks	\$	3,985.05	
<b>BALANCE 1/31/2026</b>	<b>\$</b>	<b>86,118.41</b>	<b>\$ -</b>

Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
<b>71 704 005</b>			<b>INTEREST FUND BALANCE</b>			<b>*Previous Balance</b>						6,811.18
71 704 005			INTEREST FUND BALANCE									
71 1510			INTEREST									
01/31/2026	CR	768613			Interest #7 - Jan 2026	AB&T INTEREST	0.00	0.47	0.00	0.00		
01/31/2026	CR	768614			Interest #7 Sweep - Jan 2026	INTEREST FROM ICS SWEEP	0.00	61.81	0.00	0.00		
<b>71 704 005</b>			<b>INTEREST FUND BALANCE</b>			<b>*Current Activity</b>						62.28
						<b>*Ending Balance:</b>	0.00	62.28	0.00	0.00	0.00	6,873.46
<b>71 704 200</b>			<b>LIW AUTHOR'S CLUB FUND BALANCE</b>			<b>*Previous Balance</b>						12,692.20
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	12,692.20
<b>71 704 201</b>			<b>BOOK FAIR FUND BALANCE</b>			<b>*Previous Balance</b>						1,205.06
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	1,205.06
<b>71 704 224</b>			<b>CLASS OF 2024 FUND BALANCE</b>			<b>*Previous Balance</b>						0.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>71 704 226</b>			<b>CLASS OF 2026 FUND BALANCE</b>			<b>*Previous Balance</b>						1,732.33
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	0.00	1,732.33
<b>71 704 227</b>			<b>CLASS OF 2027 FUND BALANCE</b>			<b>*Previous Balance</b>						2,515.25
71 704 227			CLASS OF 2027 FUND BALANCE									
71 1990 227			CLASS OF 2027 REVENUE									
01/09/2026	CR	768603			GBB 1.8.26	CONCESSIONS	0.00	1,641.25	0.00	0.00		
01/12/2026	CR	768604			BBB vs. Arlington 1.9.26	CONCESSIONS	0.00	1,511.50	0.00	0.00		
01/12/2026	GJ	768604			Entry Error		0.00	(5.00)	0.00	0.00		
01/16/2026	CR	768607			GBB vs. Iroquois-LP 1.1	CONCESSIONS	0.00	1,456.25	0.00	0.00		
01/21/2026	CR	768610			DHBB vs. Hamlin 1.19.26	CONCESSIONS	0.00	1,654.75	0.00	0.00		
71 6900 227 690			CLASS OF 2027 EXPENDITURES									
01/12/2026	CD	12112025	7	21205	concession supplies	MAYNARDS FOOD CENTER	887.56	0.00	0.00	0.00		
01/12/2026	CD	13268	7	21204	Publish Jr Class - Softner Salt	KINGSBURY JOURNAL	42.00	0.00	0.00	0.00		
01/12/2026	CD	3824457	7	21200	beverages for concessions	CHESTERMAN COMPANY	321.26	0.00	0.00	0.00		
<b>71 704 227</b>			<b>CLASS OF 2027 FUND BALANCE</b>			<b>*Current Activity</b>						5,007.93
						<b>*Ending Balance:</b>	1,250.82	6,258.75	0.00	0.00	0.00	7,523.18
<b>71 704 606</b>			<b>DRAMA CLUB FUND BALANCE</b>			<b>*Previous Balance</b>						4,473.90
71 704 606			DRAMA CLUB FUND BALANCE									
71 1990 606			DRAMA CLUB REVENUE									
01/21/2026	CR	768609			Donations - One Act	MISCELLANEOUS	0.00	322.00	0.00	0.00		
<b>71 704 606</b>			<b>DRAMA CLUB FUND BALANCE</b>			<b>*Current Activity</b>						322.00
						<b>*Ending Balance:</b>	0.00	322.00	0.00	0.00	0.00	4,795.90
<b>71 704 607</b>			<b>D-CLUB FUND BALANCE</b>			<b>*Previous Balance</b>						1,411.51
71 704 607			D-CLUB FUND BALANCE									
71 6900 607 690			D-CLUB EXPENSES									
01/12/2026	CD	VB-2025	7	21201	Reimburse: Hospitality for Game Workers	DE SMET SCHOOL DISTRICT	84.00	0.00	0.00	0.00		
<b>71 704 607</b>			<b>D-CLUB FUND BALANCE</b>			<b>*Current Activity</b>						(84.00)



Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
71 704 631			ART FUND BALANCE			*Previous Balance						100.00
						*Ending Balance:	0.00	0.00	0.00	0.00	0.00	100.00
71 704 632			BAND FUND BALANCE			*Previous Balance						6,254.57
						*Ending Balance:	0.00	0.00	0.00	0.00	0.00	6,254.57
71 704 633			VOCAL MUSIC FUND BALANCE			*Previous Balance						1,375.31
71 704 633			VOCAL MUSIC FUND BALANCE									
71 1990 633			VOCAL MUSIC REVENUE									
01/21/2026	CR	768611			Pulled Pork Feed for Region Choir	MISCELLANEOUS	0.00	1,207.25	0.00	0.00		
71 6900 633 690			VOCAL MUSIC EXPENSES									
01/12/2026	CD	010497607	7	50	Midwest MS Region Conference (BT)	BMO HARRIS: AMERICAN CHORAL DIR.ASSOC.	325.00	0.00	0.00	0.00		
71 704 633			VOCAL MUSIC FUND BALANCE			*Current Activity						882.25
						*Ending Balance:	325.00	1,207.25	0.00	0.00	0.00	2,257.56
71 704 634			TRI-M FUND BALANCE			*Previous Balance						1,249.27
71 704 634			TRI-M FUND BALANCE									
71 1990 634			TRI-M REVENUE									
01/21/2026	CR	768612			Tri-M Dues	MISCELLANEOUS	0.00	10.00	0.00	0.00		
71 6900 634 690			TRI-M EXPENDITURES									
01/12/2026	CD	121525	7	50	Tri-M supplies	BMO HARRIS: DOLLAR GENERAL	22.30	0.00	0.00	0.00		
01/12/2026	CD	8861-121525	7	50	supplies	BMO HARRIS: MAYNARDS FOOD CENTER	35.01	0.00	0.00	0.00		
01/12/2026	CD	8862-121525	7	50	supplies	BMO HARRIS: MAYNARDS FOOD CENTER	9.50	0.00	0.00	0.00		
71 704 634			TRI-M FUND BALANCE			*Current Activity						(56.81)
						*Ending Balance:	66.81	10.00	0.00	0.00	0.00	1,192.46
71 704 644			FFA FUND BALANCE			*Previous Balance						6,433.28
71 704 644			FFA FUND BALANCE									
71 1990 644			FFA REVENUE									
01/12/2026	CR	768606			Panels - Wilkinson	MISCELLANEOUS	0.00	3,400.00	0.00	0.00		
01/12/2026	CR	768606			Shirt/Convention Fees	MISCELLANEOUS	0.00	297.00	0.00	0.00		
01/16/2026	CR	768608			Milk Money	MISCELLANEOUS	0.00	283.00	0.00	0.00		
71 6900 644 690			FFA EXPENSES									
01/12/2026	CD	0527282	7	21202	Milk	EAST SIDE JERSEY DAIRY ESJD	63.24	0.00	0.00	0.00		
01/12/2026	CD	0527163	7	21202	Milk	EAST SIDE JERSEY DAIRY ESJD	63.24	0.00	0.00	0.00		
01/12/2026	CD	0527051	7	21202	Milk	EAST SIDE JERSEY DAIRY ESJD	63.24	0.00	0.00	0.00		
01/12/2026	CD	749280	7	21206	FFA - juice	PERFORMANCE FOODSERVICE - MARSHALL	107.07	0.00	0.00	0.00		
01/12/2026	CD	752494	7	21206	FFA juice & cereal bars	PERFORMANCE FOODSERVICE - MARSHALL	119.35	0.00	0.00	0.00		
01/20/2026	CD	5416	7	21214	Popcorn Fundraiser	MCCONE FOODS	1,074.74	0.00	0.00	0.00		
71 704 644			FFA FUND BALANCE			*Current Activity						2,489.12
						*Ending Balance:	1,490.88	3,980.00	0.00	0.00	0.00	8,922.40
71 704 645			DISTRICT FFA FUND BALANCE			*Previous Balance						495.02

Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
71 704 645					DISTRICT FFA FUND BALANCE							
71 6900 645 690					DISTRICT FFA EXPENSES							
01/23/2026	CD	8655	7	21220	Reimb. Hotel for DOT/Legislative Bkfst	SD FFA ASSOCIATION	413.64	0.00	0.00	0.00		
01/23/2026	CD	FFA-012126	7	21221	FFA Legislative Days	DAYS INN OF PIERRE	313.80	0.00	0.00	0.00		
<b>71 704 645</b>					<b>DISTRICT FFA FUND BALANCE</b>	<b>*Current Activity</b>					(727.44)	
						<b>*Ending Balance:</b>	727.44	0.00	0.00	0.00	(232.42)	
<b>71 704 694</b>					<b>GOLF TEAM CAMP FUND BALANCE</b>	<b>*Previous Balance</b>					623.85	
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	623.85	
<b>71 704 696</b>					<b>WRESTLING CLUB FUND BALANCE</b>	<b>*Previous Balance</b>					477.51	
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	477.51	
<b>71 704 697</b>					<b>XCC TEAM</b>	<b>*Previous Balance</b>					100.00	
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	100.00	
<b>71 704 702</b>					<b>BLUE JEAN FUND BALANCE</b>	<b>*Previous Balance</b>					1,724.51	
						<b>*Ending Balance:</b>	0.00	0.00	0.00	0.00	1,724.51	
<b>71 704 999</b>					<b>IMPREST FUND BALANCE</b>	<b>*Previous Balance</b>					9,016.52	
71 704 999					IMPREST FUND BALANCE							
71 1990 999					IMPREST REVENUE							
01/20/2026	CR *	100374			Correction: Reimburse Imprest/Seconds/St	DESMET CHECKING	0.00	4,343.48	0.00	0.00		
71 6900 999 690					IMPREST EXPENSES							
01/08/2026	CD	GBB-011226	7	21193	GBB Official 1.12.26	CLARK, MATT	112.60	0.00	0.00	0.00		
01/08/2026	CD	GBB-010826	7	21195	GBB Official 1.8.26	HUNTIMER, NICK	162.98	0.00	0.00	0.00		
01/08/2026	CD	GBB-011226	7	21198	GBB Official 1.12.26	RUESINK, DOUG	169.68	0.00	0.00	0.00		
01/08/2026	CD	GBB-010826	7	21192	GBB Official 1.8.26	BENNING, JAMES	118.36	0.00	0.00	0.00		
01/08/2026	CD	BBB-010926	7	21196	BBB Official 1.9.26	RASMUSSEN, JOHN	129.52	0.00	0.00	0.00		
01/08/2026	CD	GBB-011226	7	21194	GBB Official 1.12.26	HEINZ, DENNIS	112.96	0.00	0.00	0.00		
01/08/2026	CD	BBB-010926	7	21197	BBB Official 1.9.26	FAST, JORDAN	148.24	0.00	0.00	0.00		
01/08/2026	CD	GBB-010826	7	21191	GBB Official 1.8.26	CUMMINS, ADAM	116.92	0.00	0.00	0.00		
01/08/2026	CD	BBB-010926	7	21199	BBB Official 1.9.26	ELVERSON, TED	119.08	0.00	0.00	0.00		
01/09/2026	GJ	26-1.4			Withdraw Cash for Extra Cash Boxes		1,600.00	0.00	0.00	0.00		
01/12/2026	CD *	H-122325	7	51	Reversal: Electricity - House	OTTER-TAIL POWER COMPANY	(43.26)	0.00	0.00	0.00		
01/12/2026	CD	H-122325	7	51	Electricity - House	OTTER-TAIL POWER COMPANY	43.26	0.00	0.00	0.00		
01/12/2026	CD	WP1WLH8T3	7	21210	Reimbursement - First Aid	GEYER, BECKY	35.00	0.00	0.00	0.00		
01/12/2026	CD	090225	7	21209	Textbook Reimbursement	CURRIER, AUDI	180.86	0.00	0.00	0.00		
01/12/2026	CD	080425	7	21208	Textbook Reimbursement	GROSS, ADALYN	52.99	0.00	0.00	0.00		
01/13/2026	GJ	AutoChk51			Correct Checking Account - Ottertail		43.26	0.00	0.00	0.00		
01/13/2026	GJ	AutoChk51			Reverse Checking Account - Ottertail		(43.26)	0.00	0.00	0.00		
01/16/2026	CD	DHBB-011926	7	21211	DHBB Official 1.19.26	DUFFY, TERRY	155.48	0.00	0.00	0.00		
01/16/2026	CD	DHBB-011926	7	21212	DHBB Official 1.19.26	ENTRINGER, PETE	225.76	0.00	0.00	0.00		
01/16/2026	CD	DHBB-011926	7	21213	DHBB Official 1.19.26	SCHPEL, STEVE	165.92	0.00	0.00	0.00		
01/20/2026	CD	ART-012026	7	21217	Art Show	LAKE PRESTON SCHOOL DIST.	50.00	0.00	0.00	0.00		
01/20/2026	CD	DHBB-020526	7	21216	DHBB Official 2.5.26	FAST, JORDAN	152.60	0.00	0.00	0.00		

Activity Fund Balance Report - Detail - Include Encumbrances

01/2026 - 01/2026

Chart of Account Number

Chart of Account Description

Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
01/20/2026	CD	DHBB-020526	7	21218	DHBB Official 2.5.26	PAULSON, MATTHEW ROBERT	216.38	0.00	0.00	0.00		
01/20/2026	CD	DHBB-020526	7	21219	DHBB Official 2.5.26	SNYDER, TAYTON	177.80	0.00	0.00	0.00		
01/23/2026	CD	FFA-012126	7	21221	FFA Legislative Days	DAYS INN OF PIERRE	137.88	0.00	0.00	0.00		
01/27/2026	GJ	26-1.5			W/D Meal Stipends for One Act		1,854.00	0.00	0.00	0.00		
<b>71 704 999</b>					<b>IMPREST FUND BALANCE</b>	<b>*Current Activity</b>						(1,851.53)
						<b>*Ending Balance:</b>	6,195.01	4,343.48	0.00	0.00	0.00	7,164.99
						Fund Total: 71	10,683.47	16,783.76	0.00	0.00	0.00	86,118.41

<u>Fund Number</u>	<u>10</u>	<u>GENERAL FUND</u>			
ANDERLUMB	ANDERSON LUMBER LLC		54.32		
10 6900 000 411	drama supplies		8989	54.32	
			Vendor Name ANDERSON LUMBER LLC	54.32	
CENTURYBUS	CENTURY BUSINESS PRODUCTS		797.47		
10 1111 000 411	Copies		836407	265.82	
10 1121 000 411	Copies		836407	265.82	
10 1131 000 411	Copies		836407	265.83	
CENTURYBUS	CENTURY BUSINESS PRODUCTS		60.86		
10 2410 000 319	staples for copier		837906	60.86	
			Vendor Name CENTURY BUSINESS PRODUCTS	858.33	
BROOKREGIS	CHAMPION MEDIA, LLC dba The Brookings Register		48.00		
10 2311 000 340	Ad - Food Service Director		302819022	48.00	
			Vendor Name CHAMPION MEDIA, LLC dba The Brookings Register	48.00	
CITYOFDESM	CITY OF DE SMET		74.41		
10 2549 000 321	Water & Sewer		AG-013026	74.41	
CITYOFDESM	CITY OF DE SMET		241.57		
10 2549 000 321	Water & Sewer		ARM-013026	241.57	
CITYOFDESM	CITY OF DE SMET		65.31		
10 2549 000 321	Water		BUS-013026	65.31	
CITYOFDESM	CITY OF DE SMET		106.00		
10 2549 000 321	Water, Sewer & Garbage		House-013026	106.00	
CITYOFDESM	CITY OF DE SMET		468.43		
10 2549 000 321	Water & Sewer		LIW*-013026	468.43	
CITYOFDESM	CITY OF DE SMET		86.35		
10 2549 000 321	Water & Sewer		LIW-013026	86.35	
			Vendor Name CITY OF DE SMET	1,042.07	
COOKSWAST	COOKS WASTEPAPER & RECYCLING		2,211.42		
10 2549 000 321	Garbage Service		4636717T032	2,211.42	
			Vendor Name COOKS WASTEPAPER & RECYCLING	2,211.42	
DIALVIRTUA	CORE EDUCATIONAL COOPERATIVE		650.00		
10 1131 000 393	Tuition - Online Classes		ILC24088	650.00	
			Vendor Name CORE EDUCATIONAL COOPERATIVE	650.00	
COVEREDWA	COVERED WAGON CAFE		325.00		
10 6900 000 411	JH DVC Hospitality		98779	325.00	
			Vendor Name COVERED WAGON CAFE	325.00	
COWBOYCOU	COWBOY COUNTRY STORES, THE		257.46		
10 2559 000 413	fuel		421044	257.46	
			Vendor Name COWBOY COUNTRY STORES, THE	257.46	
DAC	DAKOTA ACADEMIC CONSULTING, INC		3,200.00		
10 2227 159 319	E-Rate Consulting		3562	3,200.00	
			Vendor Name DAKOTA ACADEMIC CONSULTING, INC	3,200.00	
DESMETDEV	DE SMET DEVELOPMENT CORPORATION		785.00		
10 2642 000 319	Community Guide Ad		0171	785.00	
			Vendor Name DE SMET DEVELOPMENT CORPORATION	785.00	
DESMETFOO	DE SMET SCHOOL DISTRICT		4,256.90		
10 2321 000 690	Jan 2026 - Seconds, Milk		JAN-013126	2,681.00	
10 2321 000 690	Jan 2026 - Adult Meals		JAN-013126	1,575.90	
			Vendor Name DE SMET SCHOOL DISTRICT	4,256.90	
IMPREST	DE SMET SCHOOL T&A IMPREST/ADVANCED		4,595.01		
10 6100 000 319	BBB Officials 1.9.26		JAN2026	396.84	
10 6200 000 319	GBB Officials 1.12.26		JAN2026	395.24	
10 6200 000 319	GBB Officials 1.8.26		JAN2026	398.26	
10 6100 000 315	Reimburse - First Aid (BG)		JAN2026	35.00	
10 1131 000 421	Reimburse - Textbooks		JAN2026	233.85	
10 6100 000 319	BBB Officials 1.19.26		JAN2026	273.58	
10 6200 000 319	GBB Officials 1.19.26		JAN2026	273.58	
10 1131 000 315	Lake Preston Art Show		JAN2026	50.00	
10 6100 000 319	BBB Officials 2.5.26		JAN2026	273.39	
10 6200 000 319	GBB Officials 2.5.26		JAN2026	273.39	
10 1131 000 334	FFA Legislative Days - Hotel		JAN2026	137.88	
10 6900 000 334	State One Act Meal Stipends		JAN2026	1,854.00	
			Vendor Name DE SMET SCHOOL T&A IMPREST/ADVANCED	4,595.01	
DUSTTEXSER	DUST-TEX SERVICE		2,964.14		
10 2549 000 322	cleaning services		2728660	2,964.14	
DUSTTEXSER	DUST-TEX SERVICE		292.64		
10 2549 000 322	cleaning service		2768746	292.64	
DUSTTEXSER	DUST-TEX SERVICE		(2,671.50)		
10 2549 000 322	correction - cleaning services		2774887	(2,671.50)	
			Vendor Name DUST-TEX SERVICE	585.28	
INNOVATIVE	INNOVATIVE OFFICE SOLUTIONS, LLC		51.71		

10 1111 000 411	supplies	IN5031549	51.71	
		Vendor Name INNOVATIVE OFFICE SOLUTIONS, LLC	51.71	
KINGSBURYT	KINGSBURY COUNTY TREASURER	2,916.74		
10 2549 000 640	2025 Taxes on 4th Street House	5939	2,916.74	
		Vendor Name KINGSBURY COUNTY TREASURER	2,916.74	
KINGSBURYE	KINGSBURY ELECTRIC COOP	63.15		
10 2559 000 340	Radio Tower	02022026	63.15	
KINGSBURYE	KINGSBURY ELECTRIC COOP	294.92		
10 2549 000 323	outlet in kitchen	3321	294.92	
		Vendor Name KINGSBURY ELECTRIC COOP	358.07	
KINGSBURYJ	KINGSBURY JOURNAL	466.62		
10 2311 000 340	Publish Minutes, Notices & Ads	13557	266.62	
10 1131 000 340	Publish Bulldog Bark	13557	200.00	
		Vendor Name KINGSBURY JOURNAL	466.62	
MAYNARDS6	MAYNARDS FOOD CENTER	94.47		
10 1131 000 411	rice/legumes lab supplies	3085-012226	94.47	
MAYNARDS6	MAYNARDS FOOD CENTER	42.20		
10 1131 000 411	Yeast Breads lab supplies	4385-011326	42.20	
MAYNARDS6	MAYNARDS FOOD CENTER	41.54		
10 1131 000 411	Quick Breads lab supplies	4791-010726	41.54	
MAYNARDS6	MAYNARDS FOOD CENTER	28.38		
10 1131 000 411	science - sauerkraut lab supplies	5676-012026	28.38	
MAYNARDS6	MAYNARDS FOOD CENTER	133.69		
10 1131 000 411	pasta lab supplies	7261-012826	133.69	
		Vendor Name MAYNARDS FOOD CENTER	340.28	
NAPAAUTOP	NAPA AUTO PARTS-	15.99		
10 2559 000 411	supplies	248248	15.99	
NAPAAUTOP	NAPA AUTO PARTS-	9.49		
10 2559 000 323	supplies	248555	9.49	
NAPAAUTOP	NAPA AUTO PARTS-	329.00		
10 1131 000 411	Hose Reel	248797	329.00	
		Vendor Name NAPA AUTO PARTS-	354.48	
NESC	NESC COOPERATIVE PURCHASING	80.84		
10 2329 000 313	General - Jan	FEB2026	80.84	
		Vendor Name NESC COOPERATIVE PURCHASING	80.84	
NORTHWEST	NORTHWESTERN ENERGY	3,202.88		
10 2549 000 321	Gas	02022026	3,202.88	
NORTHWEST	NORTHWESTERN ENERGY	130.61		
10 2549 000 321	Gas - House	House-02022026	130.61	
		Vendor Name NORTHWESTERN ENERGY	3,333.49	
OKEEFEIMPL	O'KEEFE IMPLEMENT, INC.	143.23		
10 2559 000 411	supplies	I296617	143.23	
OKEEFEIMPL	O'KEEFE IMPLEMENT, INC.	4.00		
10 6900 000 411	supplies for One Act	I2966247	4.00	
		Vendor Name O'KEEFE IMPLEMENT, INC.	147.23	
OFFICEPEEP	OFFICE PEEPS INC	330.04		
10 1111 000 411	laminator film	1112749-1	330.04	
OFFICEPEEP	OFFICE PEEPS INC	45.50		
10 1131 000 411	cardstock	1118272-0	45.50	
OFFICEPEEP	OFFICE PEEPS INC	77.41		
10 1111 000 411	supplies	1119153-0	77.41	
OFFICEPEEP	OFFICE PEEPS INC	43.80		
10 1111 000 411	supplies	1119153-1	43.80	
		Vendor Name OFFICE PEEPS INC	496.75	
OTTERTAILP	OTTER-TAIL POWER COMPANY	6,408.44		
10 2549 000 321	Electricity	01262026	6,408.44	
OTTERTAILP	OTTER-TAIL POWER COMPANY	289.70		
10 2559 000 321	Electricity	012826	289.70	
OTTERTAILP	OTTER-TAIL POWER COMPANY	188.61		
10 6900 000 321	Electricity	FB-012626	188.61	
OTTERTAILP	OTTER-TAIL POWER COMPANY	30.23		
10 2549 000 321	House - electricity	House-012626	30.23	
		Vendor Name OTTER-TAIL POWER COMPANY	6,916.98	
PFLEET	P-FLEET	4,473.66		
10 2559 000 413	Fuel	B285680	4,473.66	
		Vendor Name P-FLEET	4,473.66	
CHROMEBOO	PC PARTS PLUS, LLC dba CHROMEBOOKPARTS.COM	94.99		
10 2227 000 412	HP 11 G9 EE MK Chromebook motherboard	269378	94.99	
		Vendor Name PC PARTS PLUS, LLC dba CHROMEBOOKPARTS.COM	94.99	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	150.75		
10 2569 123 461	FFVP supplies	756748	150.75	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	659.23		
10 2569 123 461	FFVP supplies	756753	448.28	

10 2569 123 411	FFVP supplies	756753	210.95	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	211.62		
10 2569 123 461	FFVP supplies	758121	154.56	
10 2569 123 411	FFVP supplies	758121	57.06	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	136.53		
10 2569 123 461	FFVP supplies	759928	91.02	
10 2569 123 411	FFVP supplies	759928	45.51	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	1,060.56		
10 2569 123 461	FFVP supplies	760158	715.40	
10 2569 123 411	FFVP supplies	760158	345.16	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	460.85		
10 2569 123 461	FFVP supplies	762097	391.70	
10 2569 123 411	FFVP supplies	762097	69.15	
	Vendor Name PERFORMANCE FOODSERVICE - MARSHALL		2,679.54	
SHEYENNETR	SHEYENNE TRANSPORT LLC	481.74		
10 2559 000 323	Bus #9 - strobe light/winter front	1091	481.74	
SHEYENNETR	SHEYENNE TRANSPORT LLC	432.79		
10 2559 000 323	Bus #5 - strobe light	1092	432.79	
	Vendor Name SHEYENNE TRANSPORT LLC		914.53	
SUBSCRIPTI	SUBSCRIPTION SERV OF AMERICA INC	58.99		
10 2222 000 425	Subscription Renewals	5025004	58.99	
	Vendor Name SUBSCRIPTION SERV OF AMERICA INC		58.99	
TAYLORMUSI	TAYLOR MUSIC	35.00		
10 1131 000 323	Flute - adjustments	0160460-IN	35.00	
TAYLORMUSI	TAYLOR MUSIC	45.00		
10 1131 000 323	Trumpet - repairs	0161374-IN	45.00	
TAYLORMUSI	TAYLOR MUSIC	65.00		
10 1131 000 323	Baritone - repairs	0161376-IN	65.00	
	Vendor Name TAYLOR MUSIC		145.00	
TITAN	TITAN MACHINERY, INC	488.36		
10 2559 000 323	Bus #9 Door Actuator	PSI1080149-1	488.36	
	Vendor Name TITAN MACHINERY, INC		488.36	
TOWNCTRY	TOWN & COUNTRY SHOPPER	110.00		
10 2311 000 340	Employment Ad	00004836	110.00	
	Vendor Name TOWN & COUNTRY SHOPPER		110.00	
TRAININGRO	TRAINING ROOM INC.	732.92		
10 6900 000 411	tape	0001275	732.92	
TRAININGRO	TRAINING ROOM INC.	106.26		
10 6900 000 411	nasal plugs, tape	0001323	106.26	
	Vendor Name TRAINING ROOM INC.		839.18	
TRUSTWORT	TRUSTWORTHY HARDWARE	6.84		
10 2549 000 411	supplies	01377617	6.84	
TRUSTWORT	TRUSTWORTHY HARDWARE	8.37		
10 2549 000 411	supplies	01377629	8.37	
TRUSTWORT	TRUSTWORTHY HARDWARE	185.00		
10 6900 000 411	One Act supplies	01377637	185.00	
TRUSTWORT	TRUSTWORTHY HARDWARE	6.30		
10 2549 000 411	supplies	01377742	6.30	
TRUSTWORT	TRUSTWORTHY HARDWARE	11.70		
10 2549 000 411	supplies	01378026	11.70	
	Vendor Name TRUSTWORTHY HARDWARE		218.21	
VALLEYFIBE	VALLEY FIBERCOM	745.75		
10 2549 000 321	Phone/Internet	02012026	745.75	
	Vendor Name VALLEY FIBERCOM		745.75	
	<b>Fund Number 10</b>		<b>45,100.19</b>	

Fund Number 21 CAPITAL OUTLAY FUND

NEPTUNE	CMC NEPTUNE LLC	1,620.00		
21 6900 000 472	Neptune GameTime - Renewal for SY2027	23568	1,620.00	
	Vendor Name CMC NEPTUNE LLC		1,620.00	
IMAGINELEA	IMAGINE LEARNING-EDGENUITY	4,855.00		
21 1131 000 422	Online Courses/Credit Recovery	1123622	4,855.00	
	Vendor Name IMAGINE LEARNING-EDGENUITY		4,855.00	
HAUFFMIDA	MRG HAUFF, LLC	2,046.50		
21 6900 000 479	Track Uniform - Women's (x35)	191301	2,046.50	
HAUFFMIDA	MRG HAUFF, LLC	3,075.00		
21 6900 000 479	Track Uniform - Men's (x25)	191302	3,075.00	
	Vendor Name MRG HAUFF, LLC		5,121.50	
	<b>Fund Number 21</b>		<b>11,596.50</b>	

Fund Number 22 SPECIAL EDUCATION FUND

NESC	NESC COOPERATIVE PURCHASING	6,427.73		
22 1223 000 313	Tuition - Jan 2026	CB-Jan2026	6,427.73	

NESC	NESC COOPERATIVE PURCHASING	6,297.07	
22 1226 000 313	Early Childhood - Jan	FEB2026	710.21
22 2142 000 313	Psych - Jan	FEB2026	1,693.69
22 2152 000 313	ST - Jan	FEB2026	2,202.84
22 2171 000 313	PT - Jan	FEB2026	522.24
22 2172 000 313	OT - Jan	FEB2026	978.42
22 2113 000 313	Behavior - Jan	FEB2026	189.67
Vendor Name NESC COOPERATIVE PURCHASING			12,724.80
			<b>Fund Number 22 12,724.80</b>

<u>Fund Number</u>	<u>51</u>	<u>FOOD SERVICE</u>	
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD	116.44	
51 2569 000 461	milk	0527480	116.44
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD	456.91	
51 2569 000 461	milk	0527611	456.91
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD	49.61	
51 2569 000 461	milk	0527613	49.61
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD	(76.60)	
51 2569 000 461	credit - milk	0527614	(76.60)
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD	489.98	
51 2569 000 461	milk	0527720	489.98
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD	426.27	
51 2569 000 461	milk	0527840	426.27
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD	244.38	
51 2569 000 461	milk	0527949	244.38
Vendor Name EAST SIDE JERSEY DAIRY ESJD			1,706.99
MAYNARDS3	MAYNARDS FOOD CENTER	9.98	
51 2569 000 461	food supplies	3265-010826	9.98
MAYNARDS3	MAYNARDS FOOD CENTER	13.90	
51 2569 000 461	food supplies	4590-011426	13.90
MAYNARDS3	MAYNARDS FOOD CENTER	49.72	
51 2569 000 461	food supplies	4622-010626	49.72
MAYNARDS3	MAYNARDS FOOD CENTER	7.77	
51 2569 000 461	food supplies	4660-010626	7.77
MAYNARDS3	MAYNARDS FOOD CENTER	20.72	
51 2569 000 461	food supplies	4661-010626	20.72
Vendor Name MAYNARDS FOOD CENTER			102.09
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	360.32	
51 2569 000 461	food supplies	756116	360.32
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	2,283.08	
51 2569 000 461	food supplies	756748	2,236.43
51 2569 000 411	napkins	756748	46.65
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	200.99	
51 2569 000 461	food supplies	756753	200.99
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	26.95	
51 2569 000 461	food supplies	758121	26.95
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	2,592.04	
51 2569 000 461	food supplies	758123	2,568.04
51 2569 000 411	gloves	758123	24.00
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	809.65	
51 2569 000 461	food supplies	758637	720.49
51 2569 000 411	gloves, baggies, liners	758637	89.16
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	(30.15)	
51 2569 000 461	credit - red pears	758760	(30.15)
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	162.82	
51 2569 000 461	food supplies	760158	162.82
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	1,939.02	
51 2569 000 461	food supplies	760159	1,939.02
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	601.05	
51 2569 000 461	food supplies	760868	506.63
51 2569 000 411	gloves, baggies	760868	94.42
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	2,951.71	
51 2569 000 461	food supplies	762097	2,951.71
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	763.69	
51 2569 000 461	food supplies	762746	692.75
51 2569 000 411	bags, gloves	762746	70.94
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL	581.31	
51 2569 000 461	food supplies	763662	550.88
51 2569 000 411	pan liners	763662	30.43
Vendor Name PERFORMANCE FOODSERVICE - MARSHALL			13,242.48
			<b>Fund Number 51 15,051.56</b>

Checking Account ID 1 84,473.05

PCARD BILLS

Fund Number	10	GENERAL FUND			
ACEVOLGA	ACE HARDWARE VOLGA		318.59		
10 2549 000 411		Heaters for Music Room	012726	318.59	
			Vendor Name ACE HARDWARE VOLGA	318.59	
AMAZON	AMAZON		4.99		
10 2139 000 411		supplies	1245042	4.99	
AMAZON	AMAZON		24.99		
10 6900 000 411		One Act supplies	1884226	24.99	
AMAZON	AMAZON		69.07		
10 2227 000 412		tech supplies	1904240	69.07	
AMAZON	AMAZON		218.93		
10 6900 000 411		One Act supplies	2301020	33.76	
10 6900 000 411		One Act supplies	2301020	185.17	
AMAZON	AMAZON		52.49		
10 2311 000 411		speakerphone	2369025	52.49	
AMAZON	AMAZON		33.49		
10 2549 000 323		drain hose	3311431	33.49	
AMAZON	AMAZON		23.96		
10 1111 000 411		Who is LIW books	3395414	23.96	
AMAZON	AMAZON		20.28		
10 2139 000 411		health supplies	4148229	20.28	
AMAZON	AMAZON		71.95		
10 2529 000 412		toner	4989828	71.95	
AMAZON	AMAZON		553.14		
10 2549 000 323		water filters	5926626	553.14	
AMAZON	AMAZON		89.00		
10 1250 000 411		Logitech Headsets (x4)	7354651	89.00	
AMAZON	AMAZON		21.99		
10 2311 000 411		mini mic pro	7643418	21.99	
AMAZON	AMAZON		46.26		
10 6900 000 411		One Act supplies	7656269	46.26	
AMAZON	AMAZON		19.98		
10 2222 000 411		repair tape	9280201	19.98	
AMAZON	AMAZON		(52.49)		
10 2311 000 411		Return - Speakerphone	CR-2369025	(52.49)	
			Vendor Name AMAZON	1,198.03	
AVIDHAWKLL	AVID HAWK LLC		45.00		
10 2227 000 319		website service	2026-0090	45.00	
			Vendor Name AVID HAWK LLC	45.00	
BESTWESTE1	BEST WESTERN RAMKOTA HOTEL		79.00		
10 1131 000 334		Hotel - Jr Honor Choir	624697	79.00	
BESTWESTE1	BEST WESTERN RAMKOTA HOTEL		79.00		
10 1131 000 334		Hotel - Jr Honor Choir	624698	79.00	
BESTWESTE1	BEST WESTERN RAMKOTA HOTEL		85.53		
10 1131 000 334		Hotel - Jr Honor Choir	627782	85.53	
BESTWESTE1	BEST WESTERN RAMKOTA HOTEL		85.53		
10 1131 000 334		Hotel - Jr Honor Choir	627783	85.53	
			Vendor Name BEST WESTERN RAMKOTA HOTEL	329.06	
COFFEECUP	COFFEE CUP VIVIAN		28.92		
10 1131 000 334		Meal - Jr Honor Choir	02047511	28.92	
			Vendor Name COFFEE CUP VIVIAN	28.92	
COWBOYCOU	COWBOY COUNTRY STORES, THE		61.11		
10 2559 000 413		Fuel	012126	61.11	
			Vendor Name COWBOY COUNTRY STORES, THE	61.11	
COXALIGN	COX ALIGNMENT & REPAIR LLC		1,438.25		
10 2559 000 323		Bus #4 - Blower	4055	1,438.25	
		Motor/Lights/Pump/Brakes			
			Vendor Name COX ALIGNMENT & REPAIR LLC	1,438.25	
DAYSINNOFP	DAYS INN OF PIERRE		137.88		
10 1131 000 334		Hotel - FFA Legislative Days	EE023632	137.88	
DAYSINNOFP	DAYS INN OF PIERRE		175.92		
10 1131 000 334		Hotel - FFA Legislative Days	EE023633	175.92	
DAYSINNOFP	DAYS INN OF PIERRE		137.88		
10 1131 000 334		Hotel - FFA Legislative Days	EE023634	137.88	
			Vendor Name DAYS INN OF PIERRE	451.68	
DOLLARGEN	DOLLAR GENERAL		10.09		
10 6900 000 411		JH DVC tournament supplies	010926	10.09	
			Vendor Name DOLLAR GENERAL	10.09	
FLEGELSFO	FLEGELS FLOWERS		70.00		
10 2311 000 411		Funeral Plant	000847	70.00	
			Vendor Name FLEGELS FLOWERS	70.00	
HARRIETOAK	HARRIET & OAK		32.16		

10 1131 000 334		Meal - Jr Honor Choir	76-012326	32.16	
HARRIETOAK	HARRIET & OAK		27.66		
10 1131 000 334		Meal - Jr Honor Choir	b50r-012426	27.66	
HARRIETOAK	HARRIET & OAK		48.24		
10 1131 000 334		Meal - Jr Honor Choir	zDbJ-012526	48.24	
			Vendor Name HARRIET & OAK	108.06	
LANGLINK	LANGUAGE LINK		21.09		
10 2410 000 319		interpreteer services	320219	21.09	
			Vendor Name LANGUAGE LINK	21.09	
LOWES	LOWES		16.97		
10 2549 000 411		toilet seat	319483724	16.97	
LOWES	LOWES		7.31		
10 6900 000 411		One Act - supplies	836032598	7.31	
			Vendor Name LOWES	24.28	
MICHAELS	MICHAELS		60.52		
10 6900 000 411		One Act - supplies	01092026	60.52	
			Vendor Name MICHAELS	60.52	De Smet School
NORTHCENT	NORTH CENTRAL BUS		682.04		
10 2559 000 323		Bus #4 - parts	330267	682.04	
			Vendor Name NORTH CENTRAL BUS	682.04	
NSU	NORTHERN STATE UNIVERSITY		100.00		
10 2321 000 315		Job Fair 2.10.26	20260106-0001	100.00	
			Vendor Name NORTHERN STATE UNIVERSITY	100.00	
NORTHWEST	NORTHWESTERN ENERGY		2,474.20		
10 2549 000 321		Gas	01052026	2,474.20	
NORTHWEST	NORTHWESTERN ENERGY		109.55		
10 2549 000 321		Gas	01052026b	109.55	
			Vendor Name NORTHWESTERN ENERGY	2,583.75	
SAVERS	SAVERS		61.31		
10 6900 000 411		One Act - supplies	01092026	61.31	
			Vendor Name SAVERS	61.31	
SDSUARTS	SDSU PERFORMING ARTS		30.00		
10 1131 000 315		Music In-Service	1606778	30.00	
			Vendor Name SDSU PERFORMING ARTS	30.00	
TPT	TEACHERS PAY TEACHERS		10.98		
10 1250 000 424		worksheets	323444787	10.98	
TPT	TEACHERS PAY TEACHERS		19.95		
10 1273 000 424		worksheets	325160513	19.95	
			Vendor Name TEACHERS PAY TEACHERS	30.93	
FLATIO	TUTTEO INC		49.00		
10 1131 000 424		Flat IO subscription	INV-198903	49.00	
			Vendor Name TUTTEO INC	49.00	
UHAUL	U-HAUL MOVING AND STORAGE		16.89		
10 6900 000 411		One Act - supplies	01092026	16.89	
			Vendor Name U-HAUL MOVING AND STORAGE	16.89	
USPOSTALSE	US POSTAL SERVICE		3,815.30		
10 2410 000 340		Stamped Envelopes	01122026	3,815.30	
USPOSTALSE	US POSTAL SERVICE		3.28		
10 2410 000 340		postage	01232026	3.28	
USPOSTALSE	US POSTAL SERVICE		28.42		
10 2410 000 340		postage - MS project	012326	28.42	
			Vendor Name US POSTAL SERVICE	3,847.00	
WENDYS	WENDY'S RESTAURANT		13.28		
10 2410 000 334		Meal - CTE Meeting	012726	13.28	
			Vendor Name WENDY'S RESTAURANT	13.28	
			<b>Fund Number 10</b>	<b>11,578.88</b>	
Fund Number	51	FOOD SERVICE			
AMAZON	AMAZON		25.62		
51 2569 000 411		supplies	7563421	25.62	
			Vendor Name AMAZON	25.62	
WALMART	WALMART		35.19		
51 2569 000 461		GF hamburger buns	34674419	35.19	
			Vendor Name WALMART	35.19	
			<b>Fund Number 51</b>	<b>60.81</b>	
			<b>Checking Account ID 1</b>	<b>11,639.69</b>	

**retirement**

---

**From** Geyer, Connie <Connie.Geyer@k12.sd.us>

**Date** Sun 2/1/2026 6:18 PM

**To** Van Regenmorter, Abi <Abi.VanRegenmorter@k12.sd.us>; Bettin, Daniel <Daniel.Bettin@k12.sd.us>; Johnson, Cassi <Cassi.Johnson@k12.sd.us>

Dear Administration and De Smet School Board,

This email is to inform you I will be retiring at the end of the 2025-2026 school year. I would like to thank you for all of your support during my 45 years at De Smet High School. It has been a pleasure serving this district.

*Connie Geyer*  
**De Smet High School**

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Kyler Julius  
De Smet K-12 School Counselor  
405 Third Street SW  
De Smet SD, 57231

February 17th, 2026

Dear De Smet School Board and District Administration:

I am hereby writing this letter informing you of my decision to resign from my position as De Smet School District K-12 School Counselor, effective at the end of the 2025-2026 Academic year.

As my time at De Smet has gone on, I have found it increasingly difficult to not be near my support system. My career aspirations have also changed. Before, I wanted to work in a small school environment because it served me so well as a High School student. Now, I aspire to work at a larger district that has a team of counselors that I can collaborate with and bounce ideas or cases off of.

I appreciate everything that De Smet School District provided me. I was just a young kid out of college that needed a chance. De Smet gave me that opportunity. Now I see myself as a man of integrity, faith, and leadership. All skills that I was able to develop during my time here. Please let me know if there is anything I can do to help with the transition of me leaving, and a new counselor coming in as we approach the last few months of the school year.

Thank you for everything!

Sincerely,

A handwritten signature in black ink, appearing to read 'Kyler Julius', written in a cursive style.

Kyler Julius

De Smet School Board, Dr. VanRegenmorter and Mr. Bettin,

The purpose of this letter is to announce my resignation as varsity cross country coach, effective at the end of the 2025-2026 school year.

I greatly appreciate the opportunity to be a coach and mentor to the student-athletes the last five years. I look forward to continuing my educational career and coaching duties at De Smet school and will be helpful wherever and whenever need be.

Sincerely,

Cory Haugen

**Northeast Educational Services Cooperative No. 28-201**

**Independent Auditor's Report  
and Financial Statements**

**For the Year Ended  
June 30, 2025**

**Northeast Educational Services Cooperative No. 28-201**

School Officials

June 30, 2025

---

Board Members:

Megann Murphy ----- Member  
Audrey Schuller ----- Member  
Alisha Nielsen ----- Member  
Mallory McIntire ----- Member  
Jared Tolzin ----- Member  
Carie Knutson ----- Member  
Wade Gubrud ----- Member  
Arend Schuurman ----- Member  
Lisa Lauterhahn ----- Member  
Chris Verhoek ----- Member  
Jon Kahnke ----- Member  
Tara Abraham ----- Member  
Audrey Rider ----- Member  
Greg Bich ----- Member  
Reid McDaniel ----- Member  
Carrie Schiernbeck ----- Member  
Diane LeClair ----- Member  
Jayme Trystad ----- Member  
Lisa Amdahl ----- Member  
Cory Zirbel ----- Member  
Penny Thyen ----- Member  
Martin Looyenga ----- Member  
Tia Felberg ----- Member  
Heidi Pelzel ----- Member

Anneke Nelson ----- Director

Tiffany Stormo ----- Business Manager

Northeast Educational Services Cooperative No. 28-201

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

Board of Directors  
Northeast Educational Services Cooperative No. 28-201  
Hayti, South Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northeast Educational Services Cooperative (Cooperative), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements and have issued our report thereon dated November 25, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompany Schedule of Current Audit Findings and Questioned Costs as item 2025-001 to be a significant deficiency.

## Report on Compliance and Other Matters

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

## Cooperative's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the Cooperative's response to the findings identified in our audit. The Cooperative's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Cooperative's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. As required by South Dakota Codified Law 4-11-11, this report is a matter of public record and its distribution is not limited.

Handwritten signature in cursive script that reads "Elk Point LLC".

Elk Point, South Dakota  
November 25, 2025



**Independent Auditor’s Report on Compliance for each Major Program and on Internal Control over Compliance Required by the Uniform Guidance**

Board of Directors  
Northeast Educational Services Cooperative No. 28-201  
Hayti, South Dakota

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited Northeast Educational Services Cooperative, Hayti, South Dakota (Cooperative) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of The Cooperative’s major federal programs for the year ended June 30, 2025. The Cooperative's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Current Audit Findings and Questioned Costs.

In our opinion, the Northeast Educational Services Cooperative complied, in all material respects, with the types of compliance requirements referred to above that could have a direct material effect on each of its major federal programs for the year ended June 30, 2025.

**Basis for Opinion on Each Major Federal Program**

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

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

## **Responsibilities of Management for Compliance**

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

## **Auditor's Responsibilities for the Audit of Compliance**

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

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

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

## **Report on Internal Control Over Compliance**

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

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

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

### **Purpose of this Report**

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

A handwritten signature in cursive script that reads "CLO Prof LLC".

Elk Point, South Dakota  
November 25, 2025

**Northeast Educational Services Cooperative No. 28-201**

Schedule of Prior Audit Findings  
For the Year Ended June 30, 2025

---

**Findings – Financial Statement Audit**

Significant Deficiency

Finding 2024-001 - Lack of Segregation of Duties

Analysis: Lack of segregation of duties could adversely affect the School's ability to record, process, summarize and report financial data consistent with management assertions.

Recommendation: We recommend Northeast Educational Services Cooperative No. 28-201's officials be cognizant of this lack of segregation of duties for revenues, expenditures, and payroll and attempt to provide compensating internal controls whenever possible and practical.

Current Status: This finding is repeated

**Northeast Educational Services Cooperative No. 28-201**

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

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**Section I - Summary of Auditor's Results**

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**Financial Statements:**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness identified:        yes   x   no

Significant deficiencies identified not considered to be material weaknesses:   x   yes        no

Noncompliance material to financial statements noted?        yes   x   no

**Federal Awards:**

Internal control over major program:

Material weakness identified:        yes   x   no

Significant deficiencies identified not considered to be material weaknesses:        yes   x   none reported

**Type of auditor's report issued on compliance for major program:**

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:        yes   x   no

**Identification of major program:**

CFDA Number	Name of Federal Program
84.027 & 84.173	Special Education Cluster (IDEA)

Dollar threshold used to distinguish between type A and type B programs:        \$ 750,000

Auditee qualified as low-risk auditee?   x   yes        no

**Northeast Educational Services Cooperative No. 28-201**

Schedule of Current Audit Findings

For the Year Ended June 30, 2025

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**Section II - Financial Statement Findings**

---

**Findings – Financial Statement Audit**

Significant Deficiency

Finding 2025-001 - Lack of Segregation of Duties

Criteria: A good system of internal controls contemplates an adequate segregation of duties so that no one individual handles a transaction from its inception to its completion.

Condition: Northeast Education Services Cooperative No. 28-201 has limited number of office personnel, and accordingly, does not have adequate internal accounting controls in revenue, expenditures, and payroll functions because of lack of segregation of duties. This is a continuing audit comment.

Cause: Northeast Education Services Cooperative No. 28-201 has insufficient number of staff to adequately separate duties.

Effect: As a result, misappropriation of assets and errors could occur in the financial reporting process and not detected.

Recommendation: We recommend a high level of awareness be maintained by management to assist in preventing, detecting, or correcting matters that may arise due to this internal control weakness. We recommend that management attempt to provide compensating internal controls whenever, and wherever possible and practical.

Management's Response: Dues to staff size, it is not deemed feasible to adequately segregate duties. However, we are aware of this internal control weakness and intend to provide continuous monitoring in an effort to prevent, detect, or correct matters that may result.

**Section III - Federal Award Findings and Questioned Costs**

---

There are no findings or questioned costs relating to the federal award programs which are required to be reported in accordance with 2 CRF 200.156(a).

## Northeast Educational Services Cooperative No. 28-201

*Office of the Business Manager*  
*Phone: 605-783-3607*

*P.O. Box 327*  
*Hayti, SD 57745*

### **Corrective Action Plan (Unaudited)**

Northeast Educational Services Cooperative No. 28-201, respectfully submits the following corrective action plan for the year ended June 30, 2025.

Name and address of independent public accounting firm:

ELO Prof. LLC  
1101 W Main  
Elk Point, SD 57025

Northeast Educational Services Cooperative has considered the lack of segregation of duties. At this time, it is not cost effective for Northeast Educational Services Cooperative to hire the additional staff needed to achieve segregation of duties. Alternate procedures have been implemented by Northeast Educational Services Cooperative to decrease the likelihood that financial data is adversely affected.

The Northeast Educational Services Cooperative's Board will continue to monitor the necessity to have segregation of duties and implement such segregation as budget dollars and board authority allow.



## **Independent Auditor's Report**

Board of Directors  
Northeast Educational Services Cooperative No. 28-201  
Hayti, South Dakota

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Northeast Educational Services Cooperative No. 28-201, South Dakota (Cooperative) as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the Cooperative's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Northeast Educational Services Cooperative No. 28-201 as of June 30, 2025, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

#### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cooperative's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Cooperative's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cooperative's ability to continue as a going concern for a reasonable period of time.

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

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Pension Schedules and the Budgetary Comparison Schedules listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## Supplementary Information

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

The Cooperative has omitted the Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2025, on our consideration of the Northeast Educational Services Cooperative No. 28-201's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Northeast Educational Services Cooperative No. 28-201's internal control over financial reporting and compliance.



Elk Point, South Dakota  
November 25, 2025

**Northeast Educational Services Cooperative No. 28-201**

Statement of Net Position – Government-Wide

June 30, 2025

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	<b>Primary Government</b>
	<b>Governmental Activities</b>
<b>Assets:</b>	
Cash and cash equivalents	\$ 1,142,416
Certificate of deposit	90,712
Accounts receivable	80,472
Inventories	39,288
Due from other governments	533,697
Pension asset	4,843
Capital assets:	
Land	1,451
Other capital assets, net of depreciation	464,141
<b>Total Assets</b>	<b>2,357,020</b>
<b>Deferred Outflows of Resources:</b>	
Pension-related deferred outflows	927,751
<b>Liabilities:</b>	
Accounts payable	123,576
Accrued wages and benefits payable	409,556
Unearned revenue	184,425
<b>Total Liabilities</b>	<b>717,557</b>
<b>Deferred Inflows of Resources:</b>	
Pension related deferred inflows	613,896
<b>Total Deferred Inflows of Resources</b>	<b>613,896</b>
<b>Net Position:</b>	
Net investment in capital assets	465,592
Restricted for:	
Special education	923,579
SDRS pension purposes	318,698
Unrestricted	245,449
<b>Total Net Position</b>	<b>\$ 1,953,318</b>

The accompanying Notes to Financial Statements are an integral part of this financial statement.

**Northeast Educational Services Cooperative No. 28-201**

Statement of Activities – Government-Wide

June 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government
				Governmental Activities
Primary Government:				
Governmental Activities:				
Instruction	\$ 1,517,662	\$ 1,055,729	\$ --	\$ (461,933)
Support services	4,640,916	--	2,253,081	(2,387,835)
Total Governmental Activities	<u>\$ 6,158,578</u>	<u>\$ 1,055,729</u>	<u>\$ 2,253,081</u>	<u>(2,849,768)</u>
General Revenues:				
Revenue from State Sources:				
				181,656
				33,604
				7,156
				<u>2,357,742</u>
				<u>2,580,158</u>
				(269,610)
				<u>2,222,928</u>
				<u>\$ 1,953,318</u>

The accompanying Notes to Financial Statements are an integral part of this financial statement.

**Northeast Educational Services Cooperative No. 28-201**

Balance Sheet – Governmental Funds

June 30, 2025

	<u>General</u>	<u>Special Education</u>	<u>Total Governmental Funds</u>
<b>Assets:</b>			
Cash and cash equivalents	\$ 254,321	\$ 888,095	\$ 1,142,416
Certificates of Deposits	--	90,712	90,712
Accounts receivable	80,472	--	80,472
Due from other governments	--	533,697	533,697
Inventory - materials and supplies	151	39,137	39,288
Total Assets	<u>\$ 334,944</u>	<u>\$ 1,551,641</u>	<u>\$ 1,886,585</u>
<b>Liabilities and Fund Balances:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 7,993	\$ 115,583	\$ 123,576
Contracts payable	--	357,023	357,023
Payroll deductions and withholding and employer matching payable	--	52,533	52,533
Unearned Revenue	81,502	102,923	184,425
Total Liabilities	<u>89,495</u>	<u>628,062</u>	<u>717,557</u>
<b>Fund Balances:</b>			
Nonspendable inventory	151	39,137	39,288
Restricted for special education:	--	884,442	884,442
Assigned for unemployment:	831	--	831
Unassigned	244,467	--	244,467
Total Fund Balances	<u>245,449</u>	<u>923,579</u>	<u>1,169,028</u>
Total Liabilities and Fund Balances	<u>\$ 334,944</u>	<u>\$ 1,551,641</u>	<u>\$ 1,886,585</u>

The accompanying Notes to Financial Statements are an integral part of this financial statement.

**Northeast Educational Services Cooperative No. 28-201**  
 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
 June 30, 2025

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Total Fund Balances - Governmental Funds	\$ 1,169,028
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Amounts reported for governmental activities in the statement of net position are different because:

Net pension asset reported in governmental activities is not an available financial resource and therefore is not reported in the funds.	4,843
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. The cost of these assets, net of depreciation, is:	465,592
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Pension related deferred outflows are components of pension liability (asset) and therefore are not reported in the funds.	927,751
----------------------------------------------------------------------------------------------------------------------------	---------

Pension related deferred inflows are components of pension liability (asset) and therefore are not reported in the funds.	<u>(613,896)</u>
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Net Position - Governmental Activities	<u><u>\$ 1,953,318</u></u>
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The accompanying Notes to Financial Statements are an integral part of this financial statement.

**Northeast Educational Services Cooperative No. 28-201**  
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds  
June 30, 2025

	<u>General</u>	<u>Special Education</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Revenue from Local Sources:			
Tuition and Fees:			
Regular day school tuition	\$ --	\$ 1,055,729	\$ 1,055,729
Earnings on Investment and Deposits:	230	6,926	7,156
Other Revenue from Local Sources:			
Other	447,139	1,904,653	2,351,792
Revenue from State Sources:			
Grants-in-Aid:			
Unrestricted grants-in-aid	--	181,656	181,656
Other state revenue	--	33,604	33,604
Revenue from Federal Sources:			
Grants-in-Aid:			
Restricted grants-in-aid received from federal government through the state	--	2,253,081	2,253,081
Total Revenues	<u>\$ 447,369</u>	<u>\$ 5,435,649</u>	<u>\$ 5,883,018</u>
<b>Expenditures</b>			
Instructional Services:			
Programs for special education	\$ --	\$ 1,529,289	\$ 1,529,289
Support Services:			
Pupils:			
Psychological	--	1,089,781	1,089,781
Speech pathology	--	1,456,793	1,456,793
Student therapy services	--	911,617	911,617
Instructional Staff:			
Improvement of instruction	--	137,816	137,816
Educational media	7,334	80,867	88,201
General Administration:			
Board of education	12,699	123,415	136,114
Executive administration	26,318	303,201	329,519
Business:			
Fiscal services	9,475	108,958	118,433
Operation and maintenance of plant	122,713	28,501	151,214
Student transportation	9,886	--	9,886
Capital Outlay	137,890	--	137,890
Total Expenditures	<u>326,315</u>	<u>5,770,238</u>	<u>6,096,553</u>
<b>Other Financing Sources</b>			
Transfers In	--	75,000	75,000
Transfers Out	(75,000)	--	(75,000)
Compensation for Loss of			
General Capital Assets	8,570	--	8,570
Total Other Financing Sources (Uses)	<u>(66,430)</u>	<u>75,000</u>	<u>8,570</u>
Net Change in Fund Balances	54,624	(259,589)	(204,965)
<b>Fund Balance, Beginning of Year</b>	<u>190,825</u>	<u>1,183,168</u>	<u>1,373,993</u>
<b>Fund Balance, End of Year</b>	<u>\$ 245,449</u>	<u>\$ 923,579</u>	<u>\$ 1,169,028</u>

The accompanying Notes to Financial Statements are an integral part of this financial statement.

**Northeast Educational Services Cooperative No. 28-201**

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances  
to the Statement of Activities  
June 30, 2025

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Net Change in Fund Balances - Total Governmental Funds	\$ (204,965)
Amounts reported for governmental activities in the statement of activities are different because:	
This amount represents capital outlays which are reported as expenditures on the fund financial statements but the costs of the assets are allocated over their estimated useful lives.	137,890
This amount represents the current year depreciation expense reported in the statement of activities which is not reported on the fund financial statements because it does not require the use of current financial resources.	(83,549)
In the statement of activities, gains and losses on disposal of capital assets are reported, whereas, in the governmental funds, the process of the disposal of capital assets is reflected, regardless of whether a gain or loss is realized.	(2,620)
Changes in the pension related deferred outflows/inflows are direct components of pension liability (asset) and are not reflected in the governmental funds.	<u>(116,366)</u>
Change in net position of governmental activities	<u><u>\$ (269,610)</u></u>

The accompanying Notes to Financial Statements are an integral part of this financial statement.

**Northeast Educational Services Cooperative No. 28-201**

Statement of Net Position – Fiduciary Funds

June 30, 2025

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	<u>Custodial Funds</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ 8,071
Total Assets	<u>\$ 8,071</u>
<b>Net Position:</b>	
Restricted for Flex	<u>\$ 8,071</u>
Total Net Position	<u>\$ 8,071</u>

The accompanying Notes to Financial Statements are an integral part of this financial statement.

**Northeast Educational Services Cooperative No. 28-201**

Statement of Changes in Net Position – Fiduciary Funds

June 30, 2025

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	<b>Custodial Funds</b>
<b>Additions:</b>	
Flex Revenues	<u>\$    15,300</u>
Total Additions	<u>15,300</u>
<b>Deductions:</b>	
Flex Expenses	<u>9,931</u>
Total Deductions	<u>9,931</u>
Change in Net Position	<u>5,369</u>
<b>Net Position - Beginning</b>	<u>2,702</u>
<b>Net Position - Ending</b>	<u><u>\$    8,071</u></u>

The accompanying Notes to Financial Statements are an integral part of this financial statement.

# Northeast Educational Services Cooperative No. 28-201

## Notes to the Financial Statements

June 30, 2025

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### 1. Summary of Significant Accounting Policies:

The accounting policies of the Cooperative conform to generally accepted accounting principles applicable to government entities in the United States of America.

#### a. Financial Reporting Entity:

The reporting entity of Northeast Educational Services Cooperative, consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

The Northeast Educational Service Cooperative is a joint venture that is composed of twenty-five school districts. The Cooperative was formed for the purpose of assisting the member school districts in providing appropriate educational services for all children and to offer, on a cooperative fee assessment basis, services that the member School districts would not be able to provide as effectively or as economically acting alone. Assessments are made based on each member school district's enrollment as listed in the State of South Dakota-Division of Education-Educational Directory. The members of the Cooperative and their relative percentage participation are as follows:

Arlington School District No. 38-1	3.57%	Florence School District No. 14-1	4.00%
Britton-Hecla School District No. 45-4	5.82%	Hamlin School District No. 28-3	10.12%
Castlewood School District No. 28-1	3.91%	Henry School District No. 14-2	2.21%
Clark School District No. 12-2	5.54%	Iroquois School District No. 2-3	2.53%
De Smet School District No. 38-2	4.01%	Lake Preston School District No. 38-3	2.06%
Deubrook School District No. 5-6	4.77%	Oldham Ramona Rutland School District No. 39-5	3.68%
Deuel School District No. 19-4	6.20%	Rosholt School District No. 54-5	2.60%
Elkton School District No. 5-3	5.23%	Webster Area School District No. 18-5	6.43%
Enemy Swim Day School	1.82%	Sioux Valley School District No. 5-5	8.64%
Estelline School District No. 28-2	3.15%	Summit School District No. 54-6	2.05%
Waubay School District No. 18-3	1.94%	Willow Lake School District No. 12-3	3.83%
Waverly School District No. 14-5	3.08%	Wilmot School District No. 54-7	2.81%

The governing board is composed of one representative from each member school district, who is a school board member of the member school district. The governing board is responsible for adopting the cooperative's budget and setting service fees at a level adequate to fund the adopted budget.

# Northeast Educational Services Cooperative No. 28-201

Notes to the Financial Statements

June 30, 2025

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## 1. Summary of Significant Accounting Policies: (Continued)

### b. Basis of Presentation:

#### **Government-Wide Financial Statements:**

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

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

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

#### **Fund Financial Statements:**

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, deferred inflows and outflows of resources, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the organization or it meets the following criteria:

1. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
2. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined, or
3. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year or because of public interest in the fund's operations.

## Northeast Educational Services Cooperative No. 28-201

Notes to the Financial Statements

June 30, 2025

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### 1. Summary of Significant Accounting Policies: (Continued)

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

#### Governmental Funds:

General Fund – The General Fund is established by South Dakota Codified Laws (SDCL) 13-16-3 to meet all the general operational costs of the Cooperative, excluding special education fund expenditures. The General Fund is always a major fund.

Special Revenue Fund Types – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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

#### Fiduciary Funds:

Fiduciary Funds consist of the following sub-categories and are never considered to be major funds:

Custodial Funds - Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The Cooperative maintains custodial funds to hold assets as an agent in a trustee capacity for flex accounts, and so on.

#### c. Measurement Focus and Basis of Accounting:

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

#### **Measurement Focus:**

Government-Wide Financial Statements:

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

# Northeast Educational Services Cooperative No. 28-201

Notes to the Financial Statements

June 30, 2025

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## 1. Summary of Significant Accounting Policies: (Continued)

Fund Financial Statements:

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

### **Basis of Accounting:**

Government-Wide Financial Statements:

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

Fund Financial Statements:

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues, including property taxes, generally are recognized when they become measurable and available. “Available” means resources are collected or to be collected soon enough after the end of the fiscal year that they can be used to pay the bills of the current period. The accrual period for the Cooperative is 60 days. The revenues which are accrued at June 30, 2025, are amounts due from other governments.

Under the modified accrual basis of accounting, receivables may be measurable but not available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Unavailable revenues, where asset recognition criteria have been met, but for which revenue recognition criteria have not been met, are reported as deferred inflow of resources.

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

All fiduciary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

### d. Deposits and Investments:

For the purpose of financial reporting, “cash and cash equivalents” includes all demand and savings accounts and certificates of deposit or short-term investments with a term to maturity at date of acquisition of three months or less. Investments in open-end mutual fund shares, or similar investments in external investment pool, are also considered to be cash equivalents.

Investments classified in the financial statements consist entirely of certificates of deposit whose term to maturity at date of acquisition exceeds three months; and/or those types of investment authorized by South Dakota Codified Law (SDCL) 4-5-6.

**Northeast Educational Services Cooperative No. 28-201**

Notes to the Financial Statements

June 30, 2025

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**1. Summary of Significant Accounting Policies: (Continued)**

e. Capital Assets:

Capital assets include land, buildings, improvements, equipment, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. The accounting treatment of capital assets depends on whether the assets are reported in the government-wide or fund financial statements.

**Government-Wide Financial Statements:**

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their acquisition value on the date donated. Reported cost values include ancillary charges necessary to place asset into its intended location and condition for use. Subsequent to initial capitalization, improvements or betterments that are significant and which extend the useful life of a capital asset are also capitalized.

The Cooperative has borrowed no money for construction of fixed assets. Should the Cooperative borrow funds for construction of fixed assets, interest costs incurred during construction of general capital assets will not be capitalized along with other capital assets costs.

Depreciation/Amortization of all exhaustible capital assets is recorded as an allocated expense in the government-wide Statement of Activities, with net capital assets reflected in the Statement of Net Position. Accumulated depreciation/amortization is reported on the government-wide Statement of Net Position.

Capitalization thresholds (the dollar value above which individual asset acquisitions are added to the capital asset accounts) and estimated useful lives of capital assets reported in the government-wide financial statements are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation/ Amortization Method</u>	<u>Estimated Useful Life</u>
Land	\$ 1,000	NA	NA
Buildings	50,000	Straight-line	25-50 Years
Equipment	5,000	Straight-line	2-20 Years

Land is an inexhaustible capital asset and is not depreciated.

**Fund Financial Statements:**

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital expenditures of the appropriate governmental fund upon acquisition

## Northeast Educational Services Cooperative No. 28-201

Notes to the Financial Statements

June 30, 2025

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### 1. Summary of Significant Accounting Policies: (Continued)

#### f. Program Revenues:

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

Charges for Services – These arise from charges to customers, applicants, or others who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services.

Program Revenues – Operating Grants and Contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for the use in a particular program.

Program Revenues – Capital Grants and Contributions – These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

#### g. Equity Classifications:

##### **Government-Wide Financial Statements:**

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

Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation (if applicable) and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to acquisition, construction, or improvement of those assets.

Restricted Net Position – Consists of net position with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments or (b) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net positions that do not meet the definition of “restricted” or “net investment in capital assets.”

##### **Fund Financial Statements:**

Governmental fund equity is classified as fund balance, and is distinguished between Nonspendable, Restricted, Committed, Assigned, or Unassigned components. Fiduciary fund equity is reported as restricted net position.

## Northeast Educational Services Cooperative No. 28-201

Notes to the Financial Statements

June 30, 2025

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### 1. Summary of Significant Accounting Policies: (Continued)

#### h. Application of Net Position:

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

#### i. Fund Balance Classification Policies and Procedures:

In accordance with Government Accounting Standards Board (GASB) No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the Cooperative classifies governmental fund balances as follows:

- Nonspendable: includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted: includes fund balance amounts that are constrained for specific purpose which are externally imposed by the providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed: includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end.
- Assigned: includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.
- Unassigned: includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The Cooperative uses restricted/committed amounts first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the Government would first use *committed*, then *assigned*, and lastly *unassigned amounts* of unrestricted fund balance when expenditures are made.

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

#### j. Pensions:

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

## Northeast Educational Services Cooperative No. 28-201

Notes to the Financial Statements

June 30, 2025

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### 2. Deposits and Investments:

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

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

**Investments** – In general, SDCL 4-5-6 permits School funds to be invested only in (a) securities of the United States and securities guaranteed by the United States Government either directly or indirectly; or (b) repurchase agreements fully collateralized by securities described in (a) above; or in shares of an open-end, no-load fund administered by an investment company whose investments are in securities described in (a) above and repurchase agreements described in (b) above. Also, SDCL 4-5-9 requires investments to be in the physical custody of the political subdivision or may be deposited in a safekeeping account with any bank or trust company designated by the political subdivision as its fiscal agent.

As of June 30, 2025, the Cooperative’s investments reported in the financial statements consist of only certificates of deposit.

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

**Custodial Credit Risk – Deposits** – The risk that, in the event of a depository failure, the Cooperative’s deposits may not be returned to it. The Cooperative does not have a deposit policy for custodial credit risk. As of June 30, 2025, the Cooperative’s deposits in financial institutions were not exposed to credit risk.

**Custodial Credit Risk – Investments** – The risk that, in the event of the counterparty to a transaction, the Cooperative will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The Cooperative does not have deposit policy for custodial credit risk. As of June 30, 2025, the Cooperative’s deposits in financial institutions were not exposed to any custodial credit risk.

**Interest Rate Risk** – The Cooperative does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Assignment of Investment Income** – State law allows income from deposits and investments to be credited to either the General Fund of the fund making the investment. The Cooperative’s policy is to credit all income from investments to the Fund making the investment.

**Northeast Educational Services Cooperative No. 28-201**

Notes to the Financial Statements

June 30, 2025

**3. Receivables and Payables:**

Receivables and payables are not aggregated in these financial statements. The Cooperative expects all receivables to be collected within one year.

**4. Inventory:**

Inventory is stated at the lower of cost or market. The cost valuation method is the first in, first out (FIFO) method.

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

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

**5. Changes in Capital Assets:**

A summary of changes in capital assets for the year ended June 30, 2025 is as follows:

	<u>Balance 6/30/2024</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 6/30/2025</u>
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 1,451	\$ --	\$ --	\$ 1,451
Total capital assets not being depreciated	<u>1,451</u>	<u>--</u>	<u>--</u>	<u>1,451</u>
Capital assets being depreciated:				
Buildings	58,849	--	--	58,849
Equipment	828,558	137,890	26,400	940,048
Total capital assets being depreciated	<u>887,407</u>	<u>137,890</u>	<u>26,400</u>	<u>998,897</u>
Less accumulated depreciation for:				
Buildings	22,363	1,177	--	23,540
Equipment	452,624	82,372	23,780	511,216
Total accumulated depreciation	<u>474,987</u>	<u>83,549</u>	<u>23,780</u>	<u>534,756</u>
Total capital assets being depreciated, net	<u>412,420</u>	<u>54,341</u>	<u>2,620</u>	<u>464,141</u>
Net Capital Assets	<u>\$ 413,871</u>	<u>\$ 54,341</u>	<u>\$ 2,620</u>	<u>\$ 465,592</u>

**Northeast Educational Services Cooperative No. 28-201**

Notes to the Financial Statements

June 30, 2025

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**5. Changes in Capital Assets: (Continued)**

Depreciation expense was charged to functions as follows:

Governmental activities:	
Support services	\$ 83,549
Total Depreciation Expense	<u>\$ 83,549</u>

**6. Restricted Net Position:**

Restricted Net Position for the year ended June 30, 2025 was as follows:

<u>Purpose</u>	<u>Restricted By</u>	<u>Amount</u>
Major Purposes:		
Special Education	Law	\$ 923,579
SDRS Pension Purposes	Law	318,698
Total		<u>\$ 1,242,277</u>

**7. Risk Management:**

The Cooperative is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended June 30, 2025, the Cooperative managed its risks as follows:

Employee Health Insurance:

The Cooperative joined the Northern Plains Insurance Pool. This is a risk pool currently operative as a common risk management and insurance program for local government entities. The Cooperative pays a monthly premium to the pool to provide health insurance coverage for its employees. The pool purchases coverage from Wellmark with the premiums it receives from the members.

The coverage includes the option of four different plans with a deductible from \$2,000 to \$4,000.

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

## Northeast Educational Services Cooperative No. 28-201

Notes to the Financial Statements

June 30, 2025

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### 7. Risk Management: (Continued)

#### Liability Insurance:

The Cooperative purchases liability insurance for risks related to torts; theft or damage to property; and errors and omissions of public official from a commercial insurance carrier. Settled claims resulting from these risks have not exceeded the liability coverage during the last three years.

#### Workers' Compensation:

The Cooperative purchases liability insurance for worker's compensation from a commercial carrier. Settled claims resulting from these risks have not exceeded the liability coverage during the past three years.

#### Unemployment Benefits:

The Cooperative provides coverage for unemployment benefits by paying into the Unemployment Compensation Fund established by state law and managed by the State of South Dakota.

The Cooperative has assigned fund balance in the amount of \$831 in the General Fund for the payment of future unemployment benefits.

During the year ended June 30, 2025, no claims for unemployment benefits were paid. At June 30, 2025, no claims had been filed for unemployment benefits and none are anticipated in the next fiscal year.

### 8. Pension Plan:

#### a. Plan Information:

All employees, working more than 20 hours per week during the year, participate in the South Dakota Retirement System (SDRS). SDRS is a hybrid defined benefit pension plan designed with several defined contribution plan type provisions and is administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions. The SDRS provides retirement, disability, and survivor benefits. Authority for establishing, administering and amending plan provisions are found in SDCL 3-12. The SDRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at <http://sdrs.sd.gov/publications.aspx> or by writing to the SDRS, P.O. Box 1098, Pierre, SD 57501-1098 or by calling (605) 773-3731.

#### b. Benefits Provided:

SDRS has four different classes of employees, Class A general members, Class B public safety and judicial members, Class C Cement Plant Retirement Fund members, and Class D Department of Labor and Regulation members.

## Northeast Educational Services Cooperative No. 28-201

Notes to the Financial Statements

June 30, 2025

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### 8. Pension Plan: (Continued)

Members that were hired before July 1, 2017, are Foundation members. Class A Foundation members and Class B Foundation members who retire after age 65 with three years of contributory service are entitled to an unreduced annual retirement benefit. An unreduced annual retirement benefit is also available after age 55 for Class A Foundation members where the sum of age and credited service is equal to or greater than 85 or after age 55 for Class B Foundation judicial members where the sum of age and credited service is equal to or greater than 80. Class B Foundation public safety members can retire with an unreduced annual retirement benefit after age 55 with three years of contributory service. An unreduced annual retirement benefit is also available after age 45 for Class B Foundation public safety members where the sum of age and credited service is equal to or greater than 75. All Foundation retirements that do not meet the above criteria may be payable at a reduced level. Class A and B eligible spouses of Foundation members will receive a 60 percent joint survivor benefit when the member dies.

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

Legislation enacted in 2017 established the current COLA process. At each valuation date:

- Baseline actuarial accrued liabilities will be calculated assuming the COLA is equal to long-term inflation assumption of 2.25%.
- If the fair value of assets is greater or equal to the baseline actuarial accrued liabilities, the COLA will be:
  - The increase in the 3rd quarter CPI-W, no less than 0.5% and no greater than 3.5%.
- If the fair value of assets is less than the baseline actuarial accrued liabilities, the COLA will be:
  - The increase in the 3rd quarter CPI-W, no less than 0.5% and no greater than a restricted maximum such that, that if the restricted maximum is assumed for future COLAs, the fair value of assets will be greater or equal to the accrued liabilities.

Legislation enacted in 2021 reduced the minimum COLA from 0.5 percent to 0.0 percent.

All benefits except those depending on the Member's Accumulated Contributions are annually increased by the Cost-of-Living Adjustment.

**Northeast Educational Services Cooperative No. 28-201**

Notes to the Financial Statements

June 30, 2025

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**8. Pension Plan: (Continued)**

c. Contributions:

Per SDCL 3-12, contribution requirements of the active employees and the participating employers are established and may be amended by the SDRS Board. Covered employees are required by state statute to contribute the following percentages of their salary to the plan; Class A Members, 6.0% of salary; Class B Judicial Members, 9.0% of salary; and Class B Public Safety Members, 8.0% of salary. State statute also requires the employer to contribute an amount equal to the employee’s contribution. The Cooperative’s share of contributions to the SDRS for the years ended June 30, were:

<u>Year</u>	<u>Amount</u>
2025	\$ 213,025
2024	201,398
2023	182,981

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

At June 30, 2024, SDRS is 100.0% funded and accordingly has a net pension (asset). The proportionate share of the components of the net pension (asset) of the South Dakota Retirement System, for the Cooperative as of the measurement period ending June 30, 2024 and reported by the Cooperative as of June 30, 2025 are as follows:

Proportionate share of pension liability	\$ 17,848,805
Less proportionate share of net pension restricted for pension benefits	<u>17,853,648</u>
Proportionate share of net pension (asset)	<u><u>\$ (4,843)</u></u>

At June 30, 2025, the Cooperative reported an (asset) of (\$4,843) for its proportionate share of the net pension (asset). The net pension liability (asset) was measured as of June 30, 2024 and the total pension liability (asset) used to calculate the net pension liability (asset) was based on a projection of the Cooperative’s share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2024, the School’s proportion was 0.11964400%, which is an increase of 0.0014100% from its proportion measured as of June 30, 2023.

**Northeast Educational Services Cooperative No. 28-201**

Notes to the Financial Statements

June 30, 2025

**8. Pension Plan: (Continued)**

For the year ended June 30, 2025, the School recognized a change of pension expense of \$116,364. At June 30, 2025, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 448,480	\$ --
Changes in assumption	79,849	608,658
Net difference between projected and actual earnings on pension plan investments	182,429	--
Changes in proportion and difference between Cooperative contributions and proportionate share of contributions	3,968	5,238
Cooperative contributions subsequent to the measurement date	<u>213,025</u>	<u>--</u>
Total	<u><u>\$ 927,751</u></u>	<u><u>\$ 613,896</u></u>

\$213,025 reported as deferred outflow of resources related to pensions resulting from Cooperative contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension revenue as follows:

<b>Year Ended June 30,</b>	
2026	\$ (170,874)
2027	233,591
2028	23,725
2029	<u>14,388</u>
Total	<u><u>\$ 100,830</u></u>

e. Actuarial Assumptions:

The total pension liability (asset) in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	graded by years of service, from 7.66% at entry to 3.15% after 25 years of service
Discount Rate	6.50% net of plan investment expense. This is composed of an average inflation rate of 2.50% and real returns of 4.00%.
Future COLAs	1.71%

## Northeast Educational Services Cooperative No. 28-201

Notes to the Financial Statements

June 30, 2025

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### 8. Pension Plan: (Continued)

#### Mortality Rates:

All mortality rates based on Pub-2010 amount-weighted mortality tables, projected generationally with improvement scale MP-2020

#### Active and Terminated Vested Members:

Teachers, Certified Regents, and Judicial: PubT-2010

Other Class A Members: PubG-2010

Public Safety Members: PubS-2010

#### Retired Members:

Teachers, Certified Regents, and Judicial Retirees: PubT-2010, 108% of rates above age 65

Other Class A Retirees: PubG-2010, 93% of rates through age 74, increasing by 2% per year until 111% of rates at age 83 and above

Public Safety Retirees: PubS-2010, 102% of rates at all ages

#### Beneficiaries:

PubG-2010 contingent survivor mortality table

#### Disabled Members:

Public Safety: PubS-2010 disabled member mortality table

Others: PubG-2010 disabled member mortality table

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the period of July 1, 2016 to June 30, 2023.

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

**Northeast Educational Services Cooperative No. 28-201**

Notes to the Financial Statements

June 30, 2025

**8. Pension Plan: (Continued)**

Best estimates of real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2024 (see the discussion of the pension plan’s investment policy) are summarized in the following table using geometric means:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equity	56.3%	3.6%
Investment Grade Debt	22.8%	2.3%
High Yield Debt	7.0%	2.8%
Real Estate	12.0%	4.0%
Cash	1.9%	0.8%
Total	<u>100.0%</u>	

f. Discount Rate:

The discount rate used to measure the total pension liability (asset) was 6.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that matching employer contributions from will be made at rates equal to the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

g. Sensitivity of Liability (Asset) to Changes in the Discount Rate:

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
District's proportionate share of the net pension liability (asset)	<u>\$ 2,461,031</u>	<u>\$ (4,843)</u>	<u>\$ (2,022,697)</u>

h. Pension Plan Fiduciary Net Position:

Detailed information about the plan’s fiduciary net position is available in the separately issued SDRS financial report.

## Required Supplementary Information

**Northeast Educational Services Cooperative No. 28-201**  
 Required Supplementary Information –  
 Budgetary Comparison Schedule – General Fund – Budgetary Basis  
 June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Revenue from Local Sources:				
Earnings on Investments and Deposits	\$ 325	\$ 325	\$ 230	\$ (95)
Other Revenue from Local Sources:				
Services provided from other LEAs	74,760	74,760	--	(74,760)
Other	443,287	443,287	447,139	3,852
Total Revenues	<u>\$ 518,372</u>	<u>\$ 518,372</u>	<u>\$ 447,369</u>	<u>\$ (71,003)</u>
<b>Expenditures</b>				
Instructional Services:				
Regular Programs:				
Elementary programs	\$ 3,628	\$ 3,628	\$ --	\$ 3,628
Support Services:				
Support Services - Instructional Staff:				
Improvement of Instruction	74,760	74,760	--	74,760
Educational Media	7,790	7,790	7,334	456
Support Services - General Administration:				
Board of education	14,474	14,474	12,699	1,775
Executive administration	29,590	29,590	26,318	3,272
Support Services - Business:				
Fiscal services	10,002	10,002	9,475	527
Operation and maintenance of plant	365,128	365,128	260,603	104,525
Student transportation	13,000	13,000	9,886	3,114
Total Expenditures	<u>518,372</u>	<u>518,372</u>	<u>326,315</u>	<u>192,057</u>
<b>Other Financing Sources</b>				
Transfers Out	--	--	(75,000)	(75,000)
Compensation for loss of general capital asset	--	--	8,570	8,570
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>(66,430)</u>	<u>(66,430)</u>
Net Change in Fund Balances	--	--	54,624	54,624
<b>Fund Balance, Beginning of Year</b>	<u>190,825</u>	<u>190,825</u>	<u>190,825</u>	<u>--</u>
<b>Fund Balance, End of Year</b>	<u>\$ 190,825</u>	<u>\$ 190,825</u>	<u>\$ 245,449</u>	<u>\$ 54,624</u>

The accompanying Notes to Required Supplementary Information are an integral part of this financial statement.

**Northeast Educational Services Cooperative No. 28-201**  
 Required Supplementary Information –  
 Budgetary Comparison Schedule – Special Education Fund – Budgetary Basis  
 June 30, 2025

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Tuition and Fees:				
Regular day school tuition	\$ 1,104,856	\$ 1,112,369	\$ 1,055,729	\$ (56,640)
Earnings on Investments and Deposits	1,700	1,700	6,926	5,226
Other Revenue from Local Sources:				
Other	1,966,108	1,966,108	1,904,653	(61,455)
Revenue from State Sources:				
Grants-in-Aid:				
Unrestricted grants-in-aid	186,848	186,848	181,656	(5,192)
Other state revenue	44,500	44,500	33,604	(10,896)
Revenue from Federal Sources:				
Grants-in-Aid:				
Restricted grants-in-aid received from federal government through the state	<u>2,194,865</u>	<u>2,194,865</u>	<u>2,253,081</u>	<u>58,216</u>
Total Revenues	<u>\$ 5,498,877</u>	<u>\$ 5,506,390</u>	<u>\$ 5,435,649</u>	<u>\$ (70,741)</u>
<b>Expenditures</b>				
Instructional Services:				
Special Programs:				
Programs for special education	\$ 1,592,652	\$ 1,600,165	\$ 1,529,289	\$ 70,876
Support Services:				
Pupils:				
Psychological	1,100,621	1,100,621	1,089,781	10,840
Speech pathology	1,466,272	1,466,272	1,456,793	9,479
Student therapy services	950,316	950,316	911,617	38,699
Support Services - Instructional Staff:				
Improvement of instruction	189,348	189,348	137,816	51,532
Educational media	89,585	89,585	80,867	8,718
Support Services - General Administration:				
Board of education	131,951	131,951	123,415	8,536
Executive administration	340,279	340,279	303,201	37,078
Support Services - Business:				
Fiscal services	115,024	115,024	108,958	6,066
Operation and maintenance of plant	<u>47,829</u>	<u>47,829</u>	<u>28,501</u>	<u>19,328</u>
Total Expenditures	<u>6,023,877</u>	<u>6,031,390</u>	<u>5,770,238</u>	<u>261,152</u>
<b>Other Financing Sources</b>				
Transfers In	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>--</u>
Total Other Financing Sources (Uses)	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>--</u>
Net Change in Fund Balances	(450,000)	(450,000)	(259,589)	190,411
<b>Fund Balance, Beginning of Year</b>	<u>1,183,168</u>	<u>1,183,168</u>	<u>1,183,168</u>	<u>--</u>
<b>Fund Balance, End of Year</b>	<u>\$ 733,168</u>	<u>\$ 733,168</u>	<u>\$ 923,579</u>	<u>\$ 190,411</u>

The accompanying Notes to Required Supplementary Information are an integral part of this financial statement.

**Northeast Educational Services Cooperative No. 28-201**  
Notes To the Required Supplementary Information  
Schedules of Budgetary Comparisons for the General Fund  
and for each major Special Revenue Fund with a legally required budget  
June 30, 2025

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**Note 1 – Budgets and Budgetary Accounting:**

The Cooperative follows these procedures in establishing the budgetary data reflected in the financial statements:

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

**Note 2 – GAAP/Budgetary Accounting Basis Differences:**

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

**Northeast Educational Services Cooperative No. 28-201**

Schedule of the Proportionate Share of the Net Pension Liability (Asset)  
South Dakota Retirement System

Fiscal Year	District's Proportion of the	District's Proportionate	District's Covered Payroll	District's Proportionate Share of	Plan Fiduciary Net
	Net Pension Liability/Asset	Share of the Net Pension Liability/(Asset)	Payroll	the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	
2025	0.119644%	\$ (4,843)	\$ 3,356,616	0.14%	100.00%
2024	0.118234%	\$ (11,540)	\$ 3,049,678	0.38%	100.10%
2023	0.121302%	\$ (11,464)	\$ 2,896,519	0.40%	100.10%
2022	0.116262%	\$ (890,368)	\$ 2,638,345	33.75%	105.52%
2021	0.117178%	\$ (5,089)	\$ 2,570,154	0.20%	100.04%
2020	0.117486%	\$ (12,450)	\$ 2,498,930	0.50%	100.09%
2019	0.120280%	\$ (2,805)	\$ 2,500,492	0.11%	100.02%
2018	0.122802%	\$ (11,144)	\$ 2,495,081	0.45%	100.10%
2017	0.121771%	\$ 411,329	\$ 2,315,467	17.76%	96.89%
2016	0.127207%	\$ (539,520)	\$ 2,322,423	23.23%	104.10%

Note: The information disclosed for each fiscal year is reported as of the measurement date of the net pension liability (asset) which is June 30 of the preceding year.

The accompanying Notes to Required Supplementary Information are an integral part of this financial statement.

**Northeast Educational Services Cooperative No. 28-201**  
Schedule of the Cooperative Contributions to Pension  
South Dakota Retirement System

Fiscal Year	Contractually Required Contribution		Contributions in Relation to the Contractually Required Contribution		Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll	
2025	\$	213,026	\$	213,026	\$	\$	3,550,469	6.00%
2024	\$	201,398	\$	201,398	\$	\$	3,356,616	6.00%
2023	\$	182,981	\$	182,981	\$	\$	3,049,678	6.00%
2022	\$	173,857	\$	173,857	\$	\$	2,896,519	6.00%
2021	\$	158,301	\$	158,301	\$	\$	2,638,345	6.00%
2020	\$	154,210	\$	154,210	\$	\$	2,570,154	6.00%
2019	\$	148,908	\$	148,908	\$	\$	2,498,930	6.00%
2018	\$	150,030	\$	150,030	\$	\$	2,500,492	6.00%
2017	\$	149,705	\$	149,705	\$	\$	2,495,081	6.00%
2016	\$	138,928	\$	138,928	\$	\$	2,315,467	6.00%

The accompanying Notes to Required Supplementary Information are an integral part of this financial statement.

**Northeast Educational Services Cooperative No. 28-201**  
Notes to Required Supplementary Information  
Schedule of the Proportional Share of the Net Pension Liability (Asset) and  
Schedule of Pension Contributions  
For the Year Ended June 30, 2025

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**Changes from Prior Valuation**

The June 30, 2024, Actuarial Valuation reflects no changes to the plan provisions or actuarial methods and one change to the actuarial assumptions from the June 30, 2023, Actuarial Valuation.

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

**Benefit Provision Changes**

During the 2024 Legislative Session no significant SDRS benefit changes were made.

**Actuarial Assumption Changes**

The SDRS COLA equals the percentage increase in the most recent third calendar quarter CPI-W over the prior year, no less than 0% and no greater than 3.5%. However, if the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (currently 2.25%) is less than 100%, the maximum COLA payable will be limited to the increase that if assumed on a long-term basis, results in a FVFR equal to or exceeding 100%.

As of June 30, 2023, the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (2.25%) was less than 100% and the July 2024 SDRS COLA was limited to a restricted maximum of 1.91%. For the June 30, 2023, Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA assumption of 1.91%.

As of June 30, 2024, the FVFR assuming future COLAs equal to the baseline COLA assumption of 2.25% is again less than 100% and the July 2025 SDRS COLA is limited to a restricted maximum of 1.71%. The July 2025 SDRS COLA will equal inflation, between 0% and 1.71%. For this June 30, 2024, Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA of 1.71%.

Actuarial assumptions are reviewed for reasonability annually and reviewed in depth periodically, with the next experience analysis anticipated before the June 30, 2027, Actuarial Valuation and any recommended changes approved by the Board of Trustees are anticipated to be first implemented in the June 30, 2027 Actuarial Valuation.

**Actuarial Method Changes**

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

## Supplementary Information

**Northeast Educational Services Cooperative No. 28-201**

Schedule of Expenditures of Federal Awards

June 30, 2025

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Education:</b>			
Pass through the S.D. Department of Education:			
Special Education Cluster: (Note 3)			
Special Education Grants to States (IDEA, Part B)	84.027	611-28201-25	\$ 2,182,051
Special Education - Preschool Grants (IDEA Preschool)	84.173	619-28201-25	<u>71,030</u>
Total Special Education Cluster			<u>2,253,081</u>
Grand Total			<u><u>\$ 2,253,081</u></u>

## Northeast Educational Services Cooperative No. 28-201

### Schedule of Expenditures of Federal Awards

June 30, 2025 (Continued)

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#### **1. Basis of Presentation:**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Cooperative under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Cooperative.

#### **2. Summary of Significant Accounting Policies:**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Cooperative has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

#### **3. Major Federal Financial Assistance Program:**

This represents a Major Federal Financial Assistance Program.

Northeast Educational Services Cooperative  
Advisory Board Meeting  
Wednesday, January 7, 2026

The Advisory Board for the Northeast Educational Services Cooperative (NESC) met Wednesday, January 7, 2026 at HyVee in Watertown, South Dakota. The meeting was called to order by Chairman C. Lee at 9:31 A.M. and adjourned at 11:09 A.M.

Present: Brian Sampson, Arlington; Steve Benson, Britton-Hecla – entered at 9:42 A.M.; Angela Keszler, Castlewood; Travis Ahrens, Clark; Abi Van Regenmorter, DeSmet; Skyler Frederick, Deubrook; Chad Schiernbeck, Deuel; Kory Foss, Elkton; Mitch Reed, Florence; Jim Hulscher, Hamlin; Todd Obele, Henry; Mike Ruth, Iroquois; Dana Felderman, Lake Preston; Christopher Folk, Rosholt; Laura Schuster, Sioux Valley; Scott Lepke, Waubay; Jon Meyer, Waverly/South Shore; Jim Block, Webster – entered at 9:39 A.M.; Chris Lee, Willow Lake; Nicholas Olson, Wilmot– entered at 10:19 A.M.

Absent: Nadine Eastman, Enemy Swim; Paul Von Fischer, Estelline; Dawn Hoeke, Oldham/Ramona/Rutland (ORR); Mike Schmidt, Summit

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 9:31 A.M.

##### Executive Session

Motion by D. Felderman, second by S. Frederick to enter executive session at 9:32 A.M. All present voting in favor, motion carried.

President C. Lee declared the board out of executive session at 10:19 A.M.

##### Financial Report

Business Manager Stormo reviewed the financial report for November 2025.

Motion by A. Van Regenmorter and second by S. Lepke to approve November 2025 financial report. All present voting in favor, motion carried.

##### Board of Directors

Director Nelson reviewed the December 2025 BOD meeting minutes.

#### RDA Overview

Brenda Boyd and Lisa Reinhiller shared information about how the State uses RDA to evaluate special education programs.

#### Drug and Alcohol Drivers Clearing House

Assistant Director Frewing informed the BOA about Federal requirements to check bus driver names in the Federal clearinghouse. The board decided not to request this service from Minert's.

#### NESC Technology Audit Results

Director Nelson shared information on the technology audit results.

#### NESC Car Expenditure Report

Assistant Director Frewing provided information about expenditures on cars.

#### Literacy Grant Update

Discussion was held on the South Dakota Literacy Grant.

#### Sped Forms

Director Nelson shared the process for our SpEd forms advisory group.

#### NESC Rookie of the Year Sped Teacher Award

Director Nelson discussed implementing awards for NESC staff.

#### Adjournment

There being no further business, motion by T. Obele, second by J. Meyer to adjourn. All present voting in favor, motion carried.

Tiffany Stormo, Business Manager

Northeast Educational Services Cooperative  
Board of Directors Meeting  
Monday, January 19, 2026

The Board of Directors for the Northeast Educational Services Cooperative (NESC) met in regular session on Monday, January 19, 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 9:19 P.M.

### **Members Present**

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

Alisha Nielsen, Castlewood; Arend Schuurman, Elkton; Chris Verhoek, Estelline; Penny Thyen, Waverly/South Shore

#### **Zoom:**

Megann Murphy, Arlington; Lacey Ortberg, Clark; Wade Gubrud, Deuel; Jon Kahnke, Florence – entered at 7:16 P.M.; Tara Abraham, Hamlin; Amber Nelson, Lake Preston; Carrie Schiernbeck, ORR; Diana LeClair, Rosholt; Jayme Trygstad, Sioux Valley; Lisa Amdahl, Summit; Cory Zirbel, Waubay; Nick Fosheim, Webster– entered at 7:20 P.M.

### **Absent:**

Heather Landreth, Britton/Hecla; Blake Hojer, DeSmet; Amy Otten, Deubrook; Skyman Redday, Enemy Swim Day School; Audrey Rider, Henry; Greg Bich, Iroquois; Tia Felberg, Willow Lake; Jacque Cameron, Wilmot

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

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

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

Special Guest: Josh Sumption

### **Call to Order**

President Schuurman called the meeting to order at 7:01 P.M.

### **Introduction of Guests**

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

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

Action #26-38 Motion by C. Verhoek, second by A. Nielsen, to approve the agenda with the following changes: change 8e to discussion of NESC building and remove 10b Approve action on band room portion of NESC building. All present voted, motion carried.

**Public Comment**

No public comment was presented.

**Conflict of Interest**

No conflicts of interest were presented.

**Financial Report**

Action #26-39 Motion by C. Verhoek, second by P. Thyen, to approve the financial report for the period ending December 31, 2025. All present voted, motion carried.

	<u>General Fund</u>	<u>Special Education Fund</u>	<u>Agency Fund</u>
<b>December 1, 2025</b>	<b>\$237,478.04</b>	<b>\$786,436.56</b>	<b>\$13,904.19</b>
<u>Receipts:</u>			
Local Sources	\$2,317.38	\$368,997.18	\$2,567.37
State Sources		\$47,195.12	
Federal Sources		\$173,585.00	
Other			
<u>Total Monthly Receipts</u>	<u>\$2,317.38</u>	<u>\$589,777.30</u>	<u>\$2,567.37</u>
Balance Forward	\$239,795.42	\$1,376,213.86	\$16,471.56
Manual Journal Entries			
Less Salaries	\$3,247.92	\$441,844.45	
Less Disbursements	\$9,853.80	\$58,004.07	\$1,905.79
<u>Total Salaries &amp; Disbursements</u>	<u>\$13,101.72</u>	<u>\$499,848.52</u>	<u>\$1,905.79</u>
<b>Ending Cash Balance</b>			
<b>December 31, 2025</b>	<b>\$226,693.70</b>	<b>\$876,365.34</b>	<b>\$14,565.77</b>

**Consent Agenda**

Action #26-40 Motion by A. Nielsen, second by J. Trygstad to approve the following items on the Consent Agenda: 7a) Approval of December 15, 2025 Board of Directors minutes; 7b) Approval of payment of January 2026 budget claims; 7c) Approval of Contract – Erin Waikel – \$20.25 - Lake Preston paraprofessional; 7d) Approval of Contract – Angela Daly – Speech Pathologist Services - \$110/hr; 7e) Approval of Resignation – Tim Frewing – Assistant Director – End of FY26. All present voting in favor, motion carried.

*The board would like to thank  
Tim Frewing on his 14 years of service!*

**January 2026 Accounts Payable**

**General Fund:** 605 CUSTOM DESIGN LLC BOARD SUPP 2,240.00; BASS SANITATION INC. OCT - DEC GARBAGE 12.40; BMO MASTERCARD PURCH SVCS, TRAVEL, PHONE, SPLS 139.27; C&R FIRE SUPPRESSION FIRE EXTINGUISHER MAINT 3.20; CENEX FLEETCARD FLEET MAINT 4,641.28; CENTURY BUSINESS PRODUCTS, INC COPIER MAINT CONTRACT 9.05; DEUEL CO. CENEX FLEET MAINT 218.00; DUST TEX SERVICE, INC. DEC RUG USE 6.53; HAMLIN COUNTY FARMERS COOP FLEET MAINT 243.91; HEALTH EQUITY HSA/FLEX 4.88; KLOCKER, ABIGAIL BACKGROUND CHECK 4.00; MINERT & ASSOC, INC DRUG TESTING 1,449.00; NEBEL, JAMESON JULY-OCT LAWN CARE 44.80; NESC IMPREST 76.27; NESC PAYROLL JAN 2026 4,487.03; NESC SPECIAL REVENUE PROJECTS FY26 2ND QTR EXP MI 534.45; PALMLUND AUTOMOTIVE FLEET MAINT 722.33; PRAIRIE AG PARTNERS FLEET MAINT 73.45; ROB'S AUTO REPAIR FLEET MAINT 417.21; RON'S AUTO REPAIR FLEET MAINT 60.66; SCOTTING HEATING & COOLING LLC FURNACE MAINT 37.55; SMITH, BARTON FLEET MAINT 566.48; TIME MANAGEMENT SYSTEMS, INC TIME CLOCK 2.61; TOWN AND COUNTRY SHOPPER, INC. EMPLOY AD 3.52; TOWN OF HAYTI WATER 27.36; UNZEN MOTORS FY26 VEHICLE 14,999.00; WATERTOWN CURRENT LLC MINUTES 6.99; WEBSTER AUTO CARE FLEET MAINT 542.51; W.W. TIRE SERVICE FLEET MAINT 527.60

**Fund Total: \$32,101.34**

**Special Education Fund:** ARLINGTON SCHOOL DISTRICT Z.J. CONTRACT PENALTY 500.00; BASS SANITATION INC. OCT - DEC GARBAGE 142.60; BMO MASTERCARD PURCH SVCS, TRAVEL, PHONE, SPLS 16,936.17; C&R FIRE SUPPRESSION FIRE EXTINGUISHER MAINT 36.80; CASTLEWOOD SCHOOL DISTRICT DEC CB USE FEE 11,439.96; CENTURY BUSINESS PRODUCTS, INC COPIER MAINT CONTRACT 104.10; DUST TEX SERVICE, INC. DEC RUG USE 75.12; GIESE, LEAH ASHA DUES 250.00; HAMLIN SCHOOL DISTRICT DEC CB USE FEE 1,666.17; HEALTH EQUITY HSA/FLEX 56.07; JENSEN, DEBRA MI REIMB 99.16; KLOCKER, ABIGAIL BACKGROUND CHECK 46.00; LAKE PRESTON SCHOOL DISTRICT DEC CB USE FEE 624.81; LERWICK, ASHLEY ASHA DUES 250.00; PARENT DEC 2025 MI REIMB 128.64; NEBEL, JAMESON JULY - OCT LAWN CARE 515.20; NEDVED, NICOLE ASHA DUES 250.00; NESC IMPREST 861.00; NESC PAYROLL JAN 2026 435,405.43; NESC SPECIAL REVENUE PROJECTS FY26 2ND QTR EXP MI 133,627.02; SCOTTING HEATING & COOLING LLC FURNACE MAINT 431.84; SOLIANT HEALTH LLC SLP CONTRACTED SERVICES 11,272.50; SPEECH PARTNERS, LLC SLP CONTRACTED SERVICES 12,338.88; TIME MANAGEMENT SYSTEMS, INC TIME CLOCK 160.45; TOWN AND COUNTRY SHOPPER, INC. EMPLOY AD 40.48; TOWN OF HAYTI WATER 314.64; WATERTOWN CURRENT LLC MINUTES 80.37; WEBSTER SCHOOL DISTRICT DEC CB USE FEE 1,457.90

**Fund Total: \$629,111.31**

### **Discussion Items**

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

Assistant Director Frewing informed the board about Medicaid proceeds for 2025.

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

Director Nelson discussed the in-service held on January 16, 2026.

#### **FY25 Audit Report**

Business Manager Stormo reviewed the FY25 audit report.

#### **Technology Audit**

Director Anneke introduced Josh Sumption from SWWC reviewed and answered questions about the technology audit.

#### **NESC Building**

President Schuurman updated the board on the NESC building, based on the recent conversation from the building committee.

#### **Moving to one Unit for Negotiations**

Director Nelson discussed moving Units 1 and 2 to a single combined collective bargaining unit.

### **Executive Session**

*Action #26-41* 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 C. Verhoek, second by A. Nielsen to enter executive session at 7:45 P.M. All present voting in favor, motion carried.

President Schuurman declared the board out of executive session at 9:17 P.M.

### **Action Items**

#### **Approval of FY25 Audit Report**

*Action #26-42* Motion by C. Verhoek, second by P. Thyen to approve of FY25 Audit Report. All present voting in favor, motion carried.

#### **Approval of Business Manager Contract**

*Action #26-43* Motion by A. Nielsen, second by C. Zirbel to offer a contract to Business Manager Tiffany Stormo for FY27 with salary to be determined at a later date. All present voting in favor, motion carried.

Approval of Director Contract

*Action #26-44* Motion by C. Verhoek, second by J. Trygstad to offer a contract to Director Anneke Nelson for FY27 with salary to be determined at a later date. All present voting in favor, motion carried.

Adjournment

*Action #26-45* With there being no further business, motion by A. Nielsen, second by C. Verhoek, to adjourn. All present voted, motion carried.

The Steering Committee will meet at Lake Area Technical College in Watertown, SD Monday, February 16, 2026 at 6:00 P.M.  
The next NESC Board of Directors meeting will be held at Lake Area Technical College in Watertown, SD Monday, February 16, 2026 at 7:00 P.M.

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**Arend Schuurman, President**

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**Tiffany Stormo, Business Manager**

# MS/HS Principal/AD Report

February 19, 2026

1. MS Awards were handed out on January 14 during Bulldog Time. These were awards for the second quarter.
2. Mark Leinweaver spoke to students in grades 6-12 about leadership and taking responsibility for your actions. Mark was very good.
3. Teacher inservice took place on January 16. Staff completed a book study during the week and then met with a team to answer questions about their reading/learning and shared that with the entire staff.
4. FCCLA Week was February 9-13. Dress up days were held each day along with activities during Bulldog Time. Activities included: Mat Slide, Giddy Up, Pin Dodgeball, and Minute to Win It. Ms. Hughes is the FCCLA Advisor.
5. The NSU Choral Tour came to De Smet on Feb. 12. Groups that performed were the Concert Choir, Early Music Ensemble and Chamber Choir. Students in music were invited to attend the concert.
6. Regional In-Service was held on Feb. 13 for all staff. Area schools attended the in-service. Teachers were able to network with each other as well as attend breakout sessions on various topics.
7. FFA Week has been changed to Feb. 22-Feb. 27.
8. De Smet hosted the Region Girls Wrestling Tournament on February 19. Approximately 115 wrestlers attended the event.
9. Congratulations to our One Act Play participants. They qualified on January 21 for the State competition on February 4-6 at Brandon Valley. The group earned a Superior rating with Lyla Schoenfelder and Sophia Gigov earning individual recognition as Superior Actors. Coaches are Syndee Winter and Nicole Berg.
10. On January 21, Dr. Van Regenmorter and I took part in the SDHSAA Board of Directors meeting via Zoom. The purpose of my attendance at the meeting as our requested appeal to remove the students that are not able to participate in athletic competitions for religious beliefs. Our request was granted. The approval dropped us from the middle of Class 9A (36) to near the bottom of that class (32). We may still be able to be lowered to Class 9B depending on what happens with smaller schools in that class. Presently, there are 2 schools below us still in Class 9A so there is still a chance. Probable opponents for us are Howard, Elkton/LB, Freeman, Castlewood, Waverly-South Shore, and Canistota. The SDHSAA will hopefully have the schedule out by the end of March or beginning of April. Let me know if you have any questions.
11. I am recommending the following coaches: None
12. Coaching positions open at the present time: Asst. Track; Asst. Volleyball
13. Meetings/Trainings attended: SDHSAA webinar on January 21; Calendar Committee mtg on January 26; CTE Improvement workshop in Mitchell on January 27; CTE Advisory Board mtg on January 28; SDIAAA webinar on February 12;

## Upcoming Events:

Feb. 22-28	FFA Week
Feb. 23	Senior Trip to State Capital
Feb. 24	Afternoon of Arts
Feb. 25	Solo/Ensemble @ Watertown
Feb. 26	Bulldog Buddies
Feb. 27	No School - Spring Break

Mar. 2           Track Begins  
Mar. 6           End of 3rd Qtr.

Enrollment

Grade 12 – 28

Grade 11 – 35

Grade 10 – 22

Grade 9 – 30

Total    115

Grade 8 - 31

Grade 7 - 22

Grade 6 - 20

Total    79

Secondary Total – 194 (decrease of 2 from last month)

De Smet School District Board of Education  
Administration Report - Dr. Abi Van Regenmorter  
February 8, 2026

Mrs. Johnson's 4th grade class traveled to Pierre to learn about state government on February 4th. Thank you to Mrs. Johnson and the parent-chaperones for making it a fun, educational day!

We had around 150 educators in attendance at our Regional In-Service on Feb. 13. Districts that attended were Wolsey-Wessington, Sanborn Central, Iroquois, ORR, and Lake Preston. There has been a lot of positive feedback about the day from attendees. I've included the schedule as an attachment.

I attended an NESC meeting on Feb. 9th in Hayti. We toured the facility and discussed the structure of the cooperative. I will share more details during the NESC report section of the meeting.

I attended the Northern State University job fair on Feb. 10th in search of a HS math teacher and a school counselor. There was one HS math educator at the fair but he is only a junior and there were no school counselors. We are registered for the SDSU job fair on April 1st. These positions have been posted to the [cometeachinSD.com](http://cometeachinSD.com) website as well.

Mrs. Johnson and I have met with Quorum, the online board documents website. We will start to roll out the agenda and relevant information on the website this month. We will need to schedule a time for a 20 minute training with the company for all board members and administrators via Zoom.

Business Manager Report  
February 2026

- Food Service Updates
  - Director of Food Service position was advertised in the Kingsbury Journal, Brookings Register, and Shopper. It is also posted on the school's website. No one has reached out about the position.
  - I had a phone call with the CANS office regarding the Food Service Management Company RFP process on February 10. A draft of the proposed RFP is available in your packet for review and approval. Once the board approves the district going out for RFP (bids), we will need to follow the timeline outlined in the RFP packet.
    - The RFP is for an annual contract. Contracts can be auto-renewed four times before having to go out to bid again.
    - The FSCM would take care of most food service-related tasks, but the school district would still need a Food Service Director. A Food Service Director is required to have at least 12 hours of training and must have at least 5 hours of food safety training every five years (typically ServSafe certification).
  - Samone and Kay went to Sioux Falls on February 13 to see and train on some kitchen equipment. We will be reviewing the equipment quote received from IS Restaurant in the near future. The CANS office anticipates that Equipment Grants for food service will be available to apply for this spring.
- Election Reminder – There will be one vacancy (3-year term) on the school board beginning July 1. Evan Buckmiller's term is up. Petitions are available in the Business Office until March 24.
- Quorum Training (board packet program) for Abi and me was completed on February 12. The board will need to set a time to complete training.

# De Smet School District

## 2026-2027 School Year

HS/MS First Quarter Aug. 25 - Oct. 27  
 HS/MS Second Quarter Oct. 28 - Jan. 8  
 HS/MS Third Quarter Jan. 11 - March 18  
 HS/MS Fourth Quarter March 22 - May 19

LIW Fall Trimester Aug. 25 - Nov. 13  
 LIW Winter Trimester Nov. 16 - Feb. 19  
 LIW Spring Trimester Feb. 22 - May 19

August 20 - Teacher In-Service (11am-5pm)  
 August 20 - Open House (5pm-7pm)  
 August 25 - First Day of School  
 September 4 - No School (State Fair)  
 September 7 - No School (Labor Day)  
 October 12 - No School (Native Am. Day)  
 November 9 & 12 - Parent-Teacher Conferences  
 (1:30 Dismissal & Conferences - 2:30-7:00)  
 November 26-27 - Thanksgiving Break  
 December 23-January 3 - Christmas Break  
 January 18 - No School (MLK, Jr. Day)  
 February 12 - No School (In-Service)  
 February 15 - No School (Presidents' Day)  
 February 26 - No School (Spring Break)  
 March 12 - No School (Spring Break)  
 March 15 & 16 - Parent-Teacher Conferences  
 (1:30 Dismissal & Conferences - 2:30-7:00)  
 March 19 - No School (Spring Break)  
 April 2-5 - Easter Break  
 May 15 - Graduation - 2:00pm  
 May 19 - Last Day of School

**Make-up/Snow Days will be determined throughout the year.**

### August

						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					5

### September

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
						20

### October

				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
						21

### November

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					19

### December

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
						16

### January

					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						19

### February

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						
						17

### March

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
						21

### April

				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	
						20

### May

						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					13

Semester 1 - 86 Days  
 Semester 2 - 85 Days

Legend	
	Teacher In-Service
	Parent-Teacher Conferences
	No School
	Graduation
	1:30 Dismissal

**171** Days in session  
**2** Conference Days  
**2** Inservice Days  
**175** Total