AGENDA
DE SMET BOARD OF EDUCATION
REGULAR MEETING
June 15, 2026
5:30 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. ELECTION CANVASSING AND APPROVAL OF SCHOOL BOARD ELECTION RESULTS
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. Approve DAK13 Prime Vendor Contract with Performance Foodservice for the 2026-2027 school year
   e. Approval of Resignations: Blake Hojer, JH Football; Tianna De Jong, JH Volleyball
   f. Approval of Signed Contracts: Cody Cavanaugh (Elementary Teacher); Blake Hojer (Head Football Coach); Tianna De Jong (Assistant Volleyball); Rhonda Siefker (Business Manager); Zach Jacobs (Head of Facilities)
9. DISCUSSION AND POSSIBLE MOTION ON PROPERTY & AUTO INSURANCE
10. REPORTS:
    a. NESC Report:
    b. Education Enhancement Foundation
    c. Legislative Report
    d. Buildings & Facilities
    e. Administrative Reports
11. REQUEST MOTION TO APPROVE DUAL CREDIT POLICY
12. REQUEST MOTION TO APPROVE SPECIAL EDUCATION COMPREHENSIVE PLAN
13. REQUEST MOTION TO APPROVE KINGSBURY COUNTY WRESTLING COOPERATIVE PLAN
14. APPROVE BUSINESS MANAGER PAYING FY2026 BILLS PRIOR TO THE REGULAR JULY BOARD MEETING
15. DISCUSSION - BEEF TO SCHOOL PROGRAM
16. REQUEST MOTION TO APPROVE THE FOLLOWING POLICIES: IGBI - Assignment to Alternative Setting; EFB - Free and Reduced Price Food Services; FC - Facilities Capitalization Program; DIB - Types of Funds; JHCDA - Student Self-Administration of Asthma, Anaphylaxis, or Diabetes Medication; JHCDA-E(1) - Authorization Form; JHCDC - Diabetes Health Care and Insulin Administration; JHG - Reporting Child Abuse; IGA - Basic Instructional Program; JHCDB - Epinephrine Auto-

Injectors and Nasal Spray; BDDC - Agenda Preparation and Dissemination; BDC - Executive Sessions; BBB - School Board Elections; BDDG - Minutes

17. EXECUTIVE SESSION - Personnel Matters - Pursuant to SDCL 1-25-2(1)
    a. President Roth declared the board out of executive session at _____ PM.
18. ADJOURNMENT

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

5:02:17:11. Official canvass sheet -- Municipalities, school districts, and other local jurisdictions. The official canvass sheet used by the governing body of a municipality, school district, or other local jurisdiction to canvass an election shall be in the following form:

OFFICIAL CANVASS SHEET

Date of Election: JUNE 2, 2026
Type of Election: SCHOOL BOARD
Jurisdiction: DE SMET SCHOOL DISTRICT

OFFICE OR QUESTION	FOR SCHOOL BOARD MEMBER THREE-YEAR TERM; YOU MAY VOTE FOR UP TO ONE OR LEAVE IT BLANK.
Names of Candidates	
Evan Buckmiller	
Cody Siver	
Totals	

STATE OF SOUTH DAKOTA)
) SS
COUNTY OF KINGSBURY)

We, DANIEL ALBRECHT, BLAKE HOJER, SHANE ROTH, AND NICK WILKINSON, appointed as the Board of Canvassers because of our positions on the governing board in the jurisdiction of DE SMET SCHOOL DISTRICT for the SCHOOL BOARD election held on the 2 day of JUNE, 2026, hereby certify that the foregoing is a true abstract of the votes cast in the jurisdiction of DE SMET SCHOOL DISTRICT at the election as shown by the returns certified to the person in charge of the election.

DANIEL ALBRECHT _____

BLAKE HOJER _____

SHANE ROTH _____

NICK WILKINSON _____

Sworn to before me this 15 day of JUNE, 2026.

_____
Person in Charge of the Election

Source: 16 SDR 20, effective August 10, 1989.
General Authority: SDCL 12-1-9.
Law Implemented: SDCL 9-13-24, 13-7-18.

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

The School Board of the De Smet School District #38-2 of Kingsbury County, SD convened in regular session pursuant to due notice at 6:00 PM on Monday, May 11, 2026 in the high school library. Those in attendance were Shane Roth, Evan Buckmiller, Daniel Albrecht, Blake Hojer, and Nick Wilkinson. Others in attendance included: Superintendent Dr. Abi Van Regenmorter, Principal Daniel Bettin, Business Manager Cassi Johnson, John and Lorenda Anderson, Tricia Holland, Brittany Hughes, Brian Bindert, Lindsay Nolte, and Austie du Randt.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

PUBLIC PARTICIPATION: John and Lorenda Anderson requested the use of the LIW gym for De Smet Pickleball on days the De Smet Event Center is unavailable.

AGENDA: Motion to approve the agenda after changing dual credit policy to discussion item. This motion, made by Evan Buckmiller, seconded by Blake Hojer.

DELEGATIONS – None

CONFLICT OF INTEREST DISCLOSURE – None

CONSENT AGENDA - Motion to approve the consent agenda with the removal of item-H to appointing of Election Officials and make it a separate motion. This motion, made by Blake Hojer, seconded by Daniel Albrecht.

Approval and/or corrections of minutes of previous meeting: Regular Meeting April 14, 2026, Special Meeting April 20, 2026 and Special Meeting April 29, 2026.

Approval and/or corrections to the financial report:

GENERAL FUND:
Revenue - Ad Valorem Tax 66,742.21, Interest 224.22; Admissions 741.00; Activity Host Fees 2800.00; Service to Other Schools 2250.00; Other 532.54; County Apportionment 1734.10; State Aid 136,638.00; Title II Reimbursement 5469.00; FFVP Reimbursement 2922.81; Transfer from Capital Outlay 150,000.00
Disbursements - 353,807.24
TOTAL GENERAL FUND CASH BALANCE - $210,752.37

CAPITAL OUTLAY FUND:
Revenue - Ad Valorem Tax 69,860.74; Interest 1444.81; Other 5819.00; Title II Reimbursement 9416.00
Disbursements - 278,979.66
TOTAL CAPITAL OUTLAY FUND CASH BALANCE - $2,434,569.94

SPECIAL EDUCATION FUND:
Revenue - Ad Valorem Tax 41,345.85; Medicaid 452.61
Disbursements - 70,279.07
SPECIAL EDUCATION FUND CASH BALANCE - $99,161.02

BOND REDEMPTION FUND:
Revenue - Ad Valorem Tax 29,114.97
Disbursements - 0
BOND REDEMPTION FUND CASH BALANCE - $86,072.98

FOOD SERVICE FUND:
Revenue - Sales to Students 10,697.44; District Paid Meals 4955.80; SNP Reimbursement 8103.62
Disbursements - 29,464.42
TOTAL FOOD SERVICE FUND CASH BALANCE - $-62,954.62

ENTERPRISE FUND:
Revenue - Drivers Ed Fee 550.00
Disbursements - 0
TOTAL ENTERPRISE FUND CASH BALANCE - $4667.03

SCHOLARSHIP FUND:
Revenue - 0
Disbursements - 0
SCHOLARSHIP FUND CASH BALANCE: $40,134.42

TRUST AND CUSTODIAL FUND:
Revenues - 21,601.59
Disbursements - 30,703.87
TOTAL TRUST AND CUSTODIAL FUND CASH BALANCE - $83,962.33

Consideration and approval of all bills:

GENERAL FUND EXPENDITURES: A0XWELDING supplies 481.42; ANDERSON LUMBER supplies 409.15; CENTURY BUSINESS supplies/copes 1041.77; CITY OF DE SMET water 925.81; CREATIVE PRINTING certificates 256.53; DAKOTA ED CONSULTING Supt search 8854.14; DAKOTA TIMING track meet 1080.00; DE SMET SCHOOL April Seconds 3400.00 + April Staff Meals 2034.25; DE SMET IMPREST Reimb Apr Imprest 5787.00; DUST-TEX cleaning services 609.84; G&R CONTROLS repairs 557.33; HILLYARD supplies 1789.77; HORIZON HEALTHCARE DOT physicals 476.00; KINGSBURY ELECTRIC radio tower 62.85; LAKE CENTRAL CONFERENCE Sy27 fees 900.00; MAYNARDS supplies 618.21; HAUFF measuring tape 49.90; NAPA supplies 337.84; NESC services, D&A testing pool 760.53; NORTHWESTERN ENERGY gas 1415.97; O'KEEFES supplies 481.87; OFFICE PEEPS paper 396.00; OTTERTAIL POWER electricity 4868.63; PFLEET fuel 7094.83; PC PARTS PLUS Chromebook parts 189.98; PERFORMANCE FOODS supplies 3106.83; RAMKOTA HOTEL hotel SDASBO cond 232.00; SASD Bettin Membership

800.00; TAYLOR MUSIC repairs 80.00; TRUSTWORTHY supplies 32.58; VALLEY FIBERCOM phone 770.35; WILKINSON INSURANCE bond for BusMgr & Supt 252.50
GENERAL FUND AUTO-PAY EXPENDITURES: ACE HARDWARE supplies 7.42; AMAZON supplies 3393.03; ATHLETIC.NET Howard Wood Relays 500.00; AVID HAWK website 45.00; LANGUAGE LINK interpreter services 31.36; DOLLAR GENERAL supplies 82.73; ETSY retirement/staff gifts 142.70; GPTZERO subscription 47.98; HOLIDAY IN hotel SDSTE Conf 251.14; JW PEPPER solo books 139.96; MAIN STOP fuel 36.74; MCDONALDS meal-travel 12.32; MENDARDS supplies 11.92; POPPLERS sheet music 233.88; SALTY MARE COFFEE staff appreciation 284.76; SLEEP INN COLUMBUS FFA Land Judging 115.33; SLEEP INN YUKON FFA land judging 460.00; TPT worksheets 89.33; MARRIOTT DC FCCLA Nationals 1365.89; LOVES fuel 72.71; WORDWALL subscription 116.00
TOTAL GENERAL FUND EXPENDITURES: $57,594.08

CAPITAL OUTLAY FUND EXPENDITURES: TITAN repairs bus #5 1014.92
CAPITAL OUTLAY FUND AUTO-PAY EXPENDITURES: AMAZON library books 2430.51
TOTAL CAPITAL OUTLAY FUND EXPENDITURES: $3445.43

SPECIAL EDUCATION FUND EXPENDITURES: NESC tuition and services 9860.84
SPECIAL EDUCATION FUND AUTO-PAY EXPENDITURES: DOLLAR GENERAL supplies 9.03; MAYNARDS supplies 21.18
TOTAL SPECIAL EDUCATION FUND EXPENDITURES: $9891.05

FOOD SERVICE FUND EXPENDITURES: EAST SIDE JERSEY DAIRY milk 1662.94; MAYNARDS supplies 111.25; PERFORMANCE FOODS supplies 11,738.23
FOOD SERVICE FUND AUTO-PAY EXPENDITURES: WALMART supplies 12.96
TOTAL FOOD SERVICE FUND EXPENDITURES: $11,751.19

Approval of resignations: Jeanne Penney (Title); Daniel Bettin, Jr. (Elementary Teacher); Dave Van Regenmorter (Head of Facilities)

Approval of Open Enrollment Students: A, B

Approval of contracts: Kelsey Smith (Preschool); Reyna Beck (Cross Country Coach)

Approval of signed certified contracts

Approval of signed classified contracts

Approval of signed administration contracts

Approval of signed extracurricular contracts

MOTION TO APPOINT RENAE AUGHENBAUGH, TRICIA HOLLAND, AND ISAIAH ROTH AS ELECTION OFFICIALS FOR THE JUNE 2, 2026 ELECTION. This motion, made by Daniel Albrecht, seconded by Evan Buckmiller. President Roth called for a roll call vote. Albrecht-aye, Buckmiller-aye, Hojer-aye, Roth-aye, Wilkinson-aye. Motion Passed.

MOTION TO ACCEPT PROPERTY INSURANCE. Motion to approve property insurance quote from EMC Property and Casualty Insurance Company. This motion, made by Daniel Albrecht, seconded by Blake Hojer. The board inquired about increasing the umbrella limit, and considering options with the dwelling covered through De Smet Farm Mutual.

DISCUSSION ON AUTO INSURANCE. Brian Bindert provided a quote on auto insurance through EMC. The current auto policy is through Auto-Owners and is set to renew in August. The board will review quotes at a future meeting.

REPORTS:

- NESC Report - Shane Roth reviewed business from the April meetings.
- Education Enhancement Foundation - No report
- Legislative Report - No report.
- Buildings & Facilities - Dr. Abi reported that the schools is awaiting on a roof report from ARS. Spielman Excavating wrapped up their drainage project at the school in early May. A facilities meeting will be scheduled once the roof report is available.
- Teachers' Report - Brittany Hughes, FACS teacher shared that 92 million tons of clothes go to waste each year. This fact was the inspiration behind her Fashion Design class project to transform thrifted clothing into something new. She also shared that Culinary students worked on a restaurant project throughout the semester. Students learned about restaurant layouts, created logos and menus, as well as shared samples of feature menu items with staff. FCCLA had another successful year at State Conference. Alexis Coon qualified for Nationals, which will be held in Washington D.C. from July 6-11.
- Administrative Reports:
    - Business Manager Johnson will share the preliminary 2026-2027 budget later in the meeting.
    - Principal Betting congratulated Mr. Dave Vanderwal, who was named the Golden Owl Award Winner during the SD State FFA Convention. The Ag Business Team won their state competition and qualified for Nationals. The team members included: Anthony Escobar, Breyton Johnson, Chase Temme, and Logan Nielsen. Breyton Johnson was the individual champion. The FFA Banquet was held on April 23. FFA students competed at the National Land Judging Competition in Oklahoma May 3-8. De Smet Middle and High School students participated in the 3rd Annual Day of Caring event on May 1. The De Smet Athletic Banquet was held May 3 at the Event Center. Congratulations to Hazel Luethmers and Grant Wilkinson on being named Senior Athletes of the Year, and to Mike Johnson and Chris Gilligan on being named De Smet Boosters of the Year. High School Awards were given on May 6, with five Build Dakota Scholarships being awarded to Isaiah Roth, Brody Halverson, Danny Sudenga, Megan Dylla and Ivey Schoenfelder. De Smet will not pursue a coop for competitive cheer next school

year. Upcoming Events: May 13-22 Drivers Education Classroom; May 15 Last Day of School and 1:30pm Dismissal; May 28-30 State Track; June 1-2 State Golf; and June 4-6 State Softball.

- Dr. Abi shared that state test results are coming in slowly. DARE graduation was held May 6. There will be an open house for the retirements of Connie Geyer and Jeanne Penney on Friday, May 15 from 2-3pm in the Community Room.

DISCUSSION ON DUAL CREDIT POLICY. A Dual Credit Committee was formed to review and update the policy. Tricia Holland presented an update to the dual credit policy and requested direction on some areas of the policy. The committee will bring an updated policy for approval in June.

MOTION TO CAST BALLOTS FOR SDHSAA AMENDMENTS. Motion to approve voting on the SDHSAA ballot issues as follows: Yes on Amendment 1, Yes on Amendment 2, Yes on Amendment 3, and Jeff Kosters from Frederick Area for Division IV Representative. This motion, made by Nick Wilkinson, seconded by Evan Buckmiller.

REVIEW OF PRELIMINARY BUDGET FOR FISCAL YEAR 2027. Business Manager Johnson presented the preliminary budget for the 2026-2027 fiscal year. There are several moving parts in the budget that may influence numbers before the budget hearing in July. The General Fund is expected to see a 6% increase due to an increase in salaries and benefits. The Capital Outlay Fund may see an increase due to a need to transfer revenue to the General Fund, as well as anticipating some larger capital projects soon. The Special Education Fund is anticipated to see an 11% increase due to an increase in service costs, salaries and benefits. Food Service Fund may see a 25% increase due to increasing staff and offering seconds on entrées at no cost to students or staff. The Bond Redemption Fund is scheduled to pay principal payments on the Bond through August 2047.

EXECUTIVE SESSION for Personnel Matters: Pursuant to SDCL 1-25-2(1). Motion to approve to move into executive session at 7:11PM was made by Nick Wilkinson, seconded by Blake Hojer.

President Roth declared the board out of executive session at 7:52PM.

ADJOURNMENT - Motion to approve to adjourn at 7:53PM. This motion, made by Blake Hojer, seconded by Nick Wilkinson.

ATTEST: Shane Roth, President

Cassi Johnson, Business Manager

DE SMET SCHOOL DISTRICT #38-2

FINANCIAL SUMMARY FOR MAY 2026

	10 GENERAL FUND	21 CAPITAL OUTLAY	22 SPECIAL EDUCATION	31 BOND REDEMPTION	51 FOOD SERVICE	53 DRIVERS ED	74 SCHOLARSHIP	TOTAL
BALANCE 4/30/26	**$ 210,752.37**	**$ 2,434,569.94**	**$ 99,161.02**	**$ 86,072.98**	**$ (62,954.62)**	**$ 4,667.03**	**$ 40,134.42**	**$ 2,812,403.14**
ADJUSTING ENTRIES		$ 604.21			$ (604.21)			$ -
RECEIPTS								$ -
LOCAL								$ -
Taxes	$ 675,827.89	$ 569,234.82	$ 336,879.69	$ 237,224.27				$ 1,819,166.67
Interest	$ 231.69	$ 1,741.91			$ 337.61			$ 2,311.21
Activity Host Fees	$ 2,400.00							$ 2,400.00
Medicaid			$ 518.76					$ 518.76
Sales to Students/Adults					$ 5,683.83			$ 5,683.83
District Paid Meals					$ 5,434.25			$ 5,434.25
Tuition						$ 6,375.00		$ 6,375.00
Contributions/Donations							$ 2,000.00	$ 2,000.00
Other	$ 588.50		$ 262.00					$ 850.50
COUNTY								$ -
County Apport	$ 2,056.60							$ 2,056.60
Revenue in Lieu	$ 11,234.00							$ 11,234.00
STATE								$ -
State Aid	$ 136,638.00							$ 136,638.00
FEDERAL								$ -
FFVP Reimbursement	$ 2,009.72							$ 2,009.72
SNP Reimbursement					$ 8,328.67			$ 8,328.67
TRANSFER FROM OTHER FUND								$ -
TOTAL RECEIPTS	**$ 830,986.40**	**$ 570,976.73**	**$ 337,660.45**	**$ 237,224.27**	**$ 19,784.36**	**$ 6,375.00**	**$ 2,000.00**	**$ 2,005,007.21**
DISBURSEMENTS								
Monthly Expenditures	**$ 351,794.75**	**$ 3,445.43**	**$ 67,936.29**	**$ -**	**$ 25,453.98**	**$ -**	**$ -**	**$ 448,630.45**
BALANCE 5/31/26	**$ 689,944.02**	**$ 3,002,705.45**	**$ 368,885.18**	**$ 323,297.25**	**$ (69,228.45)**	**$ 11,042.03**	**$ 42,134.42**	**$ 4,368,779.90**

Cash - Checking	$ 1,243.36	$ 350,736.32	$ 51,797.45	$ 12.43	$ 12,999.74	$ 1,587.22	$ 11,764.58	$ 430,141.10
Cash - MMSavings	$ 473,624.73	$ 2,651,969.13	$ 318,954.33	$ 323,284.82	$ (74,002.79)	$ 9,454.81	$ 30,369.84	$ 3,733,654.87
CD's	$ 200,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 200,000.00
Imprest & PrePaid	$ 15,000.00	$ -	$ -	$ -		$ -	$ -	$ 15,000.00
O/S Receivables	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Less O/S Liabilities	$ 75.93	$ -	$ (1,866.60)	$ -	$ (8,225.40)	$ -	$ -	$ (10,016.07)
BALANCE 5/31/26	**$ 689,944.02**	**$ 3,002,705.45**	**$ 368,885.18**	**$ 323,297.25**	**$ (69,228.45)**	**$ 11,042.03**	**$ 42,134.42**	**$ 4,368,779.90**
Difference	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

TRUST & AGENCY	
Balance 3/31/26	$ 83,962.33
Receipts	$ 21,184.17
Disbursements	$ 16,519.29
BALANCE 4/30/26	$ 79,297.45

NOTES:

*Adjusting Entry is moving the expense of the Sunkist Wedger (July)/Tomato Slicer (August) from Capital Outlay to Food Service due to cost under $1000.

*Liabilities will cover employee share of payroll deductions during summer months for hourly staff.

*We will be working on end of year entries later this month and present a supplemental budget in July, to include a transfer from General Fund to Food Service to increase cash.

*Total Payments from General Fund to Food Service for SY2026 is $15,707.50 for Staff Meals and $17,526.50 for Seconds = $33,234.00

*FCCLA paid for their registration, hotel and airfair for National Conference in July so money will be coming in through personal payments and fundraising.

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	31 BOND REDEMPTION	51 FOOD SERVICE	53 ENTERPRISE FUND- ED	74 SCHOLARSHIP FUND	Total
Total Assets and Deferred Outflows of Resources								
Current Assets								
101 CASH IN BANK	1,243.36	350,736.32	51,797.45	12.43	12,999.74	1,587.22	11,764.58	430,141.10
105 M.M.D.A.	473,624.73	2,651,969.13	318,954.33	323,284.82	(74,002.79)	9,454.81	30,369.84	3,733,654.87
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	689,868.09	3,002,705.45	370,751.78	323,297.25	(54,987.61)	11,042.03	42,134.42	4,384,811.41
Long-term Assets								
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
Other Assets								
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	(3,471,410.33)	(1,301,214.08)	(739,459.97)	(523,850.66)	(207,851.94)	(7,750.00)	0.00	(6,251,536.98)
Other Assets	1,325,593.82	593,175.38	371,706.81	242,518.63	67,148.06	1,250.00	0.00	2,601,392.70
Deferred Outflows of Resources								
392 LESS: REVENUE RECEIVED	0.00	0.00	0.00	0.00	0.00	0.00	(6,850.00)	(6,850.00)
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	(6,850.00)	(6,850.00)
Total Assets and Deferred Outflows of Resources	2,015,461.91	3,595,880.83	742,458.59	565,815.88	31,216.71	12,292.03	35,284.42	6,998,410.37
Total Liabilities, Deferred Inflows of Resources, and Fund Equity								
Current Liabilities								

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	31 BOND REDEMPTION	51 FOOD SERVICE	53 ENTERPRISE FUND- ED	74 SCHOLARSHIP FUND	Total
402 AP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
404 CONTRACTS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450 PAYROLL DEDUCTIONS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451 PAYROLL DED.-FICA	(207.32)	0.00	0.00	0.00	0.00	0.00	0.00	(207.32)
452 PAYROLL DED.-INCOME TAX	(1.33)	0.00	0.00	0.00	0.00	0.00	0.00	(1.33)
453 PAYROLL DED.-HEALTH INS.	132.72	0.00	1,866.60	0.00	277.10	0.00	0.00	2,276.42
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	(75.93)	0.00	1,866.60	0.00	8,225.40	0.00	0.00	10,016.07
Other Liabilities								
690 BUDGETED EXPENDITURES	4,162,181.00	1,352,000.00	785,260.00	533,225.00	275,000.00	9,000.00	0.00	7,116,666.00
692 LESS: EXPENDITURES TO DATE	(3,439,012.93)	(1,302,718.85)	(678,661.97)	(533,225.00)	(270,717.57)	0.00	(12,532.40)	(6,236,868.72)
Other Liabilities	723,168.07	49,281.15	106,598.03	0.00	4,282.43	9,000.00	(12,532.40)	879,797.28
Deferred Inflows of Resources								
551 UNAVAILABLE REVENUE-PROPERTY TAXES	634,823.15	542,389.46	325,906.78	233,144.29	0.00	0.00	0.00	1,736,263.68
Deferred Inflows of Resources	634,823.15	542,389.46	325,906.78	233,144.29	0.00	0.00	0.00	1,736,263.68
Fund Balance								
704 002 FUND BALANCE BUDGETED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704 608 STUDENT COUNCIL FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
704 616 NHS FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
704 700 COMMUNITY SCHOLARSHIP FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	35,316.82	35,316.82
704 705 BOWES SCHOLARSHIP FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
704 706 HARRIS SCHOLARSHIP FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	9,000.00
704 707 WILSON SCHOLARSHIP FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00

	10 GENERAL FUND	21 CAPITAL OUTLAY FUND	22 SPECIAL EDUCATION FUND	31 BOND REDEMPTION	51 FOOD SERVICE	53 ENTERPRISE FUND- ED	74 SCHOLARSHIP FUND	Total
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
Total Liabilities, Deferred Inflows of Resources, and Fund Equity	2,015,461.91	3,595,880.83	742,458.59	565,815.88	31,216.71	12,292.03	35,284.42	6,998,410.37

REVENUE EXPENDITURE SUMMARY

05/2026

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
8 Revenue						
10 GENERAL FUND						
10 1110	AD VALOREM TAXES	$1,550,000.00	$675,460.34	$1,416,380.54	$133,619.46	91.38
10 1120	PRIOR YEARS TAXES	$12,000.00	$341.88	$2,030.39	$9,969.61	16.92
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	$25.67	$880.16	$619.84	58.68
10 1510	INTEREST	$8,000.00	$231.69	$2,689.26	$5,310.74	33.62
10 1710	ADMISSIONS	$27,000.00	$0.00	$27,647.05	($647.05)	102.40
10 1790	OTHER ACTIVITY HOST FEES	$6,500.00	$2,400.00	$6,640.00	($140.00)	102.15
10 1910	RENTALS	$0.00	$0.00	$2,614.26	($2,614.26)	0.00
10 1920	CONTRIBUTIONS AND DONATIONS	$0.00	$0.00	$0.00	$0.00	0.00
10 1941	SERVICES WITHIN STATE-TUITION	$0.00	$0.00	$0.00	$0.00	0.00
10 1943	SERVICES PROVIDE OTHER LEA'S (DDN)	$43,000.00	$0.00	$3,900.00	$39,100.00	9.07
10 1973	MEDICAID INDIRECT SERV	$2,000.00	$0.00	$2,009.53	($9.53)	100.48
10 1990	OTHER LOCAL REVENUE	$15,000.00	$588.50	$8,896.82	$6,103.18	59.31
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	$2,056.60	$13,233.73	$2,766.27	82.71
10 2200	REVENUE IN LIEU OF TAXES	$12,500.00	$11,234.00	$15,538.72	($3,038.72)	124.31
10 3111	STATE AID	$1,702,515.00	$136,638.00	$1,512,124.00	$190,391.00	88.82
10 3112	STATE APPORTIONMENT	$30,000.00	$0.00	$29,640.84	$359.16	98.80
10 3114	BANK FRANCHISE TAX	$35,000.00	$0.00	$36,530.02	($1,530.02)	104.37
10 3125 162	Teacher Mentor Program (TMG)	$1,700.00	$0.00	$0.00	$1,700.00	0.00
10 3900	OTHER STATE SOURCES	$500.00	$0.00	$0.00	$500.00	0.00
10 4149 149	OTHER RESTRICTED GRANTS (SRSA)	$34,942.00	$0.00	$33,777.00	$1,165.00	96.67
10 4151 123	OTHER FED GRANT THRU STATE (FFVP)	$13,000.00	$1,036.68	$12,670.38	$329.62	97.46
10 4151 124	FFVP - Middle School	$0.00	$973.04	$5,228.63	($5,228.63)	0.00
10 4153 153	TITLE IV PART A	$10,000.00	$0.00	$7,273.00	$2,727.00	72.73
10 4158 158	TITLE I	$95,587.00	$0.00	$74,987.00	$20,600.00	78.45
10 4159 159	TITLE II PART A	$25,350.00	$0.00	$5,469.00	$19,881.00	21.57
10 4190	OTHER FEDERAL SOURCE-WETLANDS	$0.00	$0.00	$0.00	$0.00	0.00
10 5100	SURPLUS CASH BALANCE	$220,087.00	$0.00	$0.00	$220,087.00	0.00
10 5110	OTHER FINANCING SOURCES	$250,000.00	$0.00	$250,000.00	$0.00	100.00
10 GENERAL FUND		$4,162,181.00	$830,986.40	$3,471,410.33	$690,770.67	83.40
21 CAPITAL OUTLAY FUND						
21 1110	AD VALOREM TAXES	$1,300,000.00	$569,115.60	$1,232,447.77	$67,552.23	94.80
21 1120	PRIOR YEARS TAXES	$10,000.00	$110.89	$908.05	$9,091.95	9.08

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	$8.33	$676.81	$323.19	67.68
21 1510	INTEREST	$30,000.00	$1,741.91	$33,481.51	($3,481.51)	111.61
21 1920	CONTRIBUTIONS AND DONATIONS	$10,000.00	$0.00	$0.00	$10,000.00	0.00
21 1950 722	Refund Prior Year Expenditure (ERATE)	$0.00	$0.00	$10,490.87	($10,490.87)	0.00
21 1990	OTHER	$1,000.00	$0.00	$10,051.07	($9,051.07)	1,005.11
21 2200	REVENUE IN LIEU OF TAXES	$0.00	$0.00	$0.00	$0.00	0.00
21 4151 198	OTHER FED GRANT - Clean Diesel Grant	$0.00	$0.00	$0.00	$0.00	0.00
21 4153 153	TITLE IV	$0.00	$0.00	$2,727.00	($2,727.00)	0.00
21 4159 159	REAP/TITLE II PART A REVENUE	$0.00	$0.00	$10,381.00	($10,381.00)	0.00
21 5130	SALE OF SURPLUS PROPERTY	$0.00	$0.00	$50.00	($50.00)	0.00
21 CAPITAL OUTLAY FUND		$1,352,000.00	$570,976.73	$1,301,214.08	$50,785.92	96.24
22 SPECIAL EDUCATION FUND						
22 1110	AD VALOREM TAXES	$725,000.00	$336,807.96	$734,450.97	($9,450.97)	101.30
22 1120	PRIOR YEARS TAXES	$6,000.00	$66.72	$531.20	$5,468.80	8.85
22 1190	PENALTIES AND INTEREST ON TAX	$1,000.00	$5.01	$402.29	$597.71	40.23
22 1972	MEDICAID DIRECT SERVICES (DSS)	$1,500.00	$518.76	$3,479.96	($1,979.96)	232.00
22 1973	MEDICAID INDIRECT SERVICE (State)	$500.00	$0.00	$333.55	$166.45	66.71
22 1990	OTHER	$0.00	$262.00	$262.00	($262.00)	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	$337,660.45	$739,459.97	$45,800.03	94.17
31 BOND REDEMPTION						
31 1110	AD VALOREM TAXES	$529,725.00	$237,172.32	$523,304.95	$6,420.05	98.79
31 1120	PRIOR YEARS TAXES	$2,500.00	$48.32	$280.63	$2,219.37	11.23
31 1190	PENALTIES AND INTEREST ON TAX	$500.00	$3.63	$265.08	$234.92	53.02
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	$237,224.27	$523,850.66	$9,374.34	98.24
51 FOOD SERVICE						
51 1510	INTEREST	$11,500.00	$337.61	$3,224.78	$8,275.22	28.04
51 1610	SALES TO PUPILS	$115,000.00	$5,645.83	$104,886.38	$10,113.62	91.21
51 1620	SALES TO ADULTS	$1,000.00	$38.00	$370.60	$629.40	37.06
51 1623	MEALS PAID BY DISTRICT	$18,000.00	$2,034.25	$14,981.35	$3,018.65	83.23
51 1630	OTHER SALES	$500.00	$0.00	$261.17	$238.83	52.23
51 1633	ALA CARTE (SECONDS) PAID BY DISTRICT	$0.00	$3,400.00	$15,392.50	($15,392.50)	0.00
51 1670 128	DONATIONS (Beef to School)	$2,500.00	$0.00	$2,935.00	($435.00)	117.40

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
51 1990	OTHER	$0.00	$0.00	$1,235.03	($1,235.03)	0.00
51 3810	CASH REIMBURSEMENT	$500.00	$0.00	$0.00	$500.00	0.00
51 3820 129	DEPT OF AGRICULTURE	$0.00	$0.00	$0.00	$0.00	0.00
51 4151 123	FFVP REIMBURSEMENT	$1,000.00	$0.00	$0.00	$1,000.00	0.00
51 4810	FEDERAL REIMBURSEMENT	$80,000.00	$8,328.67	$64,565.13	$15,434.87	80.71
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	$19,784.36	$207,851.94	$67,148.06	75.58
53 ENTERPRISE FUND-DR.ED						
53 1316	DRIVER ED TUITION	$8,250.00	$6,375.00	$7,750.00	$500.00	93.94
53 5100	SURPLUS CASH BALANCE	$750.00	$0.00	$0.00	$750.00	0.00
53 ENTERPRISE FUND-DR.ED		$9,000.00	$6,375.00	$7,750.00	$1,250.00	86.11
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	$500.00	$500.00	($500.00)	0.00
74 1920 616	CONTRIBUTIONS AND DONATIONS	$0.00	$1,500.00	$1,500.00	($1,500.00)	0.00
74 1920 644	CONTRIBUTIONS AND DONATIONS (FFA)	$0.00	$0.00	$250.00	($250.00)	0.00
74 1920 700	CONTRIBUTIONS AND DONATIONS - Community	$0.00	$0.00	$4,600.00	($4,600.00)	0.00
74 1920 701	CONTRIBUTIONS AND DONATIONS - Freeman-Diamond	$0.00	$0.00	$0.00	$0.00	0.00
74 1920 705	CONTRIBUTIONS AND DONATIONS - Bowes	$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	$2,000.00	$6,850.00	($6,850.00)	0.00
8 Revenue		$7,116,666.00	$2,005,007.21	$6,258,386.98	$858,279.02	87.94
9 Expenditure						
10 GENERAL FUND						
10 1111 000 111	ELEMENTARY CERTIFIED STAFF	$584,000.00	$48,589.73	$437,307.57	$146,692.43	74.88
10 1111 000 120	SUBSTITUTES	$12,000.00	$2,774.25	$14,033.25	($2,033.25)	116.94

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 1111 000 140	SALARIES - PAYOUT LEAVE	$0.00	$0.00	$0.00	$0.00	0.00
10 1111 000 210	OASI	$45,600.00	$3,510.42	$30,722.70	$14,877.30	67.37
10 1111 000 220	RETIREMENT	$35,040.00	$2,757.40	$24,821.85	$10,218.15	70.84
10 1111 000 230	HEALTH INSURANCE	$119,400.00	$9,083.87	$82,448.14	$36,951.86	69.05
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	$320.00	$320.00	$180.00	64.00
10 1111 000 319	OTHER PROF AND TECH SERVICES	$2,000.00	$326.97	$3,590.57	($1,590.57)	179.53
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	$158.93	$10,150.26	($20.26)	100.20
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	$7.41	$8,561.37	($2,561.37)	142.69
10 1111 000 425	Periodicals	$2,100.00	$0.00	$0.00	$2,100.00	0.00
10 1111 000 479	Other non-consumable Supplies	$2,000.00	$0.00	$1,839.70	$160.30	91.99
10 1111 000 640	DUES AND FEES	$250.00	$0.00	$213.00	$37.00	85.20
10 1111 153 111	Certified Staff	$0.00	$0.00	$0.00	$0.00	0.00
10 1111 159 111	CERTIFIED READ.REC. STAFF	$0.00	$0.00	$0.00	$0.00	0.00
10 1111 159 210	OASI	$0.00	$0.00	$0.00	$0.00	0.00
10 1111 159 220	RETIREMENT	$0.00	$0.00	$0.00	$0.00	0.00
10 1111 159 230	HEALTH INSURANCE	$0.00	$0.00	$0.00	$0.00	0.00
10 1111 159 319	OTHER PROF AND TECH SERVICES	$0.00	$0.00	$1,900.00	($1,900.00)	0.00
10 1111 159 424	Instructional Wkbks/Class Subscriptions	$0.00	$0.00	$0.00	$0.00	0.00
10 1112 000 111	Certified Staff	$5,300.00	$0.00	$0.00	$5,300.00	0.00
10 1112 000 114	Classified Staff	$0.00	$0.00	$0.00	$0.00	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	$244,384.27	$90,165.73	73.05
10 1121 000 112	Instructional Aides/Paraprofessionals	$0.00	$0.00	$0.00	$0.00	0.00
10 1121 000 120	SUBSTITUTES	$11,000.00	$1,830.75	$7,611.60	$3,388.40	69.20
10 1121 000 140	SALARIES - PAYOUT LEAVE	$0.00	$0.00	$0.00	$0.00	0.00
10 1121 000 210	OASI	$26,450.00	$2,070.12	$18,131.31	$8,318.69	68.55
10 1121 000 220	RETIREMENT	$20,075.00	$1,626.86	$14,582.58	$5,492.42	72.64
10 1121 000 230	HEALTH INSURANCE	$67,110.00	$5,243.81	$47,632.77	$19,477.23	70.98
10 1121 000 240	WORKMENS COMPENSATION	$2,855.00	$0.00	$3,503.11	($648.11)	122.70

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 1121 000 315	REGISTRATION FEES	$1,000.00	$0.00	$237.00	$763.00	23.70
10 1121 000 319	OTHER PROF AND TECH SERVICES	$1,500.00	$326.97	$3,098.41	($1,598.41)	206.56
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	$194.00	$194.00	($194.00)	0.00
10 1121 000 411	MS NON-TECH SUPPLIES	$6,000.00	$354.84	$7,790.86	($1,790.86)	129.85
10 1121 000 412	Technology Supplies	$0.00	$0.00	$41.32	($41.32)	0.00
10 1121 000 421	MS PRINTED TEXTBOOKS	$300.00	$0.00	$1,310.31	($1,010.31)	436.77
10 1121 000 424	Instructional Wkbks/Class Subscriptions	$1,000.00	$69.34	$1,538.58	($538.58)	153.86
10 1121 000 425	Periodicals	$1,000.00	$0.00	$982.51	$17.49	98.25
10 1121 000 479	Other non-consumable Supplies	$2,000.00	$0.00	$1,988.76	$11.24	99.44
10 1121 000 640	DUES AND FEES	$160.00	$0.00	$0.00	$160.00	0.00
10 1121 159 319	OTHER PROF AND TECH SERVICES	$0.00	$0.00	$500.00	($500.00)	0.00
10 1121 159 422	Instructional Software	$0.00	$0.00	$1,549.00	($1,549.00)	0.00
10 1131 000 111	HS VOC CERT STAFF	$445,000.00	$44,390.30	$411,114.66	$33,885.34	92.39
10 1131 000 112	Instructional Aides/Paraprofessionals	$6,000.00	$33.99	$292.90	$5,707.10	4.88
10 1131 000 120	SUBSTITUTES	$20,000.00	$3,255.00	$31,467.28	($11,467.28)	157.34
10 1131 000 130	OVERTIME	$2,000.00	$101.87	$943.75	$1,056.25	47.19
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	$3,511.73	$32,458.59	$3,741.41	89.66
10 1131 000 220	RETIREMENT	$28,400.00	$2,513.28	$23,248.00	$5,152.00	81.86
10 1131 000 230	HEALTH INSURANCE	$96,500.00	$7,250.57	$66,759.94	$29,740.06	69.18
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	$645.00	$2,061.00	($561.00)	137.40
10 1131 000 319	OTHER PROF AND TECH SERVICES	$3,500.00	$326.97	$3,082.54	$417.46	88.07
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	$80.00	$2,731.37	($1,131.37)	170.71
10 1131 000 325	RENTALS	$500.00	$0.00	$1,428.50	($928.50)	285.70
10 1131 000 334	TRAVEL,MEALS,LODGING	$6,000.00	$3,882.92	$10,458.80	($4,458.80)	174.31
10 1131 000 340	COMMUNICATIONS	$2,000.00	$0.00	$1,365.00	$635.00	68.25
10 1131 000 393	DISTANCE LEARNING TUIT/FEES ACADEMIC	$1,000.00	$0.00	$1,300.00	($300.00)	130.00
10 1131 000 411	HS VOC NON-TECH SUPP	$20,000.00	$1,249.02	$20,332.92	($332.92)	101.66
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	$139.96	$1,943.18	$1,056.82	64.77
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	$60.56	$1,822.14	$4,177.86	30.37

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
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	$2,768.58	$7,309.55	($5,309.55)	365.48
10 1131 000 640	DUES AND FEES	$250.00	$60.00	$312.00	($62.00)	124.80
10 1131 129 411	Non-Technology Supplies (Beef Logic)	$0.00	$0.00	$216.23	($216.23)	0.00
10 1131 159 319	OTHER PROF AND TECH SERVICES	$0.00	$0.00	$500.00	($500.00)	0.00
10 1131 159 412 032	Technology Supplies	$0.00	$0.00	$0.00	$0.00	0.00
10 1131 159 422	Instructional Software	$0.00	$0.00	$1,549.00	($1,549.00)	0.00
10 1131 161 424	Instructional 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	$28,203.03	$9,400.97	75.00
10 1141 000 120	SUBSTITUTES	$1,000.00	$1,440.00	$3,855.00	($2,855.00)	385.50
10 1141 000 210	OASI	$2,955.00	$349.89	$2,452.49	$502.51	82.99
10 1141 000 220	RETIREMENT	$2,260.00	$187.75	$1,691.91	$568.09	74.86
10 1141 000 230	HEALTH INSURANCE	$900.00	$74.64	$671.76	$228.24	74.64
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	$34,020.00	$3,780.00	90.00
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	$274.04	$2,547.62	$422.38	85.78
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	$8,142.92	$3,797.08	68.20
10 1250 000 315	REGISTRATION FEES	$200.00	$0.00	$0.00	$200.00	0.00
10 1250 000 411	Non-Technology Supplies	$1,100.00	$0.00	$319.79	$780.21	29.07
10 1250 000 424	Instructional Wkbks/Class Subscriptions	$520.00	$116.00	$1,229.09	($709.09)	236.36
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	$161.25	$161.25	$13,492.75	1.18
10 1273 000 120	SUBSTITUTES	$0.00	$300.00	$2,925.00	($2,925.00)	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	$35.29	$236.14	($236.14)	0.00
10 1273 000 220	RETIREMENT	$0.00	$9.68	$9.68	($9.68)	0.00
10 1273 000 230	HEALTH INSURANCE	$0.00	$0.00	$0.00	$0.00	0.00
10 1273 000 411	TITLE I NON-TECH SUPP LOCAL	$0.00	$0.00	$343.91	($343.91)	0.00
10 1273 000 422	Instructional Software - local	$0.00	$0.00	$0.00	$0.00	0.00
10 1273 000 424	Instructional Wkbks/Class Subsc LOCAL	$0.00	$0.00	$19.95	($19.95)	0.00

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 1273 149 111	Certified Staff (SRSA)	$32,550.00	$2,712.50	$24,412.50	$8,137.50	75.00
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	$1,867.59	$524.41	78.08
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	$33,872.67	$11,287.33	75.01
10 1273 158 112	Instructional Aides/Paraprofessionals	$12,340.00	$3,188.45	$28,949.34	($16,609.34)	234.60
10 1273 158 210	OASI	$5,961.00	$449.26	$4,062.76	$1,898.24	68.16
10 1273 158 220	RETIREMENT	$3,450.00	$417.13	$3,769.36	($319.36)	109.26
10 1273 158 230	HEALTH INSURANCE	$11,940.00	$1,742.35	$15,681.15	($3,741.15)	131.33
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	$53.75	$53.75	($53.75)	0.00
10 1273 159 120	SUBSTITUTES	$0.00	$0.00	$0.00	$0.00	0.00
10 1273 159 210	OASI	$0.00	$4.11	$4.11	($4.11)	0.00
10 1273 159 220	RETIREMENT	$0.00	$3.22	$3.22	($3.22)	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 159 421	Printed Textbooks	$0.00	$0.00	$0.00	$0.00	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	$42,564.78	$14,190.22	75.00
10 2122 000 210	OASI	$4,345.00	$361.80	$3,256.18	$1,088.82	74.94
10 2122 000 220	RETIREMENT	$3,405.00	$283.77	$2,553.93	$851.07	75.01
10 2122 000 230	HEALTH INSURANCE	$11,940.00	$994.56	$8,033.04	$3,906.96	67.28
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

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
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	$0.00	$1,522.86	$3,477.14	30.46
10 2210 159 319	OTHER PROF AND TECH SERVICES	$0.00	$0.00	$0.00	$0.00	0.00
10 2213 162 190	OTHER SALARIES (TMG stipends)	$1,500.00	$0.00	$0.00	$1,500.00	0.00
10 2213 162 210	OASI (TMG)	$105.00	$0.00	$0.00	$105.00	0.00
10 2213 162 220	RETIREMENT (TMG)	$100.00	$0.00	$0.00	$100.00	0.00
10 2213 162 334	TRAVEL,MEALS,LODGING (TMG)	$0.00	$0.00	$0.00	$0.00	0.00
10 2219 000 111	IMPROVE INSTRUC CERT STAFF	$5,500.00	$0.00	$1,554.11	$3,945.89	28.26
10 2219 000 210	OASI	$425.00	$30.61	$195.38	$229.62	45.97
10 2219 000 220	RETIREMENT	$330.00	$24.00	$123.24	$206.76	37.35
10 2219 000 315	REGISTRATION FEES	$500.00	$0.00	$345.00	$155.00	69.00
10 2219 000 319	PRO.& TECHNICAL SERVICES	$9,890.00	$0.00	($1,550.00)	$11,440.00	(15.67)
10 2219 000 334	TRAVEL,MEALS,LODGING	$1,000.00	$0.00	$0.00	$1,000.00	0.00
10 2219 000 411	Non-Technology Supplies	$200.00	$0.00	$1,612.17	($1,412.17)	806.09
10 2219 000 690	TUITION REIMB	$2,000.00	$0.00	$0.00	$2,000.00	0.00
10 2219 159 111	Certified Staff (REAP)	$0.00	$0.00	$0.00	$0.00	0.00
10 2219 159 210	OASI (REAP)	$0.00	$0.00	$0.00	$0.00	0.00
10 2219 159 220	RETIREMENT (REAP)	$0.00	$0.00	$0.00	$0.00	0.00
10 2219 159 319	OTHER PROF AND TECH SERVICES	$0.00	$0.00	$9,700.00	($9,700.00)	0.00
10 2219 159 411	Non-Technology Supplies	$0.00	$0.00	$869.00	($869.00)	0.00
10 2222 000 111	LIBRARY CERT STAFF	$27,685.00	$2,306.96	$20,762.64	$6,922.36	75.00
10 2222 000 120	SUBSTITUTES	$0.00	$0.00	$5,052.90	($5,052.90)	0.00
10 2222 000 140	LIBRARY CERT STAFF leave payout	$0.00	$0.00	$0.00	$0.00	0.00
10 2222 000 210	OASI	$2,120.00	$155.75	$1,825.95	$294.05	86.13
10 2222 000 220	RETIREMENT	$1,665.00	$138.42	$1,245.78	$419.22	74.82
10 2222 000 230	HEALTH INSURANCE	$5,970.00	$502.28	$4,515.52	$1,454.48	75.64
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	$19.98	$93.61	$779.39	10.72
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	$465.71	$1,534.29	23.29

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
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	$63,937.50	$5,812.50	91.67
10 2227 000 210	OASI	$5,340.00	$444.66	$4,891.26	$448.74	91.60
10 2227 000 220	RETIREMENT	$4,185.00	$348.75	$3,836.25	$348.75	91.67
10 2227 000 230	HEALTH INSURANCE	$19,960.00	$1,662.93	$18,292.23	$1,667.77	91.64
10 2227 000 240	WORKMENS COMPENSATION	$595.00	$0.00	$594.57	$0.43	99.93
10 2227 000 315	REGISTRATION FEES	$500.00	$0.00	$30.00	$470.00	6.00
10 2227 000 319	OTHER PROF AND TECH SERVICES	$5,000.00	$45.00	$6,126.00	($1,126.00)	122.52
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	$869.94	$1,330.54	($830.54)	266.11
10 2227 000 411	TECHNOLOGY NON-TECH SUPP	$500.00	$0.00	$73.27	$426.73	14.65
10 2227 000 412	Technology Supplies	$2,781.00	$189.98	$1,250.83	$1,530.17	44.98
10 2227 000 472	COMP.SOFTWARE ADM	$0.00	$0.00	$0.00	$0.00	0.00
10 2227 000 473	Computer Licensing Fees	$0.00	$0.00	$0.00	$0.00	0.00
10 2227 000 479	Other non-consumable Supplies	$2,500.00	$0.00	$913.08	$1,586.92	36.52
10 2227 000 640	DUES AND FEES	$4,000.00	$0.00	$0.00	$4,000.00	0.00
10 2227 000 651	INSURANCE	$4,500.00	$0.00	$0.00	$4,500.00	0.00
10 2227 159 319	OTHER PROF AND TECH SERVICES	$0.00	$0.00	$3,200.00	($3,200.00)	0.00
10 2311 000 113	BOARD OF ED ADMIN STAFF	$7,500.00	$0.00	$5,100.00	$2,400.00	68.00
10 2311 000 210	OASI	$575.00	$0.00	$390.15	$184.85	67.85
10 2311 000 315	REGISTRATION FEES	$500.00	$0.00	$770.39	($270.39)	154.08
10 2311 000 319	OTHER PROF AND TECH SERVICES	$1,000.00	$8,854.14	$8,854.14	($7,854.14)	885.41
10 2311 000 334	TRAVEL,MEALS,LODGING	$1,000.00	$0.00	$434.71	$565.29	43.47
10 2311 000 340	COMMUNICATIONS	$7,000.00	$0.00	$5,084.48	$1,915.52	72.64
10 2311 000 411	BD OF ED NON-TECH SUPP	$2,000.00	$1,959.96	$3,023.77	($1,023.77)	151.19
10 2311 000 472	Non Instruction Comp Software	$0.00	$0.00	$1,333.00	($1,333.00)	0.00
10 2311 000 640	DUES AND FEES	$1,500.00	$0.00	$500.00	$1,000.00	33.33
10 2311 000 651	LIABILITY INSURANCE	$4,000.00	$0.00	$0.00	$4,000.00	0.00
10 2314 000 319	ELECTION WORKERS	$800.00	$0.00	$0.00	$800.00	0.00
10 2314 000 411	Election Supplies	$200.00	$0.00	$0.00	$200.00	0.00
10 2315 000 319	LEGAL SERVICES	$10,000.00	$0.00	$0.00	$10,000.00	0.00
10 2317 000 319	AUDIT SERVICES	$24,000.00	$0.00	$23,000.00	$1,000.00	95.83
10 2321 000 113	SUPT ADMIN STAFF	$50,015.00	$4,167.91	$45,489.77	$4,525.23	90.95
10 2321 000 210	OASI	$3,830.00	$318.92	$3,481.11	$348.89	90.89
10 2321 000 220	RETIREMENT	$3,005.00	$253.07	$2,762.34	$242.66	91.92
10 2321 000 230	HEALTH INSURANCE	$11,285.00	$947.06	$10,337.37	$947.63	91.60
10 2321 000 240	WORKMENS COMPENSATION	$625.00	$0.00	$622.27	$2.73	99.56

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 2321 000 315	REGISTRATION FEES	$1,200.00	$0.00	$720.00	$480.00	60.00
10 2321 000 319	OTHER PROF AND TECH SERVICES	$1,000.00	$0.00	$500.00	$500.00	50.00
10 2321 000 334	TRAVEL,MEALS,LODGING	$2,000.00	$0.00	$2,404.95	($404.95)	120.25
10 2321 000 340	COMMUNICATIONS	$600.00	$50.00	$550.00	$50.00	91.67
10 2321 000 411	SUPT NON-TECH SUPP	$2,835.00	$284.76	$491.75	$2,343.25	17.35
10 2321 000 412	Technology Supplies	$0.00	$0.00	$0.00	$0.00	0.00
10 2321 000 472	Non Instruction Comp Software	$1,000.00	$0.00	$3,000.00	($2,000.00)	300.00
10 2321 000 640	DUES AND FEES	$1,200.00	$0.00	$1,154.66	$45.34	96.22
10 2321 000 690	MISC	$18,000.00	$5,434.25	$30,373.85	($12,373.85)	168.74
10 2329 000 313	PAYMENTS TO COOPS BY SCHOOLS	$971.00	$80.84	$889.24	$81.76	91.58
10 2410 000 113	PRINCIPALS ADMIN STAFF	$98,030.00	$8,169.17	$86,632.71	$11,397.29	88.37
10 2410 000 114	Classified Staff	$82,000.00	$7,522.26	$73,847.26	$8,152.74	90.06
10 2410 000 120	SUBSTITUTES	$1,000.00	$182.75	$2,112.25	($1,112.25)	211.23
10 2410 000 130	OVERTIME	$8,000.00	$299.97	$4,611.66	$3,388.34	57.65
10 2410 000 210	OASI	$14,500.00	$1,181.25	$12,141.77	$2,358.23	83.74
10 2410 000 220	RETIREMENT	$11,400.00	$962.76	$9,938.26	$1,461.74	87.18
10 2410 000 230	HEALTH INSURANCE	$50,720.00	$3,295.82	$32,538.68	$18,181.32	64.15
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	$912.00	$1,592.00	$408.00	79.60
10 2410 000 319	OTHER PROF AND TECH SERVICES	$5,000.00	$31.36	$515.04	$4,484.96	10.30
10 2410 000 334	TRAVEL,MEALS,LODGING	$2,300.00	$152.60	$742.62	$1,557.38	32.29
10 2410 000 340	COMMUNICATIONS	$4,200.00	$54.55	$5,610.04	($1,410.04)	133.57
10 2410 000 411	Non-Technology Supplies	$2,505.00	$60.86	$1,932.55	$572.45	77.15
10 2410 000 412	Technology Supplies	$0.00	$0.00	$440.62	($440.62)	0.00
10 2410 000 640	DUES AND FEES	$500.00	$0.00	$0.00	$500.00	0.00
10 2490 000 319	OTHER PROF AND TECH SERVICES	$300.00	$0.00	$139.34	$160.66	46.45
10 2529 000 113	BUS OFF ADMIN STAFF	$70,750.00	$5,895.83	$64,854.13	$5,895.87	91.67
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	$5,003.35	$496.65	90.97
10 2529 000 220	RETIREMENT	$4,285.00	$356.75	$3,923.17	$361.83	91.56
10 2529 000 230	HEALTH INSURANCE	$31,555.00	$2,629.44	$28,923.84	$2,631.16	91.66
10 2529 000 240	WORKMENS COMPENSATION	$605.00	$0.00	$603.09	$1.91	99.68
10 2529 000 315	REGISTRATION FEES	$500.00	$0.00	$225.00	$275.00	45.00
10 2529 000 319	PRO.& TECHNICAL SERVICES	$1,000.00	$0.00	$200.00	$800.00	20.00
10 2529 000 334	TRAVEL,MEALS,LODGING	$1,500.00	$474.32	$1,088.92	$411.08	72.59
10 2529 000 340	COMMUNICATIONS	$600.00	$50.00	$904.00	($304.00)	150.67
10 2529 000 411	BUS OFF NON-TECH SUPP	$1,000.00	$29.35	$412.96	$587.04	41.30

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 2529 000 412	Technology Supplies	$0.00	$0.00	$272.72	($272.72)	0.00
10 2529 000 640	DUES AND FEES	$4,185.00	$198.93	$3,242.89	$942.11	77.49
10 2529 000 651	LIABILITY INSURANCE	$0.00	$252.50	$505.00	($505.00)	0.00
10 2549 000 114	OP & MAINT CLASS STAFF	$180,000.00	$16,382.77	$171,327.87	$8,672.13	95.18
10 2549 000 120	SUBSTITUTES	$1,000.00	$68.25	$68.25	$931.75	6.83
10 2549 000 130	OVERTIME	$22,000.00	$2,446.25	$17,903.31	$4,096.69	81.38
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	$1,700.00	($1,700.00)	0.00
10 2549 000 210	OASI	$15,550.00	$1,374.04	$14,229.62	$1,320.38	91.51
10 2549 000 220	RETIREMENT	$12,200.00	$1,093.57	$11,081.76	$1,118.24	90.83
10 2549 000 230	HEALTH INSURANCE	$30,000.00	$3,271.59	$29,355.93	$644.07	97.85
10 2549 000 240	WORKMENS COMPENSATION	$1,385.00	$0.00	$2,032.59	($647.59)	146.76
10 2549 000 315	REGISTRATION FEES	$0.00	$0.00	$0.00	$0.00	0.00
10 2549 000 319	PRO.& TECHNICAL SERVICES	$20,000.00	$0.00	$5,672.08	$14,327.92	28.36
10 2549 000 321	PUBLIC UTILITY SERVICES	$131,000.00	$7,608.28	$97,472.23	$33,527.77	74.38
10 2549 000 322	CLEANING SERVICES	$10,000.00	$609.84	$6,424.76	$3,575.24	64.25
10 2549 000 323	REPAIRS & \ MAINTENANCE	$60,000.00	$1,091.56	$24,455.80	$35,544.20	40.76
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	$773.50	($488.50)	271.40
10 2549 000 340	COMMUNICATIONS	$12,500.00	$50.00	$6,415.69	$6,084.31	51.33
10 2549 000 411	OP & MAINT NON-TECH SUPP	$52,000.00	$2,182.28	$39,937.50	$12,062.50	76.80
10 2549 000 479	Other non-consumable Supplies	$10,800.00	$0.00	$4,233.82	$6,566.18	39.20
10 2549 000 640	DUES AND FEES	$0.00	$0.00	$3,029.99	($3,029.99)	0.00
10 2549 000 651	INSURANCE	$30,000.00	$0.00	$64,225.23	($34,225.23)	214.08
10 2559 000 114	TRANS CLASS STAFF	$73,000.00	$7,307.98	$70,195.63	$2,804.37	96.16
10 2559 000 120	SUBSTITUTES	$2,000.00	$0.00	$69.00	$1,931.00	3.45
10 2559 000 130	OVERTIME	$9,000.00	$1,828.54	$9,731.09	($731.09)	108.12
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	$697.94	$6,115.72	$384.28	94.09
10 2559 000 220	RETIREMENT	$5,000.00	$473.17	$3,994.79	$1,005.21	79.90
10 2559 000 230	HEALTH INSURANCE	$15,000.00	$1,114.62	$9,546.79	$5,453.21	63.65
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	$1,155.69	$2,531.14	$2,468.86	50.62
10 2559 000 321	PUBLIC UTILITY SERVICES	$4,500.00	$200.49	$3,021.60	$1,478.40	67.15
10 2559 000 323	REPAIRS & \ MAINTENANCE	$15,405.00	$0.00	$17,463.48	($2,058.48)	113.36
10 2559 000 334	TRAVEL,MEALS,LODGING	$250.00	$0.00	$106.40	$143.60	42.56
10 2559 000 340	COMMUNICATIONS	$1,000.00	$62.85	$691.22	$308.78	69.12

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
10 2559 000 411	Non-Technology Supplies	$5,500.00	$819.71	$4,547.76	$952.24	82.69
10 2559 000 413	TRANS MOTOR FUEL	$46,500.00	$7,204.28	$38,812.99	$7,687.01	83.47
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	($96.39)	$17,898.25	$2,101.75	89.49
10 2569 123 411	Non-Technology Supplies (FFVP)	$0.00	$0.00	$2,496.34	($2,496.34)	0.00
10 2569 123 461	FOOD SUPPLIES - FFVP	$12,000.00	$1,994.28	$13,426.42	($1,426.42)	111.89
10 2569 124 411	Non-Technology Supplies (FFVP-JR HIGH)	$0.00	$0.00	$210.69	($210.69)	0.00
10 2569 124 461	FOOD SUPPLIES (FFVP-JR HIGH)	$0.00	$839.30	$3,170.52	($3,170.52)	0.00
10 2642 000 319	OTHER PROF AND TECH SERVICES	$2,000.00	$0.00	$785.00	$1,215.00	39.25
10 6100 000 111	MALE ACT CERT STAFF	$25,500.00	$759.09	$17,910.81	$7,589.19	70.24
10 6100 000 190	OTHER SALARIES	$9,000.00	$0.00	$9,826.89	($826.89)	109.19
10 6100 000 210	OASI	$2,700.00	$58.07	$1,940.29	$759.71	71.86
10 6100 000 220	RETIREMENT	$2,070.00	$45.55	$692.80	$1,377.20	33.47
10 6100 000 315	REGISTRATION FEES	$500.00	$0.00	$179.20	$320.80	35.84
10 6100 000 319	PRO.& TECHNICAL SERVICES	$10,000.00	$0.00	$8,674.90	$1,325.10	86.75
10 6100 000 323	REPAIRS & \ MAINTENANCE	$2,000.00	$0.00	$1,576.15	$423.85	78.81
10 6100 000 325	RENTALS	$1,555.00	$0.00	$1,178.75	$376.25	75.80
10 6100 000 334	TRAVEL,MEALS,LODGING	$5,000.00	$0.00	$5,177.66	($177.66)	103.55
10 6100 000 411	MALE ACTIVITIES NON-TECH SUPP	$4,000.00	$0.00	$1,407.73	$2,592.27	35.19
10 6100 000 479	Other non-consumable Supplies	$0.00	$0.00	$0.00	$0.00	0.00
10 6100 000 640	DUES AND FEES	$300.00	$0.00	$0.00	$300.00	0.00
10 6200 000 111	FEMALE ACTIVITIES CERT STAFF	$20,000.00	$388.08	$27,416.72	($7,416.72)	137.08
10 6200 000 190	OTHER SALARIES	$4,000.00	$0.00	$3,829.68	$170.32	95.74
10 6200 000 210	OASI	$1,850.00	$29.69	$2,230.14	($380.14)	120.55
10 6200 000 220	RETIREMENT	$1,400.00	$23.28	$653.13	$746.87	46.65
10 6200 000 315	REGISTRATION FEES	$1,000.00	$0.00	$660.00	$340.00	66.00
10 6200 000 319	PRO.& TECHNICAL SERVICES	$16,000.00	$0.00	$6,854.26	$9,145.74	42.84
10 6200 000 334	TRAVEL,MEALS,LODGING	$5,000.00	$0.00	$0.00	$5,000.00	0.00
10 6200 000 411	FEMALE ACTIVITIES NON-TECH SUPP	$2,030.00	$75.10	$1,322.65	$707.35	65.16
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	$2,061.41	$12,906.11	$193.89	98.52
10 6550 000 130	OVERTIME	$6,500.00	$405.21	$9,106.03	($2,606.03)	140.09
10 6550 000 210	OASI	$1,600.00	$188.70	$1,683.96	($83.96)	105.25
10 6550 000 220	RETIREMENT	$1,245.00	$129.61	$1,260.01	($15.01)	101.21

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
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	$4,962.09	$37,347.87	$18,652.13	66.69
10 6900 000 114	Instructional Aides/Paraprofessionals	$6,000.00	$1,669.76	$5,416.44	$583.56	90.27
10 6900 000 130	OVERTIME	$0.00	$39.05	$39.05	($39.05)	0.00
10 6900 000 190	OTHER SALARIES	$575.00	$45.00	$725.00	($150.00)	126.09
10 6900 000 210	OASI	$2,500.00	$504.00	$3,139.54	($639.54)	125.58
10 6900 000 220	RETIREMENT	$3,750.00	$334.10	$1,945.47	$1,804.53	51.88
10 6900 000 230	HEALTH INSURANCE	$10,400.00	$675.53	$6,109.98	$4,290.02	58.75
10 6900 000 315	REGISTRATION FEES	$6,000.00	$1,590.00	$4,411.87	$1,588.13	73.53
10 6900 000 319	PRO.& TECHNICAL SERVICES	$6,000.00	$3,134.00	$4,049.08	$1,950.92	67.48
10 6900 000 321	PUBLIC UTILITY SERVICES	$2,500.00	$171.99	$2,109.94	$390.06	84.40
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	$2,063.65	($563.65)	137.58
10 6900 000 334	TRAVEL,MEALS,LODGING	$12,000.00	$232.00	$7,826.90	$4,173.10	65.22
10 6900 000 411	COMBINED ACT NON-TECH SUPP	$8,000.00	$379.32	$3,903.95	$4,096.05	48.80
10 6900 000 472	Non Instruction Comp Software (BOUND)	$750.00	$0.00	$885.00	($135.00)	118.00
10 6900 000 479	Other non-consumable Supplies	$2,000.00	$0.00	$0.00	$2,000.00	0.00
10 6900 000 640	DUES AND FEES	$1,000.00	$0.00	$164.00	$836.00	16.40
10 8110 000 690	MISC	$20,000.00	$0.00	$0.00	$20,000.00	0.00
10 GENERAL FUND		$4,162,181.00	$351,794.75	$3,438,177.93	$724,003.07	82.60
21 CAPITAL OUTLAY FUND						
21 1111 000 421	CURR PRINTED TEXTBOOKS	$30,000.00	$0.00	$1,959.95	$28,040.05	6.53
21 1111 000 422	INSTRUCTIONAL SOFTWARE	$15,000.00	$0.00	$11,537.50	$3,462.50	76.92
21 1111 000 423	Electronic Textbooks	$1,500.00	$0.00	$1,073.00	$427.00	71.53
21 1111 000 424	Instructional 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	$17,460.00	($2,460.00)	116.40
21 1111 000 549	EQUIP OTHER COMP	$12,000.00	$0.00	$0.00	$12,000.00	0.00
21 1111 159 421	Printed Textbooks	$0.00	$0.00	$3,692.00	($3,692.00)	0.00
21 1111 159 541	COMPUTER EQUIPMENT	$0.00	$0.00	$5,775.00	($5,775.00)	0.00
21 1121 000 421	Printed Textbooks	$35,000.00	$0.00	$34,850.00	$150.00	99.57
21 1121 000 422	Instructional Software	$4,000.00	$0.00	$3,862.00	$138.00	96.55
21 1121 000 423	Electronic Textbooks	$0.00	$0.00	$0.00	$0.00	0.00
21 1121 000 424	Instructional Wkbks/Class Subscriptions	$0.00	$0.00	$845.00	($845.00)	0.00
21 1121 000 473	Computer Licensing Fees	$1,500.00	$0.00	$1,380.56	$119.44	92.04
21 1121 000 541	COMPUTER EQUIPMENT	$6,000.00	$0.00	$0.00	$6,000.00	0.00

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
21 1121 000 549	EQUIP OTHER COMP	$12,000.00	$0.00	$0.00	$12,000.00	0.00
21 1121 159 541	COMPUTER EQUIPMENT	$0.00	$0.00	$1,925.00	($1,925.00)	0.00
21 1131 000 421	Printed Textbooks	$38,000.00	$0.00	$34,969.26	$3,030.74	92.02
21 1131 000 422	Instructional Software	$2,000.00	$0.00	$6,025.00	($4,025.00)	301.25
21 1131 000 423	Electronic Textbooks	$0.00	$0.00	$0.00	$0.00	0.00
21 1131 000 473	Computer Licensing Fees	$2,000.00	$0.00	$2,034.15	($34.15)	101.71
21 1131 000 541	COMPUTER EQUIPMENT	$20,000.00	$0.00	$209.00	$19,791.00	1.05
21 1131 159 541	COMPUTER EQUIPMENT	$0.00	$0.00	$1,716.00	($1,716.00)	0.00
21 1131 161 549	EQUIP OTHER COMP VOCATIONAL	$1,000.00	$0.00	$15,898.00	($14,898.00)	1,589.80
21 2122 000 472	Non Instruction Comp Software	$500.00	$0.00	$500.00	$0.00	100.00
21 2219 000 472	Non Instruction Comp Software	$0.00	$0.00	$0.00	$0.00	0.00
21 2222 000 472	Non Instruction Comp Software	$1,500.00	$0.00	$1,375.68	$124.32	91.71
21 2222 000 541	EQUIPMENT	$0.00	$0.00	$0.00	$0.00	0.00
21 2222 000 549	EQUIP OTHER COMP	$5,130.00	$0.00	$0.00	$5,130.00	0.00
21 2222 000 560	LIBRARY BOOKS/TEXTS	$5,100.00	$2,430.51	$6,564.16	($1,464.16)	128.71
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	135.01
21 2227 000 479	Other non-consumable Supplies	$0.00	$0.00	$0.00	$0.00	0.00
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	$164,751.80	$135,248.20	54.92
21 2549 000 472	Non Instruction Comp Software	$0.00	$0.00	$0.00	$0.00	0.00
21 2549 000 479	Other non-consumable Supplies	$0.00	$0.00	$12,651.02	($12,651.02)	0.00

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
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	$1,014.92	$24,439.11	$25,560.89	48.88
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	$106,773.00	($56,773.00)	213.55
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	$6,200.00	$3,800.00	62.00
21 5000 000 611	CAPITAL OUTLAY CERTIFICATE PRINCIPAL	$25,820.00	$0.00	$25,820.00	$0.00	100.00
21 6100 000 472	Non Instruction Comp Software	$1,500.00	$0.00	$1,650.00	($150.00)	110.00
21 6100 000 479	Other non-consumable Supplies	$2,900.00	$0.00	$3,420.18	($520.18)	117.94
21 6200 000 472	Non Instruction Comp Software	$1,500.00	$0.00	$1,500.00	$0.00	100.00
21 6200 000 479	Other non-consumable Supplies	$8,500.00	$0.00	$8,032.43	$467.57	94.50
21 6900 000 325	RENTALS	$12,750.00	$0.00	$12,750.00	$0.00	100.00
21 6900 000 472	Non Instruction Comp Software	$2,000.00	$0.00	$3,420.00	($1,420.00)	171.00
21 6900 000 479	Other non-consumable Supplies	$12,000.00	$0.00	$14,023.50	($2,023.50)	116.86
21 8110 000 690	OPERATING TRANSFERS OUT	$250,000.00	$0.00	$250,000.00	$0.00	100.00
21 CAPITAL OUTLAY FUND		$1,352,000.00	$3,445.43	$1,302,718.85	$49,281.15	96.60
22 SPECIAL EDUCATION FUND						
22 1221 000 111	MILD DISAB CERT STAFF	$109,000.00	$9,062.83	$81,565.47	$27,434.53	74.83
22 1221 000 112	Instructional Aides/Paraprofessionals	$220,140.00	$22,946.83	$213,591.67	$6,548.33	97.03
22 1221 000 120	SUBSTITUTES	$16,000.00	$3,044.75	$22,501.75	($6,501.75)	140.64
22 1221 000 130	OVERTIME	$16,000.00	$2,377.03	$15,901.29	$98.71	99.38
22 1221 000 140	SALARIES - PAYOUT LEAVE	$500.00	$0.00	$0.00	$500.00	0.00
22 1221 000 210	OASI	$27,700.00	$2,495.71	$23,233.55	$4,466.45	83.88
22 1221 000 220	RETIREMENT	$20,700.00	$2,054.21	$18,554.76	$2,145.24	89.64
22 1221 000 230	HEALTH INSURANCE	$100,000.00	$7,370.86	$68,547.27	$31,452.73	68.55
22 1221 000 240	WORKMENS COMPENSATION	$3,250.00	$0.00	$3,901.53	($651.53)	120.05
22 1221 000 313	PAYMENTS TO COOPS BY SCHOOLS	$16,500.00	$0.00	$18,340.27	($1,840.27)	111.15
22 1221 000 315	REGISTRATION FEES	$500.00	$0.00	$0.00	$500.00	0.00
22 1221 000 319	PRO.& TECHNICAL SERVICES	$500.00	$0.00	$0.00	$500.00	0.00
22 1221 000 332	MILEAGE PD TO PARENTS	$1,000.00	$0.00	$0.00	$1,000.00	0.00
22 1221 000 334	TRAVEL,MEALS,LODGING	$500.00	$0.00	$131.60	$368.40	26.32
22 1221 000 411	Non-Technology Supplies	$2,500.00	$30.21	$1,256.33	$1,243.67	50.25
22 1221 000 412	Technology Supplies	$0.00	$0.00	$0.00	$0.00	0.00
22 1221 000 421	Printed Textbooks	$500.00	$0.00	$184.85	$315.15	36.97
22 1221 000 424	Instructional Wkbks/Class Subscriptions	$1,750.00	$0.00	$412.34	$1,337.66	23.56

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
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	$9,445.50	$4,154.50	69.45
22 1222 000 210	OASI	$965.00	$76.61	$689.60	$275.40	71.46
22 1222 000 220	RETIREMENT	$7,760.00	$62.97	$566.73	$7,193.27	7.30
22 1222 000 230	HEALTH INSURANCE	$0.00	$198.91	$1,786.25	($1,786.25)	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	$3,563.77	$48,557.88	$10,442.12	82.30
22 1224 000 371	PAYMENT TO OTHER LEAS IN STATE (Mitchell)	$0.00	$0.00	$0.00	$0.00	0.00
22 1226 000 313	PRO.& TECHNICAL SERVICES (Early Childhood)	$8,525.00	$710.21	$7,812.31	$712.69	91.64
22 2113 000 313	PAYMENTS TO COOPS BY SCHOOLS (Behavior Spec)	$2,280.00	$189.67	$2,086.37	$193.63	91.51
22 2142 000 313	PRO.& TECHNICAL SERVICES (Psychology)	$20,325.00	$1,693.69	$18,630.59	$1,694.41	91.66
22 2152 000 313	PRO.& TECHNICAL SERVICES (Speech)	$26,435.00	$2,202.84	$26,192.73	$242.27	99.08
22 2171 000 313	PRO.& TECHNICAL SERVICES (Phys Therapy)	$6,270.00	$522.24	$5,744.64	$525.36	91.62
22 2172 000 313	PRO.& TECHNICAL SERVICES (Occup Therapy)	$11,745.00	$978.42	$10,762.62	$982.38	91.64
22 2710 000 113	SPECIAL EDUCATION ADMINISTRATION	$64,000.00	$5,318.75	$57,064.16	$6,935.84	89.16
22 2710 000 210	OASI	$4,900.00	$395.95	$4,217.83	$682.17	86.08
22 2710 000 220	RETIREMENT	$3,850.00	$319.13	$3,423.88	$426.12	88.93
22 2710 000 230	HEALTH INSURANCE	$14,550.00	$1,271.20	$13,198.20	$1,351.80	90.71
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	$67,936.29	$678,661.97	$106,598.03	86.43
31 BOND REDEMPTION						
31 5000 000 611	REDEMPTION OF PRINCIPAL	$145,000.00	$0.00	$145,000.00	$0.00	100.00
31 5000 000 612	INTEREST	$387,175.00	$0.00	$387,175.00	$0.00	100.00
31 5000 000 613	FISCAL AGENT'S FEES	$700.00	$0.00	$700.00	$0.00	100.00
31 5000 000 640	DUES AND FEES	$350.00	$0.00	$350.00	$0.00	100.00
31 BOND REDEMPTION		$533,225.00	$0.00	$533,225.00	$0.00	100.00
51 FOOD SERVICE						
51 2560 005 334	TRAVEL,MEALS,LODGING	$0.00	$0.00	$0.00	$0.00	0.00
51 2569 000 114	FOOD SERV CLASS STAFF	$88,000.00	$9,839.87	$90,097.22	($2,097.22)	102.38
51 2569 000 120	SUBSTITUTES	$2,500.00	$0.00	$119.00	$2,381.00	4.76
51 2569 000 130	OVERTIME	$300.00	$411.41	$3,192.87	($2,892.87)	1,064.29
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	$760.98	$7,099.62	($149.62)	102.15

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
51 2569 000 220	RETIREMENT	$5,300.00	$435.21	$3,989.92	$1,310.08	75.28
51 2569 000 230	HEALTH INSURANCE	$31,180.00	$2,075.23	$20,190.39	$10,989.61	64.75
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	$299.14	$200.86	59.83
51 2569 000 411	FOOD SERV NON-TECH SUPP	$8,000.00	$248.95	$7,017.47	$982.53	87.72
51 2569 000 461	FOOD	$99,754.00	$11,682.33	$124,430.19	($24,676.19)	124.74
51 2569 000 462	DONATED FOOD COMMODITIES	$20,000.00	$0.00	$0.00	$20,000.00	0.00
51 2569 000 462 820	DONATED FOOD COMMODITIES	$0.00	$0.00	$0.00	$0.00	0.00
51 2569 000 479	Other non-consumable Supplies	$1,000.00	$0.00	$2,730.04	($1,730.04)	273.00
51 2569 000 640	DUES AND FEES	$270.00	$0.00	$108.25	$161.75	40.09
51 2569 000 910	DEPRECIATION LOCAL FUNDS	$3,000.00	$0.00	$0.00	$3,000.00	0.00
51 2569 123 114	Classified Staff	$0.00	$0.00	$0.00	$0.00	0.00
51 2569 128 319	OTHER PROF SERVICES (Beef-to-School)	$0.00	$0.00	$3,262.20	($3,262.20)	0.00
51 2569 128 462	DONATED COMMODITIES (LOCAL BEEF)	$0.00	$0.00	$0.00	$0.00	0.00
51 2569 129 479	Other non-consumable DNR	$0.00	$0.00	$0.00	$0.00	0.00
51 FOOD SERVICE		$275,000.00	$25,453.98	$270,717.57	$4,282.43	98.44
53 ENTERPRISE FUND-DR.ED						
53 3900 000 111	DRIVER'S ED CERTIFIED	$5,850.00	$0.00	$0.00	$5,850.00	0.00
53 3900 000 210	OASI	$450.00	$0.00	$0.00	$450.00	0.00
53 3900 000 220	RETIREMENT	$0.00	$0.00	$0.00	$0.00	0.00
53 3900 000 323	REPAIRS & \ MAINTENANCE	$0.00	$0.00	$0.00	$0.00	0.00
53 3900 000 325	RENTALS	$1,800.00	$0.00	$0.00	$1,800.00	0.00
53 3900 000 411	Non-Technology Supplies	$0.00	$0.00	$0.00	$0.00	0.00
53 3900 000 413	Motor Fuel	$400.00	$0.00	$0.00	$400.00	0.00
53 3900 000 651	INSURANCE	$500.00	$0.00	$0.00	$500.00	0.00
53 ENTERPRISE FUND-DR.ED		$9,000.00	$0.00	$0.00	$9,000.00	0.00
74 SCHOLARSHIP FUND						
74 4300 002 340	COMMUNICATIONS	$0.00	$0.00	$92.40	($92.40)	0.00
74 4300 002 390	OTHER PROFESSIONAL SERVICES	$0.00	$0.00	$0.00	$0.00	0.00
74 4300 223 390	OTHER PROFESSIONAL SERVICES - Class of 2023	$0.00	$0.00	$0.00	$0.00	0.00
74 4300 224 390	OTHER PROFESSIONAL SERVICES - Class of 2024	$0.00	$0.00	($385.00)	$385.00	0.00
74 4300 225 390	OTHER PROFESSIONAL SERVICES - Class of 225	$0.00	$0.00	$0.00	$0.00	0.00
74 4300 608 390	OTHER PROFESSIONAL SERVICES - Student Council	$0.00	$0.00	$550.00	($550.00)	0.00

Account Number	Account Description	REVISED BUDGET	ACTIVITY DURING MONTH	ACTIVITY TO DATE	BALANCE AT EOM	% OF BUDGET
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	$0.00	$12,532.40	($12,532.40)	0.00
9 Expenditure		$7,116,666.00	$448,630.45	$6,236,033.72	$880,632.28	87.67
	Grand Total:	$0.00	$1,556,376.76	$22,353.26	($22,353.26)	87.81

DE SMET SCHOOL DISTRICT #38-2

TRUST & AGENCY SUMMARY FOR MAY 2026

CODE	ACCOUNT	BEGINNING BALANCE	EXPENSES	REVENUES	TOTAL BALANCE
71 1510	INTEREST	$ 7,058.93	$ -	$ 63.80	$ 7,122.73
71 704 200	LIW AUTHOR'S CLUB FUND	$ 12,677.92	$ 774.37	$ 107.30	$ 12,010.85
71 704 201	BOOK FAIR FUND	$ 1,205.06	$ -	$ -	$ 1,205.06
71 704 226	CLASS OF 2026 FUND	$ 1,181.65	$ 648.35	$ -	$ 533.30
71 704 227	CLASS OF 2027 FUND	$ 9,117.96	$ 1,942.29	$ -	$ 7,175.67
71 704 228	CLASS OF 2028 FUND	$ -	$ -	$ -	$ -
71 704 606	DRAMA CLUB FUND	$ 4,582.90	$ -	$ -	$ 4,582.90
71 704 607	D-CLUB FUND	$ 1,375.51	$ -	$ -	$ 1,375.51
71 704 608	STUDENT COUNCIL FUND BALANCE	$ 1,656.13	$ 500.00	$ -	$ 1,156.13
71 704 609	YEARBOOK FUND BALANCE	$ 1,717.94	$ -	$ 145.00	$ 1,862.94
71 704 610	FCCLA FUND	$ 175.56	$ 5,578.73	$ 60.00	$ (5,343.17)
71 704 611	FB TEAM CAMP FUND	$ 4,714.92	$ -	$ -	$ 4,714.92
71 704 612	BBB TEAM CAMP FUND	$ 1,825.65	$ -	$ -	$ 1,825.65
71 704 615	FFA STUDENT PROJECTS FUND	$ (1,256.73)	$ 113.41	$ 7,030.00	$ 5,659.86
71 704 616	NHS FUND	$ 218.77	$ -	$ -	$ 218.77
71 704 617	ED RISING FUND	$ 944.00	$ -	$ -	$ 944.00
71 704 621	VB TEAM CAMP FUND	$ 4,154.46	$ -	$ -	$ 4,154.46
71 704 622	GBB TEAM CAMP FUND	$ 1,372.34	$ -	$ -	$ 1,372.34
71 704 623	CHEERLEADING FUND	$ 1,333.99	$ -	$ -	$ 1,333.99
71 704 631	ART FUND	$ 100.00	$ -	$ -	$ 100.00
71 704 632	BAND FUND	$ 9,024.47	$ 170.00	$ 2,150.50	$ 11,004.97
71 704 633	VOCAL MUSIC FUND	$ 191.96	$ -	$ 128.00	$ 319.96
71 704 634	TRI M FUND	$ 668.77	$ 191.83	$ 25.00	$ 501.94
71 704 644	FFA FUND	$ 7,269.59	$ 2,362.63	$ 713.69	$ 5,620.65
71 704 645	DISTRICT FFA FUND	$ 81.39	$ -	$ -	$ 81.39
71 704 694	GOLF TEAM CAMP FUND	$ 577.17	$ -	$ 259.50	$ 836.67
71 704 696	WRESTLING CLUB FUND	$ 957.51	$ -	$ -	$ 957.51
71 704 697	XCC TEAM FUND	$ 100.00	$ -	$ -	$ 100.00
71 704 698	TRACK TEAM FUND	$ 147.00	$ -	$ 49.50	$ 196.50
71 704 702	BLUE JEAN FUND	$ 1,574.51	$ 150.00	$ -	$ 1,424.51
71 704 999	IMPREST FUND	$ 9,213.00	$ 8,752.56	$ 5,787.00	$ 6,247.44
	TOTAL	**$ 83,962.33**	**$ 21,184.17**	**$ 16,519.29**	**$ 79,297.45**

SUI: Activity Fund Balance Report - Detail - Include PO Only

BANK BALANCE 5/31/2026	$	85,456.48	
Outstanding Checks	$	6,159.03	
BALANCE 5/31/26	**$**	**79,297.45**	$ -

Fund: 71 CUSTODIAL

Chart of Account Number			Chart of Account Description								
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding PO	Balance Change	Balance
71 704 005			**INTEREST FUND BALANCE**			***Previous Balance**					7,058.93
71 704 005			INTEREST FUND BALANCE								
71 1510			INTEREST								
05/31/2026	CR	768697			Sweep Interest #7 5/2026	INTEREST FROM ICS SWEEP	0.00	63.33	0.00		
05/31/2026	CR	768698			AB&T Interest #7 5/2026	AB&T INTEREST	0.00	0.47	0.00		
71 704 005			**INTEREST FUND BALANCE**			***Current Activity**					63.80
						***Ending Balance:**	0.00	63.80	0.00	0.00	7,122.73
71 704 200			**LIW AUTHOR'S CLUB FUND BALANCE**			***Previous Balance**					12,677.92
71 704 200			LIW AUTHOR'S CLUB FUND BALANCE								
71 1990 200			LIW AUTHOR'S CLUB REVENUE								
05/07/2026	CR	768682			2nd Grade Field Trip Money	MISCELLANEOUS	0.00	35.00	0.00		
05/07/2026	CR	768683			Zoo Field Trip Money	MISCELLANEOUS	0.00	59.00	0.00		
05/20/2026	CR	768690			Donation through Dec2025	BOX TOPS FOR EDUCATION	0.00	13.30	0.00		
71 6900 200 690			LIW AUTHOR'S CLUB EXPENSES								
05/15/2026	CD	291906	7	21421	Retirement Party	B-CAKE	220.00	0.00	0.00		
05/28/2026	CD	inv02989	7	21439	K & 1st Grade Zoo Fieldtrip	CITY OF WATERTOWN	554.37	0.00	0.00		
71 704 200			**LIW AUTHOR'S CLUB FUND BALANCE**			***Current Activity**					(667.07)
						***Ending Balance:**	774.37	107.30	0.00	0.00	12,010.85
71 704 201			**BOOK FAIR FUND BALANCE**			***Previous Balance**					1,205.06
						***Ending Balance:**	0.00	0.00	0.00	0.00	1,205.06
71 704 224			**CLASS OF 2024 FUND BALANCE**			***Previous Balance**					0.00
						***Ending Balance:**	0.00	0.00	0.00	0.00	0.00
71 704 226			**CLASS OF 2026 FUND BALANCE**			***Previous Balance**					1,181.65
71 704 226			CLASS OF 2026 FUND BALANCE								
71 6900 226 690			CLASS OF 2026 EXPENSES								
05/11/2026	CD	54373815	7	57	Baskets for Seniors	BMO HARRIS: WALMART	207.09	0.00	0.00		
05/11/2026	CD	9369842	7	57	graduation decorations	BMO HARRIS: AMAZON	137.54	0.00	0.00		
05/11/2026	CD	000915	7	57	graduation flowers	BMO HARRIS: FLEGELS FLOWERS	240.00	0.00	0.00		
05/28/2026	CD	26396	7	21438	graduation balloons	DE SMET FLOWERS AND GIFTS	63.72	0.00	0.00		
71 704 226			**CLASS OF 2026 FUND BALANCE**			***Current Activity**					(648.35)
						***Ending Balance:**	648.35	0.00	0.00	0.00	533.30
71 704 227			**CLASS OF 2027 FUND BALANCE**			***Previous Balance**					9,117.96
71 704 227			CLASS OF 2027 FUND BALANCE								
71 6900 227 690			CLASS OF 2027 EXPENDITURES								
05/07/2026	CD	05022026	7	21397	Prom Meal	PRAIRIE FIRE BAR AND GRILL	1,588.16	0.00	0.00		

Fund: 71 CUSTODIAL

Chart of Account Number	Chart of Account Description

Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding PO	Balance Change	Balance
05/26/2026	CD	02082026	7	21431	Jr Class Tournament - Concession Supplie	DE SMET JUNIOR CLASS AFTER PROM	354.13	0.00	0.00		
71 704 227			**CLASS OF 2027 FUND BALANCE**			***Current Activity**					(1,942.29)
						***Ending Balance:**	1,942.29	0.00	0.00	0.00	7,175.67
71 704 606			**DRAMA CLUB FUND BALANCE**			***Previous Balance**					4,582.90
						***Ending Balance:**	0.00	0.00	0.00	0.00	4,582.90
71 704 607			**D-CLUB FUND BALANCE**			***Previous Balance**					1,375.51
						***Ending Balance:**	0.00	0.00	0.00	0.00	1,375.51
71 704 608			**STUDENT COUNCIL FUND BALANCE**			***Previous Balance**					1,656.13
71 704 608			STUDENT COUNCIL FUND BALANCE								
71 6900 608 690			STUDENT COUNCIL EXPENSES								
05/07/2026	CD	SC-043026	7	21388	Student Council Scholarships	DE SMET SCHOOL	500.00	0.00	0.00		
71 704 608			**STUDENT COUNCIL FUND BALANCE**			***Current Activity**					(500.00)
						***Ending Balance:**	500.00	0.00	0.00	0.00	1,156.13
71 704 609			**YEARBOOK FUND BALANCE**			***Previous Balance**					1,717.94
71 704 609			YEARBOOK FUND BALANCE								
71 1990 609			YEARBOOK REVENUE								
05/20/2026	CR	768689			Yearbook Sales	MISCELLANEOUS	0.00	145.00	0.00		
71 704 609			**YEARBOOK FUND BALANCE**			***Current Activity**					145.00
						***Ending Balance:**	0.00	145.00	0.00	0.00	1,862.94
71 704 610			**FCCLA FUND BALANCE**			***Previous Balance**					175.56
71 704 610			FCCLA FUND BALANCE								
71 1990 610			FCCLA REVENUE								
05/20/2026	CR	768691			Reimb FCCLA - State Conf Fees	PARENT PAYMENTS	0.00	60.00	0.00		
71 6900 610 690			FCCLA EXPENSES								
05/11/2026	CD *	73437582164401	7	57	Correction: United - Coon	BMO HARRIS: EXPEDIA	347.19	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Correction: Expedia Trip Protection	BMO HARRIS: EXPEDIA	269.52	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Correction: American - Coon	BMO HARRIS: EXPEDIA	23.99	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Correction: American - Hughes	BMO HARRIS: EXPEDIA	23.99	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Correction: American - Seifert	BMO HARRIS: EXPEDIA	23.99	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Correction: American - Coon	BMO HARRIS: EXPEDIA	23.99	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Correction: United - Coon	BMO HARRIS: EXPEDIA	347.19	0.00	0.00		

Fund: 71 CUSTODIAL

Chart of Account Number			Chart of Account Description								
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding PO	Balance Change	Balance
05/11/2026	CD *	73437582164401	7	57	Correction: United - Hughes	BMO HARRIS: EXPEDIA	347.19	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Correction: American - Seifert	BMO HARRIS: EXPEDIA	558.20	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Correction: United - Seifert	BMO HARRIS: EXPEDIA	347.19	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Correction: American - Hughes	BMO HARRIS: EXPEDIA	558.20	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Correction: American - Hughes	BMO HARRIS: EXPEDIA	558.20	0.00	0.00		
05/11/2026	CD *	05022026A	7	57	Correction: Hotel - FCCLA Nationals	BMO HARRIS: WASHINGTON MARRIOTT AT METRO CENTER	1,365.89	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Correction: American - Coon	BMO HARRIS: EXPEDIA	558.20	0.00	0.00		
05/11/2026	CD *	05012026	7	57	Correction: Travel Insurance - FCCLA Nat	BMO HARRIS: GENERALI GLOBAL ASSISTANCE	225.80	0.00	0.00		
71 704 610			**FCCLA FUND BALANCE**			***Current Activity**					(5,518.73)
						***Ending Balance:**	5,578.73	60.00	0.00	0.00	(5,343.17)
71 704 611			**FB TEAM CAMP FUND BALANCE**			***Previous Balance**					4,714.92
						***Ending Balance:**	0.00	0.00	0.00	0.00	4,714.92
71 704 612			**BBB TEAM CAMP FUND BALANCE**			***Previous Balance**					1,825.65
						***Ending Balance:**	0.00	0.00	0.00	0.00	1,825.65
71 704 615			**FFA STUDENT PROJECTS FUND BALANCE**			***Previous Balance**					(1,256.73)
71 704 615			FFA STUDENT PROJECTS FUND BALANCE								
71 1990 615			FFA STUDENT PROJECT REVENUE								
05/07/2026	CR	768687			Driscoll Project	MISCELLANEOUS	0.00	430.00	0.00		
05/20/2026	CR	768692			Aughenbaugh project	MISCELLANEOUS	0.00	600.00	0.00		
05/20/2026	CR	768692			Perry project	MISCELLANEOUS	0.00	2,250.00	0.00		
05/20/2026	CR	768692			Johnson project	MISCELLANEOUS	0.00	3,750.00	0.00		
71 6900 615 690			FFA STUDENT PROJECT EXPENSES								
05/11/2026	CD	01379610	7	21408	supplies	TRUSTWORTHY HARDWARE	9.00	0.00	0.00		
05/11/2026	CD	01379201	7	21408	supplies	TRUSTWORTHY HARDWARE	47.70	0.00	0.00		
05/11/2026	CD	9609	7	21402	supplies	ANDERSON LUMBER LLC	56.71	0.00	0.00		
71 704 615			**FFA STUDENT PROJECTS FUND BALANCE**			***Current Activity**					6,916.59
						***Ending Balance:**	113.41	7,030.00	0.00	0.00	5,659.86
71 704 616			**NHS FUND BALANCE**			***Previous Balance**					218.77
71 6900 616 690			NHS EXPENSES								
05/11/2026	CD *	05012026	7	57	Reversal: Travel Insurance - FCCLA Natio	BMO HARRIS: GENERALI GLOBAL ASSISTANCE	(225.80)	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Reversal: American - Coon	BMO HARRIS: EXPEDIA	(558.20)	0.00	0.00		

Fund: 71 CUSTODIAL

Chart of Account Number | Chart of Account Description

Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding PO	Balance Change	Balance
05/11/2026	CD *	05022026A	7	57	Reversal: Hotel - FCCLA Nationals	BMO HARRIS: WASHINGTON MARRIOTT AT METRO CENTER	(1,365.89)	0.00	0.00		
05/11/2026	CD	73437582164401	7	57	American - Hughes	BMO HARRIS: EXPEDIA	558.20	0.00	0.00		
05/11/2026	CD	73437582164401	7	57	American - Seifert	BMO HARRIS: EXPEDIA	558.20	0.00	0.00		
05/11/2026	CD	73437582164401	7	57	United - Seifert	BMO HARRIS: EXPEDIA	347.19	0.00	0.00		
05/11/2026	CD	73437582164401	7	57	United - Coon	BMO HARRIS: EXPEDIA	347.19	0.00	0.00		
05/11/2026	CD	73437582164401	7	57	United - Hughes	BMO HARRIS: EXPEDIA	347.19	0.00	0.00		
05/11/2026	CD	73437582164401	7	57	American - Coon	BMO HARRIS: EXPEDIA	558.20	0.00	0.00		
05/11/2026	CD	73437582164401	7	57	American - Seifert	BMO HARRIS: EXPEDIA	23.99	0.00	0.00		
05/11/2026	CD	73437582164401	7	57	American - Coon	BMO HARRIS: EXPEDIA	23.99	0.00	0.00		
05/11/2026	CD	73437582164401	7	57	United - Coon	BMO HARRIS: EXPEDIA	347.19	0.00	0.00		
05/11/2026	CD	73437582164401	7	57	American - Coon	BMO HARRIS: EXPEDIA	558.20	0.00	0.00		
05/11/2026	CD	73437582164401	7	57	Expedia Trip Protection	BMO HARRIS: EXPEDIA	269.52	0.00	0.00		
05/11/2026	CD	73437582164401	7	57	American - Coon	BMO HARRIS: EXPEDIA	23.99	0.00	0.00		
05/11/2026	CD	73437582164401	7	57	American - Hughes	BMO HARRIS: EXPEDIA	23.99	0.00	0.00		
05/11/2026	CD	05012026	7	57	Travel Insurance - FCCLA Nationals	BMO HARRIS: GENERALI GLOBAL ASSISTANCE	225.80	0.00	0.00		
05/11/2026	CD	05022026A	7	57	Hotel - FCCLA Nationals	BMO HARRIS: WASHINGTON MARRIOTT AT METRO CENTER	1,365.89	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Reversal: Expedia Trip Protection	BMO HARRIS: EXPEDIA	(269.52)	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Reversal: United - Coon	BMO HARRIS: EXPEDIA	(347.19)	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Reversal: American - Hughes	BMO HARRIS: EXPEDIA	(558.20)	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Reversal: American - Hughes	BMO HARRIS: EXPEDIA	(558.20)	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Reversal: United - Coon	BMO HARRIS: EXPEDIA	(347.19)	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Reversal: United - Seifert	BMO HARRIS: EXPEDIA	(347.19)	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Reversal: American - Seifert	BMO HARRIS: EXPEDIA	(558.20)	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Reversal: United - Hughes	BMO HARRIS: EXPEDIA	(347.19)	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Reversal: American - Coon	BMO HARRIS: EXPEDIA	(23.99)	0.00	0.00		

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Chart of Account Number			Chart of Account Description								
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding PO	Balance Change	Balance
05/11/2026	CD *	73437582164401	7	57	Reversal: American - Seifert	BMO HARRIS: EXPEDIA	(23.99)	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Reversal: American - Coon	BMO HARRIS: EXPEDIA	(23.99)	0.00	0.00		
05/11/2026	CD *	73437582164401	7	57	Reversal: American - Hughes	BMO HARRIS: EXPEDIA	(23.99)	0.00	0.00		
71 704 616			**NHS FUND BALANCE**			***Current Activity**					0.00
						***Ending Balance:**	0.00	0.00	0.00	0.00	218.77
71 704 617			**ED RISING FUND BALANCE**			***Previous Balance**					944.00
						***Ending Balance:**	0.00	0.00	0.00	0.00	944.00
71 704 621			**VB TEAM CAMP FUND BALANCE**			***Previous Balance**					4,154.46
						***Ending Balance:**	0.00	0.00	0.00	0.00	4,154.46
71 704 622			**GBB TEAM CAMP FUND BALANCE**			***Previous Balance**					1,372.34
						***Ending Balance:**	0.00	0.00	0.00	0.00	1,372.34
71 704 623			**CHEERLEADING FUND BALANCE**			***Previous Balance**					1,333.99
						***Ending Balance:**	0.00	0.00	0.00	0.00	1,333.99
71 704 631			**ART FUND BALANCE**			***Previous Balance**					100.00
						***Ending Balance:**	0.00	0.00	0.00	0.00	100.00
71 704 632			**BAND FUND BALANCE**			***Previous Balance**					9,024.47
71 704 632			BAND FUND BALANCE								
71 1990 632			BAND FUND REVENUE								
05/20/2026	CR	768693			chocolate sales	MISCELLANEOUS	0.00	1,838.50	0.00		
05/22/2026	CR	768696			chocolate fundraiser	MISCELLANEOUS	0.00	312.00	0.00		
71 6900 632 690			BAND FUND EXPENSES								
05/14/2026	CD	MS-042826	7	21412	MS Large Group Contest	ARLINGTON SCHOOL DISTRICT	75.00	0.00	0.00		
05/26/2026	CD	162267	7	21435	Blessing Flute repairs	TAYLOR MUSIC	95.00	0.00	0.00		
71 704 632			**BAND FUND BALANCE**			***Current Activity**					1,980.50
						***Ending Balance:**	170.00	2,150.50	0.00	0.00	11,004.97
71 704 633			**VOCAL MUSIC FUND BALANCE**			***Previous Balance**					191.96
71 704 633			VOCAL MUSIC FUND BALANCE								
71 1990 633			VOCAL MUSIC REVENUE								
05/07/2026	CR	768685			Elem Honor Choir	MISCELLANEOUS	0.00	108.00	0.00		
05/20/2026	CR	768691			Elem Festival Choir Fee	PARENT PAYMENTS	0.00	20.00	0.00		
71 704 633			**VOCAL MUSIC FUND BALANCE**			***Current Activity**					128.00
						***Ending Balance:**	0.00	128.00	0.00	0.00	319.96
71 704 634			**TRI-M FUND BALANCE**			***Previous Balance**					668.77

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Chart of Account Number			Chart of Account Description							
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding PO	Balance Change	Balance
71 704 634			TRI-M FUND BALANCE								
71 1990 634			TRI-M REVENUE								
05/07/2026	CR	768686			Tri-M Dues	STUDENT	0.00	25.00	0.00		
71 6900 634 690			TRI-M EXPENDITURES								
05/04/2026	CD	TRIM-050426	7	21383	Tri-M Scholarship	CURRIER, AUDI	100.00	0.00	0.00		
05/11/2026	CD	356239	7	58	Tri-M patches and ribbons	BMO HARRIS: NATIONAL ASSOCIATION FOR MUSIC EDUCATION	91.83	0.00	0.00		
71 704 634			**TRI-M FUND BALANCE**			***Current Activity**					(166.83)
						***Ending Balance:**	191.83	25.00	0.00	0.00	501.94
71 704 644			**FFA FUND BALANCE**			***Previous Balance**					7,269.59
71 704 644			FFA FUND BALANCE								
71 1990 644			FFA REVENUE								
05/20/2026	CR	768694			flower donations	MISCELLANEOUS	0.00	98.00	0.00		
05/20/2026	CR	768695			milk money	MISCELLANEOUS	0.00	615.69	0.00		
71 6900 644 690			FFA EXPENSES								
05/11/2026	CD	5350-041826	7	21406	FFA banquet supplies	MAYNARDS FOOD CENTER	137.43	0.00	0.00		
05/11/2026	CD	042426	7	21406	FFA Banquet Supplies	MAYNARDS FOOD CENTER	161.90	0.00	0.00		
05/11/2026	CD	24192	7	21405	FFA pizza	MAIN STOP, THE	14.00	0.00	0.00		
05/11/2026	CD	FFA-050526	7	21404	FFA - Subscription Renewal	KINGSBURY JOURNAL	65.00	0.00	0.00		
05/11/2026	CD	0529032	7	21403	FFA - Milk	EAST SIDE JERSEY DAIRY ESJD	63.39	0.00	0.00		
05/11/2026	CD	0529149	7	21403	FFA - Milk	EAST SIDE JERSEY DAIRY ESJD	63.39	0.00	0.00		
05/11/2026	CD	0529210	7	21403	FFA - Milk	EAST SIDE JERSEY DAIRY ESJD	31.70	0.00	0.00		
05/11/2026	CD	0529258	7	21403	FFA - Milk	EAST SIDE JERSEY DAIRY ESJD	31.70	0.00	0.00		
05/11/2026	CD	0529369	7	21403	FFA - Milk	EAST SIDE JERSEY DAIRY ESJD	126.79	0.00	0.00		
05/11/2026	CD	781581	7	21407	FFA supplies	PERFORMANCE FOODSERVICE - MARSHALL	125.40	0.00	0.00		
05/11/2026	CD	783760	7	21407	FFA supplies	PERFORMANCE FOODSERVICE - MARSHALL	31.72	0.00	0.00		
05/11/2026	CD	786507	7	21407	FFA supplies	PERFORMANCE FOODSERVICE - MARSHALL	109.57	0.00	0.00		
05/11/2026	CD	788408	7	21407	FFA supplies	PERFORMANCE FOODSERVICE - MARSHALL	39.52	0.00	0.00		
05/11/2026	CD	05032026	7	57	Hotel - Natl' Land Judging	BMO HARRIS: SLEEP INN & SUITES YUKON OKLAHOMA CITY	460.00	0.00	0.00		
05/11/2026	CD	05032026b	7	57	Hotel - Natl' Land Judging	BMO HARRIS: SLEEP INN & SUITES YUKON OKLAHOMA CITY	460.00	0.00	0.00		
05/11/2026	CD	05032026	7	57	Hotel - Natl' Land Judging	BMO HARRIS: SLEEP IN COLUMBUS NE	120.56	0.00	0.00		
05/11/2026	CD	05032026b	7	57	Hotel - Natl' Land Judging	BMO HARRIS: SLEEP IN COLUMBUS NE	120.56	0.00	0.00		

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Chart of Account Number			Chart of Account Description								
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding PO	Balance Change	Balance
05/14/2026	CD	sd-06082026	7	21414	Soil Days June 6-8, 2026	BUTTE CONSERVATION DISTRICT	200.00	0.00	0.00		
71 704 644			**FFA FUND BALANCE**			***Current Activity**					(1,648.94)
						***Ending Balance:**	2,362.63	713.69	0.00	0.00	5,620.65
71 704 645			**DISTRICT FFA FUND BALANCE**			***Previous Balance**					81.39
						***Ending Balance:**	0.00	0.00	0.00	0.00	81.39
71 704 694			**GOLF TEAM CAMP FUND BALANCE**			***Previous Balance**					577.17
71 704 694			GOLF TEAM CAMP FUND BALANCE								
71 1990 694			GOLF TEAM CAMP REVENUES								
05/07/2026	CR	768684			Golf Shirt Money	MRG HAUFF, LLC (dba Dakota Sports, Dakota Lettering, MRG Daubys)	0.00	49.50	0.00		
05/28/2026	GJ	26-5.8			JV Golf 50/50		0.00	210.00	0.00		
71 704 694			**GOLF TEAM CAMP FUND BALANCE**			***Current Activity**					259.50
						***Ending Balance:**	0.00	259.50	0.00	0.00	836.67
71 704 696			**WRESTLING CLUB FUND BALANCE**			***Previous Balance**					957.51
						***Ending Balance:**	0.00	0.00	0.00	0.00	957.51
71 704 697			**XCC TEAM**			***Previous Balance**					100.00
						***Ending Balance:**	0.00	0.00	0.00	0.00	100.00
71 704 698			**TRACK ACCOUNT**			***Previous Balance**					147.00
71 704 698			TRACK ACCOUNT								
71 1990 698			TRACK REVENUE								
05/07/2026	CR	768684			Track Shirt Money	MRG HAUFF, LLC (dba Dakota Sports, Dakota Lettering, MRG Daubys)	0.00	49.50	0.00		
71 704 698			**TRACK ACCOUNT**			***Current Activity**					49.50
						***Ending Balance:**	0.00	49.50	0.00	0.00	196.50
71 704 702			**BLUE JEAN FUND BALANCE**			***Previous Balance**					1,574.51
71 704 702			BLUE JEAN FUND BALANCE								
71 6900 702 690			BLUE JEAN EXPENSES								
05/21/2026	CD	BJ-05042026	7	21426	Blue Jean Donation	PEDRO & MARIA LUCAS CASTRO FAMILY	150.00	0.00	0.00		
71 704 702			**BLUE JEAN FUND BALANCE**			***Current Activity**					(150.00)
						***Ending Balance:**	150.00	0.00	0.00	0.00	1,424.51
71 704 999			**IMPREST FUND BALANCE**			***Previous Balance**					9,213.00
71 704 999			IMPREST FUND BALANCE								
71 1990 999			IMPREST REVENUE								
05/12/2026	CR	768688			Reimburse Imprest: April	DESMET CHECKING	0.00	5,787.00	0.00		

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Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding PO	Balance Change	Balance
71 6900 999 690			IMPREST EXPENSES								
05/01/2026	CD	SB-050226	7	21382	Softball Official 5.2.26	FREDERIKSEN, MIKE	165.04	0.00	0.00		
05/05/2026	CD	T-05052026	7	21384	Track 5.5.26	SIOUX VALLEY SCHOOL DISTRICT	200.00	0.00	0.00		
05/07/2026	CD	01222026	7	21396	Reimburse Textbooks	TEMME, CHASE	158.76	0.00	0.00		
05/07/2026	CD	050726	7	21398	Reimburse Textbooks	JENNINGS, BLAKE	99.99	0.00	0.00		
05/07/2026	CD	05072026	7	21399	Reimburse Textbook	DRISCOLL, CHAUNCEY	184.99	0.00	0.00		
05/07/2026	CD	G-05042026	7	21389	Golf - 5.4.26 (additional)	HAMLIN SCHOOL DISTRICT	50.00	0.00	0.00		
05/07/2026	CD	SB-050826	7	21386	Softball Official 5.8.26	BESTE, DAVEY W	200.30	0.00	0.00		
05/07/2026	CD	01222026	7	21394	Reimburse: Textbooks	LUETHMERS, NOAH	51.77	0.00	0.00		
05/07/2026	CD	04302026	7	21395	Reimburse: Textbooks	BLUE, AUBREE	137.30	0.00	0.00		
05/07/2026	CD	01222026	7	21390	Reimburse: Textbooks	ANDERSON, HARPER	99.83	0.00	0.00		
05/07/2026	CD	12012026	7	21391	Reimburse: Textbooks	LUETHMERS, HAZEL	51.77	0.00	0.00		
05/07/2026	CD	10058048224	7	21387	Reimburse: Textbooks	SUDENGA, DANIEL DEAN	147.96	0.00	0.00		
05/07/2026	CD	SB-050826	7	21392	Softball Official 5.8.26	FREDERIKSEN, MIKE	160.16	0.00	0.00		
05/07/2026	CD	010826	7	21393	Reimburse: Textbooks	CLUBB, NEVA	218.99	0.00	0.00		
05/08/2026	CD	01222026	7	21400	Reimburse Textbooks	CURRIER, AUDI	72.70	0.00	0.00		
05/08/2026	CD	G-051226	7	21401	Golf Meet 5.12.26 (x5 golfers, x3 bags)	BROADLAND CREEK GOLF COURSE	62.00	0.00	0.00		
05/12/2026	CD	G-051826	7	21409	Golf Meet 5.18.26	SIOUX VALLEY SCHOOL DISTRICT	40.00	0.00	0.00		
05/12/2026	CD	T-051826	7	21410	Track Meet 5.18.26	HAMLIN SCHOOL DISTRICT	200.00	0.00	0.00		
05/12/2026	CD	T-051426	7	21411	DVC Track meet 5.14.26	DAKOTA VALLEY CONFERENCE	100.00	0.00	0.00		
05/14/2026	CD	REIMB010826	7	21419	Reimburse Textbooks	KOISTINEN, JAEL	349.40	0.00	0.00		
05/14/2026	CD	SB-051526	7	21416	Softball Official 5.15.26	NEUHARTH, ERIC	125.84	0.00	0.00		
05/14/2026	CD	T-052226	7	21418	Wendelgass Relays 5.22.26	HURON SCHOOL DISTRICT 2-2	100.00	0.00	0.00		
05/14/2026	CD	SB-051526	7	21413	Softball Official 5.15.26	BESTE, DAVEY W	170.30	0.00	0.00		
05/14/2026	CD	T-052826	7	21417	Track Meet 4.28.26	ESTELLINE ALUMNI ASSOCIATION	225.00	0.00	0.00		
05/14/2026	CD	REIMB-51226	7	21415	Reimburse Textbooks	SMITH, CORTNEY	99.83	0.00	0.00		
05/15/2026	CD	050426	7	21420	Fingerprints - M. Nunez Tapia	DIVISION OF CRIMINAL INVESTIGATION	50.00	0.00	0.00		
05/18/2026	CD	G-05192026	7	21422	Region Golf 5.19.26 (x4)	BROOKINGS COUNTRY CLUB	140.00	0.00	0.00		
05/18/2026	CD	G-05192026	7	21423	Region Golf 5.19.26 (x3)	EDGEBROOK GOLF COURSE	105.00	0.00	0.00		
05/21/2026	CD	SB-052226	7	21425	Softball Official 5.21.26	FREDERIKSEN, MIKE	165.04	0.00	0.00		
05/21/2026	CD	T-052126	7	21424	Track 5.21.26	ARLINGTON SCHOOL DISTRICT	200.00	0.00	0.00		
05/21/2026	CD	SB-052226	7	21427	Softball Official 5.21.26	SANTEMA, RANDY	102.60	0.00	0.00		
05/26/2026	CD	5675000	7	21434	Memorial	PRAIRIE TOWN GIFTS	161.91	0.00	0.00		
05/26/2026	CD	541-052626	7	21429	Refund - Student Lunch Account	JENNINGS, BROOKE	125.90	0.00	0.00		
05/26/2026	CD	522-052626	7	21430	Refund - Student Lunch Account	SUDENGA, DANIEL DEAN	11.25	0.00	0.00		
05/26/2026	CD	546-052626	7	21433	Refund - Student Lunch Account	SINCLAIR, KOLBY	140.85	0.00	0.00		
05/26/2026	CD	540-052626	7	21428	Refund - Student Lunch Account	JENNINGS, BLAKE	140.07	0.00	0.00		

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Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding PO	Balance Change	Balance
05/26/2026	CD	539-052626	7	21432	Refund - Student Lunch Account	HALVERSON, JOSH	71.65	0.00	0.00		
05/26/2026	CD	SB-052226 Void Check	7	21425	Softball Official 5.21.26	FREDERIKSEN, MIKE	(165.04)	0.00	0.00		
05/26/2026	CD	SB-052226 Void Check	7	21427	Softball Official 5.21.26	SANTEMA, RANDY	(102.60)	0.00	0.00		
05/26/2026	CD	G-051826 Void Check	7	21409	Golf Meet 5.18.26	SIOUX VALLEY SCHOOL DISTRICT	(40.00)	0.00	0.00		
05/26/2026	GJ	26-5.6			State Track Meal Stipends		3,638.00	0.00	0.00		
05/28/2026	CD	052826	7	21440	Meal Stipends - State Golf	PETTY CASH	286.00	0.00	0.00		
05/28/2026	CD	G-052826	7	21441	State Golf Meal Stipends	PETTY CASH	150.00	0.00	0.00		
05/28/2026	CD	KS-052726	7	21436	Background Check - KSmith	DIVISION OF CRIMINAL INVESTIGATION	50.00	0.00	0.00		
05/28/2026	CD	LT-052826	7	21437	Background Check - LTvedt	DIVISION OF CRIMINAL INVESTIGATION	50.00	0.00	0.00		
71 704 999			**IMPREST FUND BALANCE**			***Current Activity**					(2,965.56)
						***Ending Balance:**	8,752.56	5,787.00	0.00	0.00	6,247.44
						Fund Total: 71	21,184.17	16,519.29	0.00	0.00	79,297.45

Fund Number	10	GENERAL FUND			
AUTOOWNER	AUTO-OWNERS INSURANCE		460.20		
10 2559 000 651		Driver's Ed Car Insurance	05272026	460.20	
			Vendor Name AUTO-OWNERS INSURANCE		460.20
CENTURYBUS	CENTURY BUSINESS PRODUCTS		798.44		
10 1111 000 319		Copies	857235	266.16	
10 1121 000 319		Copies	857235	266.14	
10 1131 000 319		Copies	857235	266.14	
			Vendor Name CENTURY BUSINESS PRODUCTS		798.44
CITYOFDESM	CITY OF DE SMET		35.00		
10 2549 000 323		Dump Fees	1419	35.00	
CITYOFDESM	CITY OF DE SMET		76.63		
10 2549 000 321		Water	AG-5-27-26	76.63	
CITYOFDESM	CITY OF DE SMET		114.25		
10 2549 000 321		Water	ARM 5-27-26	114.25	
CITYOFDESM	CITY OF DE SMET		67.53		
10 2549 000 321		Water	Bus 5-27-26	67.53	
CITYOFDESM	CITY OF DE SMET		553.15		
10 2549 000 321		Water	LIW*-5-27-26	553.15	
CITYOFDESM	CITY OF DE SMET		76.63		
10 2549 000 321		Water	LIW-5-27-26	76.63	
			Vendor Name CITY OF DE SMET		923.19
CRMECHANIC	CR MECHANICAL LLC		1,103.03		
10 2549 000 323		Waterline Repairs	502	1,103.03	
			Vendor Name CR MECHANICAL LLC		1,103.03
DESMETFOO	DE SMET SCHOOL DISTRICT		1,792.50		
10 2321 000 690		May 2026 - Seconds	MAY2026	1,792.50	
DESMETFOO	DE SMET SCHOOL DISTRICT		860.05		
10 2321 000 690		May 2026 - Staff Meals	MAY2026-Staff	860.05	
			Vendor Name DE SMET SCHOOL DISTRICT		2,652.55
IMPREST	DE SMET SCHOOL T&A IMPREST/ADVANCED		8,262.84		
10 1111 000 640		Background Check	05-2026	50.00	
10 2321 000 640		Background Check	05-2026	50.00	
10 6900 000 315		DVC Track 5.14.26	05-2026	100.00	
10 1111 000 640		Background Check	05-2026	50.00	
10 6900 000 315		Golf 05.4.26	05-2026	50.00	
10 6900 000 315		Golf 05.12.26	05-2026	62.00	
10 1111 000 111		Memorial	05-2026	161.91	
10 6900 000 315		Golf 5.19.26	05-2026	245.00	
10 1131 000 421		Textbooks Reim	05-2026	1,673.29	
10 6200 000 319		Softball Official 5.15.26	05-2026	296.14	
10 6200 000 319		Softball Official 5.2..26	05-2026	165.04	
10 6200 000 319		Softball Official 5.8.26	05-2026	360.46	
10 6900 000 334		State Golf Meal Stipends	05-2026	436.00	
10 6900 000 334		State Track Meals	05-2026	3,638.00	
10 6900 000 315		Track 5.21.26	05-2026	200.00	
10 6900 000 315		Track 5.5.26	05-2026	200.00	
10 6900 000 315		Track 4.28.26	05-2026	225.00	
10 6900 000 315		Track 5.18.26	05-2026	200.00	
10 6900 000 315		Wendelglass Relays 5.22.26	05-2026	100.00	
			Vendor Name DE SMET SCHOOL T&A IMPREST/ADVANCED FUND		8,262.84
DUSTTEXSER	DUST-TEX SERVICE		304.92		
10 2549 000 322		Cleaning Service	3042156	304.92	
DUSTTEXSER	DUST-TEX SERVICE		255.92		
10 2549 000 322		Cleaning Service	3082231	255.92	
			Vendor Name DUST-TEX SERVICE		560.84
GRCONTROLS	G&R CONTROLS INC		841.48		
10 2549 000 323		Repairs-Heat	159119	841.48	
			Vendor Name G&R CONTROLS INC		841.48
GRAVESITSO	GRAVES IT SOLUTIONS		250.00		
10 2227 000 319		Pro Services-Technology	0531202604	250.00	
			Vendor Name GRAVES IT SOLUTIONS		250.00
HAMLINHIGH	HAMLIN SCHOOL DISTRICT		49.97		
10 6900 000 411		Region 2B Golf 2026	Region 2B Golf2026	49.97	
			Vendor Name HAMLIN SCHOOL DISTRICT		49.97
HILLYARDSI	HILLYARD/SIOUX FALLS		1,742.30		
10 2549 000 411		Supplies	90165740	1,742.30	
HILLYARDSI	HILLYARD/SIOUX FALLS		339.78		
10 2549 000 411		Supplies	90174853	339.78	
HILLYARDSI	HILLYARD/SIOUX FALLS		359.88		
10 2549 000 411		Supplies	90174854	359.88	

					Vendor Name HILLYARD/SIOUX FALLS	2,441.96
INNOVATIVE	INNOVATIVE OFFICE SOLUTIONS, LLC		122.88			
10 2529 000 412		Technology Supplies- Toner	IN5129467	122.88		
				Vendor Name INNOVATIVE OFFICE SOLUTIONS, LLC		122.88
KINGSBURYE	KINGSBURY ELECTRIC COOP		63.15			
10 2559 000 340		Electric	06012026	63.15		
KINGSBURYE	KINGSBURY ELECTRIC COOP		377.92			
10 2549 000 323		New Light	3458	377.92		
				Vendor Name KINGSBURY ELECTRIC COOP		441.07
KINGSBURYJ	KINGSBURY JOURNAL		300.00			
10 1131 000 340		Ads	14107	300.00		
KINGSBURYJ	KINGSBURY JOURNAL		283.88			
10 2311 000 340		Minutes/Legals	14107-1	283.88		
KINGSBURYJ	KINGSBURY JOURNAL		147.56			
10 2311 000 340		Ads	14107-2	147.56		
KINGSBURYJ	KINGSBURY JOURNAL		28.25			
10 2311 000 340		Voter Legals	14107-3	28.25		
KINGSBURYJ	KINGSBURY JOURNAL		931.70			
10 2311 000 340		Legals, Ads, and Minutes	14288	831.70		
10 1131 000 340		Student Ad	14288	100.00		
				Vendor Name KINGSBURY JOURNAL		1,691.39
MAYNARDS6	MAYNARDS FOOD CENTER		254.40			
10 1131 000 411		HS Culinary Supplies	5440-050526	254.40		
MAYNARDS6	MAYNARDS FOOD CENTER		120.78			
10 1131 000 411		Field Day Supplies	6088-050726	120.78		
MAYNARDS6	MAYNARDS FOOD CENTER		64.71			
10 1121 000 411		MS 7th Food Trucks	7069-051326	64.71		
MAYNARDS6	MAYNARDS FOOD CENTER		5.69			
10 2321 000 411		Supplies	8343-052026	5.69		
MAYNARDS6	MAYNARDS FOOD CENTER		12.16			
10 2549 000 411		Custodial Supplies	9437-052626	12.16		
				Vendor Name MAYNARDS FOOD CENTER		457.74
NESC	NESC COOPERATIVE PURCHASING		80.84			
10 2329 000 313		June26 Gen	June-2026 Services	80.84		
				Vendor Name NESC COOPERATIVE PURCHASING		80.84
NORTHWEST	NORTHWESTERN ENERGY		26.18			
10 2549 000 321		Gas	06022026 Bus	26.18		
NORTHWEST	NORTHWESTERN ENERGY		28.10			
10 2549 000 321		Gas	06022026 LIW	28.10		
NORTHWEST	NORTHWESTERN ENERGY		466.24			
10 2549 000 321		Gas	060226	466.24		
				Vendor Name NORTHWESTERN ENERGY		520.52
OKEEFEIMPL	O`KEEFE IMPLEMENT, INC.		551.10			
10 2549 000 411		Supplies	I298516	551.10		
OKEEFEIMPL	O`KEEFE IMPLEMENT, INC.		8.41			
10 2559 000 411		Supplies	I298815	8.41		
				Vendor Name O`KEEFE IMPLEMENT, INC.		559.51
OTTERTAILP	OTTER-TAIL POWER COMPANY		83.74			
10 2549 000 321		Electricity	97303	83.74		
OTTERTAILP	OTTER-TAIL POWER COMPANY		28.79			
10 2549 000 321		Electricity	97352	28.79		
OTTERTAILP	OTTER-TAIL POWER COMPANY		4,056.82			
10 2549 000 321		Electricity	97418	4,056.82		
				Vendor Name OTTER-TAIL POWER COMPANY		4,169.35
PFLEET	P-FLEET		5,595.00			
10 2559 000 413		Fuel 05-2026	B345873	5,595.00		
					Vendor Name P-FLEET	5,595.00
PALMLUNDA	PALMLUND AUTOMOTIVE		855.96			
10 2559 000 323		Repair 2016 Ford Transit 150 Tires	21928	855.96		
PALMLUNDA	PALMLUND AUTOMOTIVE		34.95			
10 2559 000 323		Mini Bus Tire Repair	21929	34.95		
				Vendor Name PALMLUND AUTOMOTIVE		890.91
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		714.72			
10 2569 123 461		FFVP supplies	788764	474.33		
10 2569 124 461		FFVP supplies	788764	240.39		
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		294.23			
10 2569 123 461		FFVP supplies	790774	294.23		
				Vendor Name PERFORMANCE FOODSERVICE -		1,008.95
SASD	SCHOOL ADMINISTRATORS OF SD		100.00			
10 2321 000 315		SDSSA Summer Conference July 20-22,2026	06082026	100.00		
SASD	SCHOOL ADMINISTRATORS OF SD		752.00			
10 2529 000 640		2026-27 Membership Fees- Supt	2026-27MEM	752.00		
				Vendor Name SCHOOL ADMINISTRATORS OF SD		852.00

SDHSAA	SDHSAA		184.00			
10 6900 000 411		Rule Books 2025-26	11078	184.00		
				Vendor Name SDHSAA		184.00
SHERWILL	SHERWIN-WILLIAMS CO, INC, THE		90.01			
10 2549 000 323		Bleacher Paint-Arm	5768-2	90.01		
			Vendor Name SHERWIN-WILLIAMS CO, INC, THE			90.01
TRUSTWORT	TRUSTWORTHY HARDWARE		25.92			
10 2549 000 411		Supplies	01380160	25.92		
TRUSTWORT	TRUSTWORTHY HARDWARE		16.20			
10 2549 000 411		Supplies	01380358	16.20		
			Vendor Name TRUSTWORTHY HARDWARE			42.12
USPOSTALSE	US POSTAL SERVICE		126.00			
10 2529 000 640		Postage Lease, BOX 157	BOX157-052826	126.00		
			Vendor Name US POSTAL SERVICE			126.00
VALLEYFIBE	VALLEY FIBERCOM		757.75			
10 2549 000 340		Phone	06012026	757.75		
			Vendor Name VALLEY FIBERCOM			757.75
				Fund Number 10		**35,934.54**

Fund Number 21 CAPITAL OUTLAY FUND

FOREMANSA	FOREMAN SALES AND SERVICE		3,074.12			
21 2559 000 323		Bus Repairs	28775	3,074.12		
			Vendor Name FOREMAN SALES AND SERVICE			3,074.12
KAISERWELL	KAISER WELL DRILLING		5,157.14			
21 2549 000 323		New Drive for Well at the Track	33	5,157.14		
			Vendor Name KAISER WELL DRILLING			5,157.14
SHI	SHI INTERNATIONAL CORP		3,342.28			
21 2227 000 473		Education Qualified User (AE)	B21280850	2,959.80		
21 2227 000 473		Student (1-to-1 Computers)	B21280850	16.80		
21 2227 000 473		Windows Server Standard Two-Core	B21280850	365.68		
			Vendor Name SHI INTERNATIONAL CORP			3,342.28
SOFTWAREU	SOFTWARE UNLIMITED, INC.		7,400.00			
21 2529 000 472		Software	20260502-0594	7,400.00		
			Vendor Name SOFTWARE UNLIMITED, INC.			7,400.00
SPIELMANEX	SPIELMAN EXCAVATING LLC		12,450.00			
21 2549 000 323		Drainage Project - payment 3	06112026	12,450.00		
			Vendor Name SPIELMAN EXCAVATING LLC			12,450.00
				Fund Number 21		**31,423.54**

Fund Number 22 SPECIAL EDUCATION FUND

NESC	NESC COOPERATIVE PURCHASING		6,297.07			
22 1226 000 313		June26 Early Child	June-2026 Services	710.21		
22 2142 000 313		June 26 Psych	June-2026 Services	1,693.69		
22 2152 000 313		June 26 Speech Path	June-2026 Services	2,202.84		
22 2171 000 313		June 26 Phys. Therapy	June-2026 Services	522.24		
22 2172 000 313		June 26 Occup, Therapy	June-2026 Services	978.42		
22 2113 000 313		June2 Behavior Soec	June-2026 Services	189.67		
NESC	NESC COOPERATIVE PURCHASING		3,563.77			
22 1223 000 313		5-26 TUITION	PW 5-2026	3,563.77		
			Vendor Name NESC COOPERATIVE PURCHASING			9,860.84
				Fund Number 22		**9,860.84**

Fund Number 51 FOOD SERVICE

IMPREST	DE SMET SCHOOL T&A IMPREST/ADVANCED FUND		489.72			
51 1610		Lunch Refunds	05-2026	489.72		
			Vendor Name DE SMET SCHOOL T&A IMPREST/ADVANCED FUND			489.72
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD		420.09			
51 2569 000 461		Milk	0529476	420.09		
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD		420.09			
51 2569 000 461		Milk	0529584	420.09		
EASTSIDEJE	EAST SIDE JERSEY DAIRY ESJD		(191.72)			
51 2569 000 461		Return - Milk	0529693	(191.72)		
			Vendor Name EAST SIDE JERSEY DAIRY ESJD			648.46
MAYNARDS3	MAYNARDS FOOD CENTER		3.99			
51 2569 000 461		Food Service Supplies	08275-051526	3.99		
MAYNARDS3	MAYNARDS FOOD CENTER		3.79			

51 2569 000 461		Food Service Supplies	5098-050426	3.79	
MAYNARDS3	MAYNARDS FOOD CENTER		12.00		
51 2569 000 461		Food Service Supplies	5116-050426	12.00	
MAYNARDS3	MAYNARDS FOOD CENTER		3.79		
51 2569 000 461		Food Service Supplies	5350-050526	3.79	
MAYNARDS3	MAYNARDS FOOD CENTER		6.95		
51 2569 000 461		Food Service Supplies	6581-051126	6.95	
MAYNARDS3	MAYNARDS FOOD CENTER		8.99		
51 2569 000 461		Food Service Supplies	8279-051526	8.99	
MAYNARDS3	MAYNARDS FOOD CENTER		7.96		
51 2569 000 461		Food Service Supplies	8291-051526	7.96	
			Vendor Name MAYNARDS FOOD CENTER		47.47
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		205.50		
51 2569 000 461		Food Supplies	788764	205.50	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		1,835.76		
51 2569 000 461		Food Supplies	788768	1,835.76	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		197.58		
51 2569 000 461		Food Supplies	790774	197.58	
PERFORMAN	PERFORMANCE FOODSERVICE - MARSHALL		287.37		
51 2569 000 461		Food Supplies	791157	162.15	
51 2569 000 411		liners, gloves	791157	125.22	
			Vendor Name PERFORMANCE FOODSERVICE - MARSHALL		2,526.21
				Fund Number 51	**3,711.86**
				Checking Account ID 1	**80,930.78**

Fund Number 10 GENERAL FUND

AMAZON	AMAZON		10.70			
10 2227 000 411		Labels, Supplies	05.18.2026	10.70		
AMAZON	AMAZON		44.49			
10 1121 000 421		MS Textbooks History	05.29.2026	44.49		
AMAZON	AMAZON		15.97			
10 1131 000 421		HS VOC Printed Texts	052926	15.97		
				Vendor Name AMAZON		71.16
AVIDHAWKLL	AVID HAWK LLC		45.00			
10 2227 000 319		Website Services	2026-0625	45.00		
				Vendor Name AVID HAWK LLC		45.00
COMPASS	BLACK HILLS SPECIAL SERVICES COOPERATIVE		1,800.00			
10 2227 000 640		500 Compass Member District	1004-2485	1,800.00		
				Vendor Name BLACK HILLS SPECIAL SERVICES COOPERATIVE		1,800.00
BROOKINGSC	BROOKINGS COUNTRY CLUB		98.64			
10 6900 000 315		Golf 5.13.26	051326	98.64		
BROOKINGSC	BROOKINGS COUNTRY CLUB		166.72			
10 6900 000 315		Golf - 5.12.26	G-051226	166.72		
BROOKINGSC	BROOKINGS COUNTRY CLUB		125.04			
10 6900 000 315		Golf 6.1.26	G-060126	125.04		
				Vendor Name BROOKINGS COUNTRY CLUB		390.40
COWBOYCOU	COWBOY COUNTRY STORES, THE		40.73			
10 2559 000 413		Fuel	05.11.26	40.73		
COWBOYCOU	COWBOY COUNTRY STORES, THE		50.26			
10 2559 000 413		fuel	060426	50.26		
				Vendor Name COWBOY COUNTRY STORES, THE		90.99
DAYSINNSIO	DAYS INN SIOUX FALLS		251.73			
10 6900 000 334		State Track - Hotel 05/27-30/2026	052726	251.73		
				Vendor Name DAYS INN SIOUX FALLS		251.73
DESMETFLO	DE SMET FLOWERS AND GIFTS		164.88			
10 2311 000 411		Retirement Gifts	26387	164.88		
				Vendor Name DE SMET FLOWERS AND GIFTS		164.88
DESMETMER	DE SMET MERCANTILE & COFFEEHOUSE		51.32			
10 2529 000 334		Election Expense	06.02.26	51.32		
				Vendor Name DE SMET MERCANTILE & COFFEEHOUSE		51.32
DOLLARGEN	DOLLAR GENERAL		7.97			
10 6900 000 411		Shoe Boxes for Track	73534 051826	7.97		
				Vendor Name DOLLAR GENERAL		7.97
EDGEBROOK	EDGEBROOK GOLF COURSE		73.98			
10 6900 000 315		Golf 5.29.26	2102276	73.98		
EDGEBROOK	EDGEBROOK GOLF COURSE		14.00			
10 6900 000 315		Golf - Driving Range	2120827	14.00		
				Vendor Name EDGEBROOK GOLF COURSE		87.98
FAIRFIELSF	Fairfield Inn & Suites Sioux Falls Airport		6,084.00			
10 6900 000 334		State Track-Travel	5.27.26 Track	6,084.00		
				Vendor Name Fairfield Inn & Suites Sioux Falls Airport		6,084.00
GARNERHOT	Garner Hotel		174.84			
10 6900 000 334		State Golf 05/31/26-06/01/26	5.31.26 Golf1	174.84		
GARNERHOT	Garner Hotel		174.84			
10 6900 000 334		State Golf 05/31/26-06/01/26	5.31.26 Golf2	174.84		
GARNERHOT	Garner Hotel		174.84			
10 6900 000 334		State Golf 05/31/26-06/01/26	5.31.26 Golf3	174.84		
				Vendor Name Garner Hotel		524.52
GPTZERO	GPTZERO TRIAL		23.99			
10 1131 000 424		Subscription	060526	23.99		
				Vendor Name GPTZERO TRIAL		23.99
KANSASTURN	KANSAS TURNPIKE AUTHORITY		8.04			
10 2559 000 640		Toll Road Fees	45228223	8.04		
				Vendor Name KANSAS TURNPIKE AUTHORITY		8.04
KINGSBURYT	KINGSBURY COUNTY TREASURER		31.65			
10 2559 000 640		2027 Ford Collins Title	1040878285	31.65		
				Vendor Name KINGSBURY COUNTY TREASURER		31.65
HEGGERTY	LITERACY RESOURCES dba HEGGERTY PHONEMIC AWARENESS		178.00			
10 1111 000 424		Subscription	05.21.26	178.00		
HEGGERTY	LITERACY RESOURCES dba HEGGERTY PHONEMIC AWARENESS		199.36			
10 1111 000 424		Curriculum	6.3.2026	199.36		
				Vendor Name LITERACY RESOURCES dba HEGGERTY PHONEMIC AWARENESS		377.36
LOWES	LOWES		126.14			
10 2549 000 411		Custodial Supplies	78294	126.14		
				Vendor Name LOWES		126.14

MAINSTOP	MAIN STOP, THE		30.59			
10 2559 000 413		Mower Fuel	05.28.26		30.59	
MAINSTOP	MAIN STOP, THE		42.86			
10 2559 000 413		Fuel	5.21.26 Fuel		42.86	
				Vendor Name MAIN STOP, THE		73.45
ORIENTALTR	ORIENTAL TRADING INC.		56.97			
10 1111 000 411		Elem Supplies	742429797		56.97	
				Vendor Name ORIENTAL TRADING INC.		56.97
RUDDIES	RUDDIES		45.01			
10 2559 000 413		Fuel	050626		45.01	
					Vendor Name RUDDIES	45.01
SHERWILL	SHERWIN-WILLIAMS CO, INC, THE		194.42			
10 2549 000 323		Bleachers	0114-9		194.42	
				Vendor Name SHERWIN-WILLIAMS CO, INC, THE		194.42
TPT	TEACHERS PAY TEACHERS		105.42			
10 1112 000 411		Summer Reading Speech Supplies	337814776		21.98	
10 1112 000 411		Summer Reading Speech Supplies	337814776		12.60	
10 1112 000 411		Summer Reading Speech Supplies	337814776		40.04	
10 1112 000 411		Summer Reading Speech Supplies	337814776		30.80	
TPT	TEACHERS PAY TEACHERS		71.68			
10 1112 000 411		Supplies	338589165		71.68	
				Vendor Name TEACHERS PAY TEACHERS		177.10
LOVES	WELCOME TO LOVES		77.48			
10 2559 000 413		Fuel	050826		77.48	
				Vendor Name WELCOME TO LOVES		77.48
					Fund Number 10	**10,761.56**
Fund Number	21	CAPITAL OUTLAY FUND				
AMAZON	AMAZON		8.99			
21 2222 000 560		Library Books	Lib 033026c		8.99	
					Vendor Name AMAZON	8.99
					Fund Number 21	8.99
Fund Number	53	ENTERPRISE FUND-DR.ED				
MAINSTOP	MAIN STOP, THE		53.77			
53 3900 000 413		Fuel	052826		53.77	
MAINSTOP	MAIN STOP, THE		54.61			
53 3900 000 413		Fuel	052926		54.61	
MAINSTOP	MAIN STOP, THE		52.57			
53 3900 000 413		Fuel	060126		52.57	
				Vendor Name MAIN STOP, THE		160.95
					Fund Number 53	160.95
					Checking Account ID 1	10,931.50

De Smet School District
Child Nutrition Prime Vendor Contract

This agreement is entered into this 15 day of June, 2026, by and between Performance Foodservice ("Prime Vendor") and the De Smet School District ("The District").

1. **Scope of Services**

   Prime Vendor shall receive, handle, store and deliver commodities to all The District schools as specifically set forth in the Request for Proposal for Prime Vendor ("RFP"), and Prime Vendor's Response to the RFP for Prime Vendor, which are herein expressly incorporated by reference to this contract.

   Prime Vendor shall use its best efforts to perform all tasks and achieve the objectives set forth in the scope of services.

   Prime Vendor shall provide, at its own expense, all personnel required in performing the services under this contract.

2. **Term**

   This contract shall be in effect from August 1, 2026, through July 31, 2027. The contract may be extended for up to four one-year periods upon mutual consent of both parties. Should, during the term of this contract, one of the named districts in the Request for Proposal for Prime Vendor cancel said contract, Prime Vendor would be allowed to renegotiate the contract with the remaining districts.

   No work shall commence before a Prime Vendor receives a fully executed contract and has been given approval to proceed. Any work performed by the Prime Vendor prior to obtaining a fully executed contract with approval to proceed shall not be compensated pursuant to this contract. Any continuation of the contract beyond this term must be set forth in writing and signed by the original signatories to the contract.

3. **Pricing Method**

   a. **Proposal Pricing**

      Prime Vendor shall ensure that The District receives the best possible delivered price for all goods covered by this contract. The District acknowledges that product prices for items listed in "Market Basket" may fluctuate as market determines to give best pricing possible for the school district." The "Market Basket" method shall be used for all items in the product list. All other items shall employ the Cost plus Fixed Fee method of pricing. Fixed Fee will be held for the entire length of the one year contract. Cost plus Fixed Fee will be $3.30 per case.

      Cost is defined below:

      Cost is derived from the most recent invoice cost to the Prime Vendor distribution center of such product, including any sales, use, excise or other taxes and governmental duties or assessments thereon, whenever assessed, plus applicable freight charges to deliver such products to Prime Vendor's distribution center, plus storage and handling charges associated with forward purchases, if any. Cash discounts are at the discretion of Prime Vendor and do

not reduce the cost of products. When a vendor does not extend a cash discount, a two percent (2%) cash equalization factor is taken in order to establish Prime Vendor's invoice cost. The cost of all products sold hereunder will be determined by Prime Vendor, and such determination shall be conclusive and binding for all purposes. Prime Vendor provides an array of services for supplier of national, regional, local and Prime Vendor brands beyond typical procurement activities. These value added services including consolidated warehousing, merchandising activities, quality assurance, Prime Vendor brand development, performance based product marketing, and freight management. Prime Vendor recovers the cost of these services through earned income. The District acknowledges and agrees that such earned income does not reduce the cost basis of the product nor does it impact Prime Vendor's ability to deliver products at a competitive price.

b. **Acts of God Clause**

If a guaranteed delivered item price increases due to an Act of God, Prime Vendor will review the pricing adjustment options at that time. If a compromise cannot be made, the school may go back out to bid on the item(s) in question.

c. **Net Off Invoice (NOI) Items**

If NOI is applicable, the District will notify Prime Vendor of any items they are intending on purchasing with the NOI program before the initial order. This insures the item will be set up to process the NOI discount (PTV). In the case of manufacturer shorts on NOI items, Prime Vendor will find a replacement item to fulfill the order, but this item may not be NOI – eligible. Prime Vendor is not responsible for the price difference due to the lack of a NOI discount (PTV).

d. **Fixed Fee per Case**

Category	Fixed Fee per Case
Produce	$3.30
Protein (Beef, Pork, Poultry & Seafood)	$3.30
Dairy/Non-Dairy	$3.30
Frozen Foods	$3.30
Refrigerated Foods	$3.30
Dry Grocery	$3.30
Non-Foods	$3.30

4. **<u>Recordkeeping</u>**

Books and records of The District's purchases shall be made available, upon demand, in an easily accessible manner for a period of three years from the end of the agreement term (including renewals) to which they pertain, for audit, examination, excerpts and transcriptions by The District, state and federal representatives and auditors.

5. **Auditing Rights**

The District reserves the right to conduct quarterly audits to ensure that The District receives the best possible Net Delivered Price for all goods covered by this contract. Distributor shall be responsible for demonstrating that the frequency and adequacy of its efforts to obtain the best prices for goods covered by this contract are reasonable to accomplish this objective. Failure to audit in a particular quarter relieves Prime Vendor of its obligations relating to The District's audit rights.

The Distributor shall furnish computer verification of costs for line items to be price verified. The Distributor shall be notified of the date and time of the price verification ten business days in advance. The District will provide a listing of items to be verified, not to exceed 30 items, and the date of the pricing period to be verified. If an error rate in excess of 10% were found, a complete market basket audit could be performed.

The Distributor shall be able to provide cost data from purchases between divisions or departments within their own organizations and from cooperatives to which they belong.

6. **Food Laws**

Distributor shall operate in accordance with all applicable laws, ordinances, regulations and rules of federal, state and local authorities.

Upon request from The District, Distributor shall provide:

- Letter of guarantee of compliance with food laws.
- Latest facility inspection forms and comments from applicable federal, state and local agencies.
- Procedures for food safety and sanitation, including procedures used for product holds or recalls.

7. **Insurance**

Distributor shall maintain all necessary and proper insurance for the duration of the work to be performed, including Comprehensive General Liability Insurance and Property Damage Insurance, Workers Compensation Insurance, and Automobile Liability Insurance.

Distributor shall provide certificates of insurance. Should any required insurance be canceled before the expiration date, the issuing company will provide a written 30 day notice, by mail, to The District.

8. **Taxes**

The District is a tax exempt, non-profit organization and will provide Tax ID upon request.

9. **Buy American**

Schools participating in the National School Lunch Program are required to purchase domestic commodities and products for school meals to the maximum extent practicable. Domestic products are those that are produced in the United States and those that are processed in the

United States substantially (at least 51 percent) using agricultural commodities produced in the United States.

10. **Certification Regarding Debarment or Suspension**

    The Distributor certifies that neither the Distributor or its principals; the sub-recipients or their principals; or the subcontractors or their principals are suspended, debarred, proposed for debarment, voluntarily excluded from covered transactions, or otherwise disqualified by any federal department or agency from doing business with the Federal government pursuant to Executive Orders 12549 and 12689. The Distributor specifically covenants that neither the Distributor nor its principals; the subcontractors or their principals; nor the sub-recipients or their principals are included on the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA).

11. **Lobbying**

    If the negotiated agreement exceeds $100,000, Distributor certifies that no federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence any federal agency or Congress with respect to the awarding of a federal contract, etc.

    If Distributor has paid, or will pay, any funds other than federal appropriated funds to any person for influencing or attempting to influence an officer or employee of any federal agency or Congress, Distributor is required to submit a “Disclosure Form to Report Lobbying” at the time of the executed contract and at the time of any renewal(s).

12. **Other Federally Required Contractual Provisions**

    If the contract exceeds $2,500, Distributor is required to comply with sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 USC 327-330) as supplemented.

    If the contract exceeds $10,000, Distributor is required to comply with Executive Order 11246, entitled “Equal Employment Opportunity,” as amended by Executive Order 11375, and as supplemented in U.S. Department of Labor regulations (41 CFR Part 60). If the contract exceeds $100,000, Distributor will be required to comply with Section 306 of the Clean Air Act (42 USC 1857(h)), Section 508 of the Clean Water Act (33 USC 1368), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR Part 15), which prohibit the use of facilities included on the EPA List of Violating Facilities. Distributor shall report all violations to the grantor agency and to the USEPA Administrator for Enforcement (EN-329).

13. **Force Majeure**

    The District will not be liable to pay contractor for any work that the contractor is unable to perform due to act of God, riot, war, civil unrest, flood, earthquake, outbreak of contagious disease or other cause beyond The District’s reasonable control (including any mechanical, electronic, or communications failure, but excluding failure caused by a party's financial condition or negligence).

14. **Indemnity**

To the fullest extent permitted by law, the Prime Vendor agrees to indemnify, defend and hold harmless, The District, its agents, officers and employees, from and against all loss or expense, including related costs and reasonable attorney's fees by reason of liability for damages, including suits at law or in equity, caused by any wrongful, intentional or negligent acts or omissions of the Prime Vendor, or its agents which may arise out of or are connected with the activities covered by this contract.

In accordance with applicable laws, The District shall be responsible for defending and paying judgments on behalf of its officers, employees and agents for any claims that may arise out of The District's negligence for acts, policies, or directives that affect the activities covered by this contract.

15. **Integration/Severability**

This contract and its exhibits and addenda, if any, constitute the entire contract among the parties with respect to the subject matter hereof and supersede all prior proposals, negotiations, conversations, discussions and contracts among the parties concerning the subject matter hereof. No amendment or modification of any provision of this contract shall be effective unless the same shall be in writing and signed by both parties.

16. **Termination of Agreement**

In the event the Distributor defaults in any of the terms of this contract, and such default is not resolved within thirty (30) days after written notice of default, The District will have the right to terminate this contract. In addition, The District shall have the right to terminate this contract for any reason on written notice to Distributor given at least sixty (60) days before such termination.

The validity, construction, enforcement and effect of this contract shall be governed solely by the laws of the state of South Dakota. The state courts of South Dakota shall be the sole forum for all disputes arising of this contract.

IN WITNESS WHEREOF, the parties here to have executed this contract on the day, month and year first above written.

Prime Vendor (Performance Foodservice)

Vendor Signature:

_____

Print Name:

_____

Date: _____

Address: _____

_____

Phone Number: _____

De Smet School District

Authorized Signature:

_____

Print Name:

_____

Date: _____

Outlook

Fw: [EXT] Junior High Football Resignation

From Bettin, Daniel <Daniel.Bettin@k12.sd.us>
Date Tue 6/9/2026 8:28 AM
To Johnson, Cassi <Cassi.Johnson@k12.sd.us>; Van Regenmorter, Abi <Abi.VanRegenmorter@k12.sd.us>; Tvedt, Leslie <Leslie.Tvedt@k12.sd.us>

Get Outlook for iOS

From: Blake Hojer <blake@hojerranch.com>
Sent: Tuesday, 09 June 2026 06:49:38
To: Bettin, Daniel <Daniel.Bettin@k12.sd.us>
Subject: [EXT] Junior High Football Resignation

Caution: This email originated from outside the K-12 email system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Mr. Bettin and School Administration,

Please accept this as my formal letter of resignation from coaching Junior High Football. Effective immediately.

Thank you.

Blake Hojer

From: Tianna DeJong <tianna.gavin.dejong@hotmail.com>
Sent: Friday, June 5, 2026 4:53 PM
To: Bettin, Daniel <Daniel.Bettin@k12.sd.us>
Subject: [EXT] Resignation

Caution: This email originated from outside the K-12 email system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I'm resigning as the Junior High volleyball coach as of 06/06/2026. Tianna DeJong

Thank you for the opportunity given last year!

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Northeast Educational Services Cooperative
Board of Directors Meeting
Monday, May 18, 2026

The Board of Directors for the Northeast Educational Services Cooperative (NESC) met in regular session on Monday, May 18, 2026, via Zoom and at Lake Area Technical College in Watertown, SD. The meeting was called to order by President Schuurman at 7:06 P.M. and adjourned at 8:03 P.M.

Members Present

In-Person:
Alisha Nielsen, Castlewood; Shane Roth, DeSmet; Arend Schuurman, Elkton; Audrey Rider, Henry; Lisa Amdahl, Summit; Penny Thyen, Waverly/South Shore

Zoom:
Megann Murphy, Arlington; Lacey Ortberg, Clark; Tara Abraham, Hamlin; Carrie Schiernbeck, ORR; Diana LeClair, Rosholt; Jayme Trygstad, Sioux Valley; Cory Zirbel, Waubay; Tia Felberg, Willow Lake

Absent:

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

NESC Staff Representatives: Stephanie Hayunga (Z) (arrived at 7:16), Brenda Boyd (Z), Teresa Landmark (Z), Shelly Skogstad (Z)
Member District Superintendents: Brian Sampson, Arlington (Z); Travis Ahrens, Clark; Todd Obele, Henry
NESC Administration: Anneke Nelson, Director; Tiffany Stormo, Business Manager; Hunter Lee, Business Manager; Tim Frewing, Assistant Director
Other: Bre Schwandt (Z) (Left at 7:47)

Call to Order

President Schuurman called the meeting to order at 7:06 P.M.

Introduction of Guests

Brian Sampson, Travis Ahrens, Bre Schwandt, Stephanie Hayunga, Brenda Boyd, Teresa Landmark, and Shelly Skogstad were introduced as guests.

Agenda Review, Changes, and Approval

Action #26-70 Motion by A. Nielson, seconded by J. Trygstad, to add agenda items 7I (Approve Amy Welsh contract Paraprofessional Webster $21/hr), 7J (Approve Big Stone Therapy contract for OTA coverage), 8I (Update bank signature cards), and 10a (Approve authorized signature cards). All present voted, motion carried unanimously.

Public Comment

No public comments were made.

Conflict of Interest

No conflicts of interest were presented.

Financial Report

Action #26-71 Motion by S. Roth, seconded by A. Rider, to approve the financial report for the period ending April 30, 2026. All present voted, motion carried unanimously.

	General Fund	Special Education Fund	Agency Fund
April 1, 2026	**$250,081.58**	**$961,776.84**	**$15,739.48**
Receipts:			
Local Sources	$136,174.12	$356,552.04	$2,307.47
State Sources		$99,684.57	
Federal Sources		$173,691.00	
Other			
Total Monthly Receipts	$136,174.12	$629,927.61	$2,307.47
Balance Forward	$386,255.70	$1,591,704.45	$18,046.95
Manual Journal Entries			
Less Salaries	$4,404.69	$451,717.88	
Less Disbursements	$13,381.91	$174,681.58	$1,739.97
Total Salaries & Disbursements	$17,786.60	$626,399.46	$1,739.97
Ending Cash Balance April 30, 2026	**$368,469.10**	**$965,304.99**	**$16,306.98**

Consent Agenda

Action #26-72 Motion by L. Amdahl, seconded by C. Zirbel to approve Consent Agenda items: 7a) April 20, 2026 Meeting Minutes; 7b) May 2026 Budget Claims; 7c) PD by Optimistic Teaming ($9,045.00); 7d) Morgan Odegaard Resignation; 7e) Mychelle Donelan ESY Contract ($21.50/hr); 7f) Tami Steffensen ESY Contract ($18.00/hr); 7g) Shari Peckenpaugh ESY Contract ($23.00/hr); 7h) Chantel Duerre Contract (.6 at $32,610.00); 7i) Amy Welsh contract for Webster paraprofessional, ($21/hr); 7j) Big Stone Therapy OTA Contract (maternity coverage). Votes: A. Nielsen, Yes; S. Roth, Yes; A. Schuurman, Yes; A. Rider, Yes; L. Amdahl, Yes; P. Thyen, Yes; M. Murphy, No; L. Ortberg, Yes; T. Abraham, Yes; C. Schiernbeck, Yes; D. LeClair, Yes; J. Trygstad, No; C. Zirbel, Yes; T. Felberg, Yes. All present voted; motion failed.

Consent Agenda 2

Action #26-73 Motion by S. Roth, seconded by J. Trygstad to remove 7f) Tami Steffensen ESY Contract ($18.00/hr) and approve Consent Agenda items: 7a) April 20, 2026 Meeting Minutes; 7b) May 2026 Budget Claims; 7c) PD by Optimistic Teaming ($9,045.00); 7d) Morgan Odegaard Resignation; 7e) Mychelle Donelan ESY Contract ($21.50/hr); 7g) Shari Peckenpaugh ESY Contract ($23.00/hr); 7h) Chantel Duerre Contract (.6 at $32,610.00); 7i) Amy Welsh contract for Webster paraprofessional, ($21/hr);; 7j) Big Stone Therapy OTA Contract (maternity coverage). Votes: A. Nielsen, Yes; S. Roth, Yes; A. Schuurman, Yes; A. Rider, Yes; L. Amdahl, Yes; P. Thyen, Yes; M. Murphy, Yes; L. Ortberg, Yes; T. Abraham, No; C. Schiernbeck, Yes; D. LeClair, Yes; J. Trygstad, Yes; C. Zirbel, Yes; T. Felberg, Yes. All present voted, motion carried.

April 2026 Accounts Payable

GENERAL FUND: AUTOMAXX CDJR, INC. FLEET MAINT 805.20; AXESS COOPERATIVE FLEET MAINT 321.08; BINDE, GERALDINE O&M SUPP 0.67; CENEX FLEETCARD FLEET MAINT 8,497.07; DUST TEX SERVICE, INC. APRIL RUG USE 6.70; EINSPHAR AUTO PLAZA INC. FLEET MAINT 312.50; EMC INSURANCE ADD VEH COV 2.40; HAHLER AUTOMOTIVE FLEET MAINT 154.33; HAMLIN COUNTY FARMERS COOP FLEET MAINT 242.15; HEGGELUND, NICOLE ADVANCE STUDY 40.00; HEYNER WELDING INC. FLEET MAINT 204.82; KSB SCHOOL LAW SCHOOL MATTERS 20.16; LEE, HUNTER BACKGROUND CHECK 24.58; MINERT & ASSOCIATES, INC DRUG TESTING 971.00; NESC PAYROLL MAY 2026 4,412.09; ROB'S AUTO REPAIR FLEET MAINT 181.05; SINNER AUTO FLEET MAINT 905.05; SMITH, BARTON FLEET MAINT 669.50; STORMO, TIFFANY REIMB MILEAGE 35.59; TIME MANAGEMENT SYSTEMS, INC TIME CLOCK 2.65; WEBSTER AUTO CARE FLEET MAINT 942.48

GENERAL FUND TOTAL: $18,751.07

SPECIAL EDUCATION FUND: BINDE, GERALDINE O&M SUPP 7.66; CASTLEWOOD SCHOOL DISTRICT APRIL PLC USE FEE 1,666.17; DUBRO, ANGEL MILEAGE REIMB 48.24; DUST TEX SERVICE, INC. APRIL RUG USE 77.10; EMC INSURANCE ADD VEH COV 27.60; HAMLIN SCHOOL DISTRICT APRIL PLC USE FEE 1,562.03; HAYUNGA, STEPHANIE AOTA DUES 234.00; HEGGELUND, NICOLE ADVANCE STUDY 460.00; KSB SCHOOL LAW SCHOOL MATTERS 231.84; LAKE PRESTON SCHOOL DISTRICT APRIL PLC USE FEE 624.81; LEE, HUNTER BACKGROUND CHECK 282.70; PARENT APRIL 2026 REIMB MILEAGE 152.76; NESC PAYROLL MAY 2026 444,497.22; NELSON, JULIE REIMB MILEAGE 442.87; SD DEPT. OF EDUCATION REIMB ED SPEC 71,157.13; STORMO, TIFFANY REIMB MILEAGE 409.29; TIME MANAGEMENT SYSTEMS, INC TIME CLOCK 163.00; WATERTOWN CURRENT LLC MINUTES 95.16; WEBSTER SCHOOL DISTRICT APRIL PLC USE FEE 1,457.90

SPECIAL EDUCATION FUND TOTAL: $523,597.48

Discussion Items

FY 27 Preliminary Budget

Business Manager Stormo provided an update on the FY 27 budget status.

Assistant Director's Report

Assistant Director Frewing updated the board on staffing and additional training for new and current staff.

Director's Report

Director Nelson gave an update on the new technology improvements for FY 27.

Board of Advisors Report

Director Nelson reviewed the BOA meeting minutes from the May 6, 2026, meeting.

Article III. (Leave policy, Other Classified Staff) – First Reading

Assistant Director Frewing updated the board on the proposed changes in policy language.

Article VI (Drug and Alcohol Policy) – First Reading

Assistant Director Frewing updated the board on the proposed changes in policy language.

Article XIV (Business Credit Card Policy) – First Reading

Assistant Director Frewing updated the board on the proposed changes in policy language.

Article XVI (Non-Fixed Asset Inventory) – First Reading

Assistant Director Frewing updated the board on the proposed changes in policy language.

Update Signature Cards

Chairperson Schuurman discussed removing Tiffany Stormo and adding Hunter Lee to signature cards.

Executive Session

Action #26-74 Pursuant to Negotiations – SDCL 1-25-2(4) Preparing for contract negotiations or negotiating with employees or employee representatives. Motion by S. Roth, seconded by A. Rider, to enter executive session at 7:47 P.M. All present voting in favor, motion carried unanimously.

President Schuurman declared the board out of executive session at 8:01 P.M.

Action Items

Approval to update signature cards

Action #26-75 Motion by L. Amdahl, seconded by S. Roth, to remove Tiffany Stormo and add Hunter Lee to bank signature cards. All present voted, motion carried unanimously.

Adjournment

Action #26-76 With there being no further business, motion by A. Nielsen, seconded by J. Trygstad, to adjourn. All present voted, motion carried unanimously.

The NESC Building Committee will meet prior to the June Board Meeting at 6pm at LATC or via the virtual link.

The next meeting will be held on June 15th, 2026, at 7:00 p.m. at LATC.

_____ _____

Arend Schuurman, President **Hunter Lee, Business Manager**

Northeast Educational Services Cooperative
Advisory Board Meeting
Wednesday, May 6, 2026

The Advisory Board for the Northeast Educational Services Cooperative (NESC) met Wednesday, May 6, 2026 at HyVee in Watertown, South Dakota. The meeting was called to order by Chairman C. Lee at 10:00 A.M. and adjourned at 10:34 A.M.

Present: Brian Sampson, Arlington; Steve Benson, Britton-Hecla; Travis Ahrens, Clark; Abi Van Regenmorter, DeSmet; Chad Schiernbeck, Deuel; Kory Foss, Elkton; Mitch Reed, Florence– entered at 10:06 A.M.; Jim Hulscher, Hamlin; Todd Obele, Henry; Mike Ruth, Iroquois; Laura Schuster, Sioux Valley; Scott Lepke, Waubay; Chris Lee, Willow Lake

Absent: Angela Keszler, Castlewood; Skyler Frederick, Deubrook; Nadine Eastman, Enemy Swim; Paul Von Fischer, Estelline; Dana Felderman, Lake Preston; Dawn Hoeke, Oldham/Ramona/Rutland (ORR); Christopher Folk, Rosholt; Mike Schmidt, Summit; Jon Meyer, Waverly/South Shore; Jim Block, Webster; Nicholas Olson, Wilmot

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

ADVISORY BOARD AGENDA

Call to Order

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

Approval of Agenda

Motion by S. Lepke and second by T. Ahrens to approve the agenda as presented. All present voting in favor, motion carried.

Introduction of New Business Manager

Hunter Lee introduced himself and gave a brief background about himself.

Financial Report

Business Manager Stormo reviewed the financial report for March 2026.

Motion by B. Sampson and second by J. Hulscher to approve March 2026 financial report. All present voting in favor, motion carried.

Board of Directors

Director Nelson reviewed the April 2026 BOD meeting minutes.

Discussion of FY27 Preliminary Report

Business Manager Stormo reviewed the FY27 preliminary budget

NESC Contract Negotiations

Director Nelson informed the board on how the current contact negotiations are going. As well as updated the board with the possibility new changes in the negotiation structure for next year.

NESC Staffing for 26-27

Director Nelson gave an update on staffing. Director Nelson informed the board that an OTA will be on maternity leave from Sept. to mid-November.

NESC Professional Development and District Supports for 26-27

Director Nelson informed the board of future training sessions to help administration, new users, & refresh others on sped forms. The some trainings will be held virtually and will be free for those attending. On-site training will be held 8/14, 12/18, and 4/16.

Collection of IDEA Application

IDEA information is due to NESC by June 24, 2026.

Recognition of Service

Director Nelson recognized those that will be leaving NESC and thanked them for all the services that they contributed to.

Election of Chair and Vice Chair for 26-27 School Year

Motion by C. Schiernbeck and second by J. Hulscher to approve nomination of Chris Lee as Chairperson. All present voting in favor, motion carried.

Motion by A. Van Regenmorter second by B. Sampson to approve nomination of Dana Felderman as Vice Chairperson. All present voting in favor, motion carried.

Election for School Representative for the Board of Directors

Motion by T. Obele second by M. Ruth to approve nomination of Scott Lepke to represent small schools. All present voting in favor, motion carried.
Motion by S. Lepke second by A. Van Regenmorter to approve nomination of Brian Sampson to represent medium schools. All present voting in favor, motion carried.
Motion by S. Lepke second by M. Reed to approve nomination of Travis Ahrens to represent large schools. All present voting in favor, motion carried.

July Meeting

The board decided that they will be a July meeting with discussion of date meeting to be held at another time.

Open Discussion

There was an open discussion on current schools special education student to teacher ratio.

Adjournment

There being no further business, motion by J. Hulscher, second by B. Sampson to adjourn. All present voting in favor, motion carried.

Tiffany Stormo & Hunter Lee Business Managers

De Smet School District Board of Education
Administration Report - Dr. Abi Van Regenmorter
June 15, 2026

State testing closed on Friday, May 8th. The unofficial results are showing averages as:

Subject	De Smet	State
English	60%	49%
Math	58%	46%

The 7th & 8th grade ELA scores were exceptionally high at 77% & 82%! Kudos to Mr. Lo!

Current Elementary Class Sizes
Preschool/JK: 23 - Two sections
Kindergarten: 18 - One section
1st Grade: 26 - One section (may need to hire para)
2nd Grade: 28 - Two sections
3rd Grade: 31 - Two sections
4th Grade: 27 - One section
5th Grade: 25 - One section

The custodians are working hard - they've already gotten several classrooms completed; new gym bleacher floors painted, as well as lockers thoroughly cleaned.

MS/HS Principal/AD Report

June 15, 2026

1. MS/HS Spring Concert was held on May 4. Mr. Vockrodt and Ms. Thielbar did a great job preparing the students for the event. I met with a group of teachers and with Ms. Tvedt regarding the Dual Credit Policy. It should be in the board information for you to review. I plan on being at the meeting to answer questions. If you see something you would like to change, we can discuss it at the meeting.
2. The StateTrack meet took place on May 28-30. Congratulations to Hazel Luethmers - State Champion in the high Jump; Ivey Schoenfelder 6th in Shot Put and 3rd in Discus: Audi Currier 4th in Discus; Adalyn Gross 4th in Triple Jump:Girls 4X200 Relay (Gemma Luethmers, Hazel, Charli McCune, & Adalyn) 5th Place; 4X400 Relay (Adalyn, Gemma, Aubree Blue, & Hazel) 8th Place; Rogan Albrecht 6th in 100M, 7th in the 200M, & 6th in the 400M; Owen Anderson 8th in the 400M & 7th in the 110M Hurdles; Grant Wilkinson 6th in the Shot Put & 8th in the Discus. The Girls placed 7th overall and boys placed 19th overall. We had 24 individuals/relays qualify and took 37 athletes to the meet. Mr. Lo, Mr. Bettin, and Mr. Bendorf did a phenomenal job coaching the kids this spring.
3. The State Golf tournament took place June 1 & 2 in Brookings. Max Kees placed 4th overall and the boys team finished in 10th place for the tournament. Mr. Haugen and Mr. Julius coached the team this year.
4. I am recommending the following coaches: Blake Hojer - Head Football Coach; Tianna DeJong - Asst. Volleyball Coach
5. Coaching positions open at the present time: Asst. Girls Basketball; Asst. Boys Basketball; JH Football; JH Volleyball:
6. Meetings/Trainings attended:

Upcoming Events:

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

High School Distance Education:
Distance Classes and Dual Credit Programs

De Smet High School (DHS) recognizes the importance of online education. Distance Classes and Dual Credit Programs are ALL considered applicable virtual and online courses, provided the course is offered by DHS instructors, distance learning providers as recognized by the South Dakota Department of Education and/or post-secondary institutions (BHSU, DSU, NSU, SDSMT, SDSU and USD) and the state technical institutions (Lake Area Technical College, Mitchell Technical Institute, Southeast Technical Institute, and Western Dakota Technical College) approved by the South Dakota Board of Regents.

The **Distance Education Coordinator** is on staff to assist students in these processes.

- understanding student eligibility and the student application and registration processes
- troubleshooting computer issues
- printing and scanning assignments
- organizing and proctoring tests
- monitoring grades and providing regular check-ins with students on their coursework
- Please Note: DHS Staff are **NOT** authorized to instruct online classes

Students **MUST** obtain the school district's approval **AND** meet all requirements set forth and stated below.

DISTANCE CLASSES

A distance learning course is any academic program with a curriculum approved by SDBOR to be offered through correspondence or online delivery. At DHS, distance classes are those that are not currently offered at DHS or that do not fit into the student's schedule due to unavoidable conflicts. This coursework will apply to high school graduation requirements, **NOT** postsecondary degree completion.

Eligible Students

- Students in grades nine through twelve (freshman through senior) may be eligible to enroll in a distance course if the minimum requirements are met as stated below:
  - Students **MUST** have the required prerequisites for the coursework.
  - Students **MUST** meet with the Distance Education Coordinator to determine if the student has the motivation, background skills, and knowledge to be successful in the online learning environment.
  - Students **MUST** have no grade lower than a C- during the previous two semesters
  - Students who fail a distance course or are removed or expelled from a previous distance course will **NOT** be allowed to take another course for the remainder of the student's high school career.

Eligible Courses

- Students may only enroll in courses that are not currently offered at DHS or that do not fit into the student's schedule due to unavoidable conflicts.
- Students must register in the preceding semester for any courses.
  (Students requesting a fall distance course must register for the course during the spring semester of the preceding school year.)

- Students will be limited to a maximum number of distance courses per semester as follows: Freshman – one (1), Sophomore – one (1), Junior – three (3), in total with any dual credit courses, and Senior - three (3), in total with any dual credit courses.
- Students may drop the distance course within one week after the start of each semester, regardless of the drop/add dates of the distance course. Students who fail to do so are not guaranteed an opportunity to earn credit for any class to which the student may wish to enroll after such deadlines.

Student Cost

- The student shall be responsible for all fees, tuition, materials, and other costs associated with the course.

Grading Scale

- Grades earned will be recorded on the students' official transcript and will be calculated into the students' grade point average and class rank.
- The grading scale and letter grade system of the cooperating provider will be used in the determination of letter grades and grade point average calculation.
- Grades earned will be used to determine eligibility for activities in accordance with the district's "Academic Eligibility Policy".

Interactions with Students/Staff

- Students will be required to interact with other distance or online students and staff, and must do so in a respectful manner. Any student violating this requirement will be subject to disciplinary action, including suspension, expulsion, and/or removal from the course.
- Students must adhere to the "Acceptable Use Policy". Students who do not will be subject to disciplinary action as outlined in the "Acceptable Use Policy".

Course Work

- Online and distance classes are very different from classroom learning.
- Be prepared for technical difficulties; initially, they are frustrating, but they do work themselves out within a week or so.
- Communication is KEY in distance and online classes.
    - Students will be required to report grades to the Distance Education Coordinator. This includes eligibility checks.
    - Students will also be required to copy the Distance Education Coordinator in emails.
        - Be professional and courteous in all transactions

          (Note: All items sent electronically are date and time-stamped.)
    - Students must keep a close eye on due dates and times.
        - Students who do not complete this work promptly may be issued detention or other consequences to aid them in completing the work in question, i.e., loss of senior privileges.
        - Check online platforms and emails DAILY for updates.
        - Check your grades at least once a week.
        - Check Dropbox or the message center, and use it as a checklist to make sure everything that you handed in was received.

        - Check to see what, if anything, is missing and the comments that your instructor has given.

Application

- Students **MUST** work with the Distance Education Coordinator.
    - Students need to review their syllabus and understand the expectations for their coursework. (It is helpful for students to print the syllabus **AND** give a copy to the Distance Education Coordinator.)
    - Assessments **MUST** be scheduled with the Distance Education Coordinator promptly. (Students must coordinate with the classroom teacher and Distance Education Coordinator if assessments take longer than a class period.)
    - If students need their phones to access online classes, they will be used only in the office. (Phones may **NOT** leave the office during school hours.)

DUAL CREDIT PROGRAM

Dual credit enrollment is an opportunity for students to apply coursework to **BOTH** high school graduation requirements **AND** postsecondary degree completion. The following provisions apply to any student requesting enrollment in a dual credit course.

Eligible Students

- Students in grades eleven (high school juniors) and twelve (high school seniors) are eligible for dual credit enrollment if they meet certain criteria.
- Students must meet with the Distance Education Coordinator & the Principal to determine if the student has the motivation, background skills, attendance, and knowledge to be successful in the online learning environment.
    - Students MUST have no grade lower than a C- during the previous two semesters.
    - Students must have the required prerequisites for the coursework.
    - Application must be renewed for each semester of participation.

South Dakota Board of Regents (SDBOR) Requirements

- Students MUST satisfy **<u>one</u>** of the following requirements to participate in HSDC courses for **ENROLLMENT** per the SDBOR & the De Smet School Board:
    - Upcoming **<u>JUNIORS</u>** must satisfy **<u>one</u>** of the following criteria:
        - Earn an ACT composite score of 24, reflective of the 70th percentile;
        - Rank in the upper one-third (⅓) of their graduating class;
        - Earn a cumulative GPA of at least 3.50 on a 4.0 scale;
    - Upcoming **<u>SENIORS</u>** must satisfy **<u>one</u>** of the following criteria:
        - Earn an ACT composite score of 21, reflective of the 50th percentile;
        - Rank in the upper one-half (½) of their graduating class;
        - Earn a cumulative GPA of at least 3.25 on a 4.0 scale

- For continued program eligibility, students **<u>MUST</u>**:
    - Complete <u>ALL</u> coursework throughout the semester

- Maintain a BOR GPA that does NOT fall below a 2.0
    - If the student's BOR GPA falls below a 2.0, the student will be placed on an academic suspension for one semester.
    - A student who receives a W or F grade in any course will no longer be eligible for the HSDC Program.
    - Students may apply for an Eligibility Exemption (W or F Grade) or an HSDC Academic Suspension Waiver if they are placed on academic suspension or become ineligible

Replacement of Required Courses

- Students may only enroll in courses that are not currently offered at DHS or that do not fit into the student's schedule due to unavoidable conflicts with the following exceptions:
    - An Introductory Composition Course may replace one (1) semester of Senior English Requirement (upcoming or current Seniors only, .5 Credit)
    - An Introductory Literature Course may replace one (1) semester of Senior English Requirement (upcoming or current Seniors only, .5 Credit)
    - Seniors wishing to replace required classes MUST qualify under the Junior enrollment requirements listed above.

Class Load

- Each dual credit course that a student takes through or at a post-secondary institution will be scheduled as one (1) period.
- Students will be limited to a maximum number of dual credit courses per semester as follows: Junior – two (2), Senior - three (3). *Juniors can take three (3) distance courses, but only two (2) dual credit courses within that total.

Credit Earned

- A post-secondary course of 1-3 credit hours will earn one-half (.5) high school credit.
- A post-secondary course of 4+ credit hours will earn one (1) high school credit.
- If a postsecondary course is aligned to a graduation requirement content area as identified in 24:43:11:02, the school district must award credit as a graduation requirement.
- The school district will transcribe all other postsecondary credit as elective credit. SDCL 13-1-12.1, 13-28-37, 24:43:11:17.

Cost to the Student

- The student shall be responsible for all fees, tuition, materials, books, and other costs associated with the course. However, textbook reimbursement CAN be made to students who earn a passing grade. To receive reimbursement, students must obtain an official college transcript or grade report from the college and submit it to the business office with the receipt of their textbook purchase. DHS students will use school-issued computers for HSDC coursework. Please note that students MAY be responsible for obtaining technology beyond school-issued computers.

Curricular Activity Eligibility

- Students who are enrolled in a dual credit course are required to meet all eligibility requirements as outlined in the activity handbook to be eligible for any curricular activities.

Attendance

- **Students will be required to be at DHS with the Distance Education Coordinator when working on dual credit courses.**

Credit, Grading, Class Rank, and GPA

- Students will be required to participate in weekly grade reporting with the Distance Education Coordinator.
- Currently, coursework is NOT monitored through Infinite Campus and is excluded from graduation progress reporting within the Infinite Campus tracking systems. However, grades of all dual credit courses WILL be recorded on the student's official transcript and will be calculated into the student's grade point average and class rank.
    - It is the student's responsibility to ensure that the cooperating provider or post-secondary institution sends an official grade report or transcript to DHS. High school credit will not be issued until this documentation is received.
    - The grading scale and letter grade system of the cooperating provider will be used in the determination of letter grades and grade point average calculation.

Application

- Students **MUST** work with the Distance Education Coordinator.
- Students will apply through the student application portal (Universities) or with approved paperwork (state technical institutions) and require parental and high school approval to enroll and register for courses.
- The timeline associated with the semesters (fall, spring, summer) will outline when the application will open and close. It is recommended that all applications be submitted for registration as soon as possible. However, if a student is delayed in submitting their application, an exception can be made up to the first day of the course(s) they are enrolling in. This best practice ensures students can start the course on time. A delay in applying may delay a student's enrollment.
- If the student has submitted their application on time, but it is missing required materials that need to be provided by the designated high school representative (i.e., unofficial transcripts, placement scores, etc.), the school district will be allowed to submit those supplemental documents until 5 pm on the third day of classes for the term, and enrollment by a Regental institution will be allowed.

Dropping/Adding a Post-secondary Course

- Students who wish to drop a course are responsible for withdrawing from the course.
    - Students may drop courses via BOR Policy 2.1.1 and should be mindful of the withdrawal dates and refund availability.
    - School staff are NOT responsible for withdrawing a student.
    - Per SDBOR requirements, a school representative must sign the drop/add form.
- Careful attention should be given to withdrawal within the drop/add requirements to avoid academic and financial penalties.
    - If a student enrolls in a dual credit course and then drops from the course prior to completion, the student will be expected to resume full-time attendance at the high school and will be assigned to a study hall or on-site course until the completion of the semester. Before enrolling in another post-secondary level course, the administration and staff will review the student's performance to determine eligibility.

- If a score is received for a dropped course as per an institution's policy, that score will be recorded on the official DHS transcript, the cooperating institution, and calculated into the student's grade point average.
- To ensure student success and the timely start of classes, students wishing to add courses after they are enrolled may do so until 5 pm on the third day of classes by completing the Add/Drop/Withdraw Form and submitting it to the institution's contact(s). Requests to add courses received after the deadlines specified shall not be considered.

Failing a Post-secondary Course

- If a student receives a failing grade in any course or withdraws from a course after the deadline and does not receive credit for the course, the **student may no longer participate in the program**.
- The Board of Regents or the South Dakota Board of Technical Education may reinstate a student who is prohibited from participating in the dual credit program if the student demonstrates good cause for failing a course or withdrawing from a course or if, at the student's expense, the student retakes and passes the course that the student withdrew from or failed. SDCL 13-28-37.1

Interactions with Students/Staff

- Students will be required to interact with other distance or online students and staff, and must do so in a respectful manner. Any student violating this requirement will be subject to disciplinary action, including suspension, expulsion, and/or removal from the course.
- Students must adhere to the "Acceptable Use Policy". Students who do not will be subject to disciplinary action as outlined in the "Acceptable Use Policy".

Course Work

- Online and distance classes are very different from classroom learning.
- Be prepared for technical difficulties; initially, they are frustrating, but do work themselves out within a week or so.
- Communication is KEY in distance and online classes.
    - Students will be required to report grades to the Distance Education Coordinator. This includes eligibility checks.
    - Students will also be required to copy the Distance Education Coordinator in emails.
        - Be professional and courteous in all transactions

          (Note: All items sent electronically are date and time-stamped.)
    - Students must keep a close eye on due dates and times.
        - Students who do not complete this work promptly may be issued detention or other consequences to aid them in completing the work in question, i.e., loss of senior privileges.
        - Check online platforms and emails DAILY for updates.
        - Check your grades at least once a week.
        - Check Dropbox or the message center, and use it as a checklist to make sure everything that you handed in was received.
        - Check to see what, if anything, is missing and the comments that your instructor has given.

- Students need to review their syllabus and understand the expectations for their coursework. (It is helpful for students to print the syllabus.)
- HSDC assessments MUST be scheduled with the HSDC Distance Education Coordinator promptly. (Students must coordinate with the classroom teacher and HSDC Distance Education Coordinator if assessments take longer than a class period.)
- If students need their phone to access HSDC, they MUST be used only in the office. (Phones may not leave the office during school hours.)

Further Information

- The Distance Education Coordinator can offer further support.
- For a list of HSDC courses, please visit: https://apps.sd.gov/de68dual/index.
- For more information, please visit: https://ourdakotadreams.com/k12-students/dual-credit/.

MEMORANDUM OF UNDERSTANDING

High School Distance Education:
Distance Classes and Dual Credit Program

Dear Applicant and Parent/Guardian,

We are delighted that your child is considering expanding their educational opportunities by enrolling in a distance education or dual credit course. To make these opportunities happen, policies and agreements exist between the state of South Dakota, providing agencies, and member schools. The policies and procedures are very important to be adhered to for the benefit of students, programs, and students alike. The Dual Credit Coordinator will be on-site to aid your student in the online learning atmosphere. Please understand that these courses are offered online and the instructor provided by the providers of the program. Local teachers are NOT the actual instructor. Your student will be asked to complete homework online and submit assignments directly to the instructor. They must comply with all assigned deadlines or communicate directly with the online instructor if problems arise. We are asking you to review this policy and memorandum with your student, sign the agreement, and return it. Enrollments will be handled by the Dual Credit Coordinator.

Please keep in mind that students must qualify for these opportunities. Qualifications are contained within the Distance Classes and Dual Credit Program Policy.

We hereby confirm that we have read and understand the contents of the Distance Classes and Dual Credit Program policy and agree to follow the rules and regulations set forth by the Board of Education of the De Smet School.

Student Name (please print): _____

Student's Signature: _____

Parent/Guardian Signature: _____

Date: _____

South Dakota Comprehensive Plan/Program Narrative

Sec. 300.201 Consistency with State policies.

The LEA, in providing for the education of children with disabilities within its jurisdiction, must have in effect policies, procedures, and programs that are consistent with the State policies and procedures, established under Secs. 300.101 through 300.163, and 300.165 through 300.174. (Authority: 20 U.S.C. 1413(a)(1))

South Dakota Administrative Rule 24:05:21:01. Local education agency comprehensive plans- Contents.

Each local education agency must have a current comprehensive plan approved by the school board on file with the district superintendent or designee. Documentation supporting the implementation of the local school district's comprehensive plan shall be maintained by the district for review by Special Education Programs staff during onsite monitoring visits. Districts shall update comprehensive plans consistent with 24:05:21:01.02 and recertify their content annually.

The De Smet School District has formally adopted the following policies and procedures as the district's comprehensive plan for special education. These policies and procedures were approved by the school board on June 15, 2026. As indicated by the signature below, the authorizing official acknowledges the district will meet all requirements of the Individuals with Disabilities Education Act and Article 24:05 through the implementation of these policies and procedures and furthermore, provides assurances that it meets each of the conditions in 34 CFR 300.201 through 300.213.

CERTIFICATION- I certify that I have read and reviewed the above assurance and will comply with all provisions of applicable federal and state laws.

Signature of Authorized Official	Date
Dr. Abi Van Regenmorter, Superintendent	
Typed Name and Title	
405 3rd Street, De Smet, SD 57231	605-854-3963
Address/State/Zip	Telephone Number

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South Dakota LEA Comprehensive Plan: Program Narrative

SECTION I: Free and Appropriate Public Education (FAPE) 34 C.F.R. §§ 300.101-300.108; 300.110; ARSD 24:05:13:02

The district will make available to all children with disabilities residing in the district(s) between the ages of 3 and 21, inclusive, including children with disabilities who have been suspended or expelled from school, as provided for in 300.530(d); ARSD 24:05:26 and 24:05:26.01.

- FAPE beginning at age 3; 300.101(b); ARSD 24:05:13:02

  The district will make a FAPE available to all students with disabilities who reside within the boundaries of the district between the ages of 3 and 21 years of age. This includes any student with a disability who has been suspended or expelled. All eligible preschool aged students will have FAPE made available to them by their third birthday, including those whose birthdays fall during the summer months and who may need extended school year (ESY) services.

- Children advancing from grade to grade; 300.101(c); ARSD 24:05:13:02

  All eligible students with disabilities, regardless of whether they are advancing from grade to grade, will have FAPE available to them on an individualized basis as determined by the student's IEP team annually. Exceptions to FAPE for students aged 3-21 include those students who have graduated from high school with the regular high school diploma.

- Limitations- age exceptions to FAPE; 300.102; ARSD 24:05:22:04.01

  One exception to the age range of FAPE is the special education student turning 21 during the school year who would continue to have free school privileges during the duration of that school year. Another exception is that children younger than age 3 who qualify for prolonged assistance will receive special education and related services, despite not yet being age 3.

- FAPE- methods and payments; 300.103; ARSD 24:05:19:08

  The district acknowledges that it may apply whatever federal, state, local, and private funds are available to meet its obligations for the provision of FAPE and must ensure that FAPE is provided at no cost to parents and without delay – even if the sources of funding are still being determined. This does not relieve any insurer or similar third party from its responsibility to pay for otherwise valid obligations. In addition, the district may bill Medicaid for eligible students receiving services according to criteria contained in the most current South Dakota Medicaid Billing and Policy Manual.

- Residential placement; 300.104; ARSD 24:05:19:08

  When necessary, the district will provide FAPE to students with disabilities through a public or private residential program at no cost to the parents.

- Assistive technology; 300.105; ARSD 24:05:27:18 ARSD 24:05:27:19

  When necessary for FAPE, the district will provide assistive technology to students with disabilities and the evaluation for such at no cost to the parents. This may include assistive technology to be used at home, when that is determined to be essential for FAPE on a case by case basis.

- Extended school year services; 300.106; ARSD 24:05:25:26

  When necessary for FAPE, the district will provide extended school year services to students with disabilities at no cost to the parents. When necessary, the IEP team shall determine the length of the school day, and duration of extended school year services based on the individual child's needs.

- Nonacademic services; 300.107; ARSD 24:05:28:06

  To the maximum extent possible, the district will allow students with disabilities to participate with non-disabled peers during nonacademic services such as extracurricular activities, meals and recess. If supplementary aids and services are necessary to achieve this integration, then the district will provide them.

- Physical education; 300.108; ARSD 24:05:28:08

  To the maximum extent possible, the district will allow students with disabilities to participate in physical education classes with non-disabled peers unless a student requires specially designed physical education as specified in the IEP.

- Program options; 300.110; ARSD 24:05:28:04

  To the maximum extent possible, the district will allow students with disabilities access to the same program options as students without disabilities, such as art, music, industrial arts, family and consumer science, and vocational education.

SECTION II: Full educational opportunity goal (FEOG) 34 C.F.R. § 300.109; ARSD 24:05:22:04; ARSD 24:05:22:04.01

The district, consistent with the timetable established by the State of South Dakota and Part B of the Individuals with Disabilities Education Act (IDEA), has a goal of providing full educational opportunity to all children with disabilities, aged birth through twenty-one. The district will review data annually such as statewide testing results, STAR assessment data, and SPP indicators to guide decisions with regard to adjustments in its programs in an effort to ensure appropriate services to all students with disabilities.

SECTION III: Child Find 34 C.F.R. § 300.111; Child Identification ARSD 24:05:22

The district has in effect Child Find policies and procedures to ensure that all children with disabilities who reside within the boundaries of the district and who may be in need of special education and related services are located, identified, and evaluated according to all relevant regulations. This includes those students who may be homeless or wards of the state, as well as children with disabilities who may attend private schools within the jurisdiction of the district.

In the De Smet School District, the individual responsible for Child Find activities and documentation is the special education director.

In the fall of the year, the De Smet School District advertises in the local newspaper, school website, school social media site, and local daycares for the developmental screening of preschool aged children 3-5 years of age at no cost to the parent. The DIAL screening instrument is used to determine potential developmental delays. The school district works collaboratively with the Birth-to-3 program to identify the needs of children under age 3 and conduct evaluations, as needed.

Referrals will be addressed on an ongoing basis throughout the year when brought to the attention of district personnel. The elementary principal, in coordination with the district's Special Education Director, is responsible for the coordination, implementation, and documentation of referral procedures and will maintain appropriate data regarding child find activities. Data will include: students screened and referred, those receiving multidisciplinary evaluations, those referred but not evaluated, those evaluated but not placed, and those receiving special education services.

When a referral is received from the parent, guardian, or district personnel, the De Smet School District special education teacher, general education teacher, and administrator will conduct an informal review of records regarding the student's academic, social, emotional, and/or behavioral needs. After this review, if the district determines no evaluation is necessary, parents or guardians shall be informed of this decision and reasons for this decision. Parents/guardians will also be informed of their due process rights. If, after the review, the district determines that further evaluation is necessary, the district shall conduct a full and individualized evaluation with written consent from parents/guardians. The district will work with the Northeast Special Education Cooperative in conducting multidisciplinary evaluations.

- Use of the term developmental delay; ARSD 24:05:24.01:09

  The district does recognize and utilize the optional special education category of developmental delay when considering whether a student from the ages of three to nine years old may be a student with a disability.

- Children who may be suspected of having a disability, and in need of special education, even though they are advancing from grade to grade; 300.111(c)(1); ARSD 24:05:22:01

  The district acknowledges that all resident children who are suspected of having a disability and being in need of special education must be subject to the requirements of Child Find, even when children are advancing from grade to grade.

- Children who are highly mobile, including migrant children; 300.111(c)(2).

  The district acknowledges that all resident children who are suspected of having a disability and being in need of special education must be subject to the requirements of Child Find, even when children are wards of the state, highly mobile, or migrant.

SECTION IV: Individualized Education Program (IEP) 34 C.F.R. 300.112; ARSD 24:05:27

The district ensures that each identified student with a disability has a current IEP in place that meets the requirements of Section 636(d) of the IDEA and that has been developed in accordance with the requirements at 34 CFR sections 300.320 through 324. All identified students with disabilities will have a current IEP in place at the beginning of the school year, and for eligible preschool students, by their third birthday. Each eligible student's IEP will be reviewed periodically, but not less than annually, to review progress and determine whether annual goals are being met.

- Content of the IEP; 300.320(a) (1-7); ARSD 24:05:27:01.03

  IEPs for students with disabilities will include a statement of present levels of performance (including a statement of how the disability affects progress and involvement in the general curriculum or in developmentally-appropriate activities), measurable annual goals (including a description of how progress will be measured), a description of the services that are necessary for FAPE (including start dates and ending dates), an explanation for why the child is being removed from non-disabled peers, any accommodations that are necessary to ensure that statewide or districtwide testing will be accurate, and the required transition portions (when appropriate).

- Transition services; 300.320(b); ARSD 24:05:27:13.02

  For students aged 16 and older, each student's IEP will include a coordinated set of transition activities, including goals and services for post-secondary education, employment, and (if necessary) independent living based upon the student's interests and needs.

- Transfer of rights at the age of majority; 300.320(c); ARSD 24:05:27:01.03

  Prior to a special education student's 17th birthday, the district will inform that student about the transfer of parental rights, documenting this conversation on the student's IEP.

- The IEP team; 300.321; ARSD 24:05:27:01.01

  When convening a meeting of the IEP team, the district will ensure that the team includes a representative of the LEA, a general education teacher (if the student is or may be participating in the general education environment), a special education teacher, the parents, the student (when appropriate), an individual who can interpret the instructional implications of evaluation results, and any outside agencies responsible to provide transition services.

  The district may designate another one of its other IEP team members to also serve as the district representative on the IEP team.

  A member of the IEP team can be excused from attending, provided that the parent and district consent in writing to the excusal and the member submits written input into the development of the IEP prior to the meeting.

- Parent participation in the IEP; 300.322; ARSD 24:05:25:16

  The district will seek the participation of one or both parents by providing the parents with a written meeting invitation in advance of the meeting, including information about the purpose and participants in that meeting.

- When the IEP must be in effect; 300.323; ARSD 24:05:25:22

  The district will develop IEPs for children determined to be in need of special education. At the beginning of each school year an IEP will be in effect for each eligible child with disabilities within the district's jurisdiction. When children turning age three are in need of special education, the IEP team will determine the date services begin on a case by case basis.

- Development of the IEP; 300.324; ARSD 24:05:27:01.02

  When developing or reviewing and revising an IEP, the district will consider whether the student needs positive behavior interventions and supports, a limited English proficiency plan, instruction in Braille, a special communication plan, or assistive technology. All of these decisions will be documented within the body of the IEP.

- Routine checking of hearing aids and external components of surgically implanted medical devices; 300.113; ARSD 24:05:27:05

  When a special education student has a hearing impairment and uses hearing aids in school, the district's IEP will include a monitoring schedule for any corrective hearing devices.

SECTION V: Least Restrictive Environment (LRE), 34 C.F.R. §§ 300.114 – 300.120; ARSD 24:05:28

The district ensures the availability of a continuum of alternative placements to provide each student with a disability the opportunity for education in the least restrictive environment. Any removal of a student with a disability from the regular education environment may occur only when the nature and severity of the child's needs dictate that education in regular classes, with the use of supplementary aids and services, cannot be achieved satisfactorily.

- A continuum of alternative placements; 300.115; ARSD 24:05:28:02

  The district will make available a variety of educational placements, including instruction in regular classrooms, special education classrooms, special schools, residential placements, and instruction at home or hospitals. The district's IEP team will provide any supplementary services needed in conjunction with placement in the regular classroom so as to guarantee a continuum of alternative placements.

- Placements; 300.116; ARSD 24:05:28:03

When determining the educational placement of a child with a disability, the district will make placement decisions through a group of people, including parents and others knowledgeable about the child, the evaluation data, and the placement options. Additionally the district's IEP team will ensure the following.

1. Each child's educational placement is individually determined at least annually and must be based on the child's IEP.
2. Provisions are made for appropriate classroom or alternative settings necessary to implement a child's IEP.
3. The child shall be educated in the same school that would normally be attended if nondisabled or as close to the child's home as possible, unless a child's IEP requires some other arrangement.
4. Consideration is given to any harmful effect on the child or on the quality of services needed.
5. A child with a disability is not removed from the regular classroom solely because of needed modifications in the general education curriculum.

The De Smet School District will assign a special education coordinator/representative responsible for out-of-district student placements.

The coordinator/representative will:

- maintains communication log documenting all interactions
- quarterly audit of student records including:

  - IEP implementation documentation
  - Service delivery logs showing frequency/duration match IEP requirements
  - Progress monitoring data collection
  - Behavior intervention plan implementation (if applicable)

- Verification that accommodations/modifications are documented daily/weekly
- Monitor out-of-district facility is providing standardized progress reports matching IEP goal timelines
- Monitor that data-based reports submitted to district on same schedule as in-district students
- De Smet School District representative required to attend all IEP meetings
- Collect meeting minutes documented with attendance verification
- De Smet School District representative ensures any proposed changes align with district standards
- De Smet School District representative will serve as point person for parent concerns
- Document parent communications regarding program satisfaction

- Non-academic settings; 300.117; ARSD 24:05:28:06

  The district will facilitate the participation of disabled students with nondisabled peers, to the maximum extent appropriate, in non-academic settings such as meals and recess. If supplementary aids and services are found to be necessary for the child to participate in non-academic settings, then the district will provide them.

- Children in public or private institutions; 300.118; ARSD 24:05:28:07

  The district will ensure that children placed in public or private institutions will be educated with non-disabled peers to the maximum extent appropriate.

- Teachers and administrators are provided with technical assistance and training; 300.119; ARSD 24:05:28:11

  Teachers and administrators in the district are committed to seeking technical assistance related to the provision of special education when necessary. Staff attend trainings sponsored by the special education office of the SD Department of Education on a regular basis.

- Monitors placements; 300.120; ARSD 24:05:28:12

  The district will cooperate with monitoring activities initiated by the SEA.

SECTION VI: Procedural Safeguards; 34 C.F.R. § 300.121; ARSD 24:05:30

The district ensures that all children with disabilities and their parents are afforded the required procedural safeguards of 34 CFR 300.500 through 300.356 and consistent with South Dakota Administrative Rule, as outlined in *South Dakota Parental Rights and Procedural Safeguards*.

- Opportunity to examine records; parent participation in meetings; 300.501(a)(b)(c); ARSD 24:05:30:02

  The district provides parents with the opportunity to examine records and to participate in IEP meetings and placement decisions.

  When parents come in-person, parents will initial and date the cover page of the IEP to confirm their receipt of the IEP, evaluation documentation, and parental rights booklet. When parents participate virtually, the special education case manager will initial and date the cover page and will indicate that of such copies are being mailed to the parent.

- Independent educational evaluations; 300.502; ARSD 24:05:30:03

  The district's contact person for any questions about an IEE is the special education director.

  When a parent disagrees with an evaluation conducted by the district, the special education director either ensures that the IEE occurs without delay or requests a due process hearing to show the district's evaluation was appropriate. If proceeding to facilitate the IEE, the special education director will provide the parent with the criteria for IEE evaluations, including a list of potential examiners (see Appendix A).

  A parent is entitled to only one IEE at public expense each time the district conducts an evaluation with which the parent disagrees. If the parent obtains an IEE that meets district criteria, the district's IEP team must consider it when making decisions.

- Prior written notice; content of notice; 300.503; ARSD 24:05:30:04

  The district will provide written notice to the parent at least 5 days prior to proposing or refusing to initiate or change the identification, evaluation, placement, or the provision of FAPE for students with disabilities. This notice will include a description of the proposal or refusal, a description of other actions considered and rejected, the basis for the district's decision, and any other factors relevant to the proposal or refusal.

- Procedural safeguards notice; 300.504; ARSD 24:05:30:06.01; ARSD 24:05:30:06.02

  The district will provide a copy of the *South Dakota Parental Rights and Procedural Safeguards* document to the parents of an eligible child with a disability at least one time each year, in addition to the following.

  1. Upon initial referral or parent request for an evaluation;
  2. Upon request by the parent;
  3. In accordance with discipline procedures outlined in the procedural safeguards document;
  4. Upon receipt of the first state complaint or first due process complaint in a given school year.

  The district uses the *South Dakota Parental Rights and Procedural Safeguards* document which conforms with the content standards established in ARSD 24:05:30:06.02.

- Use of electronic mail; 300.505; ARSD 24:05:30:06.03

  The De Smet School District ensures a parent of a child with a disability may elect to receive their South Dakota Parental Rights and Procedural Safeguards, notices and other information required by this chapter by electronic mail (email) communication. Parents have an opportunity annually to check "yes" they give consent to receive information, notices, and communication related to their child's IEP electronically, or "no" they do not give consent, on the fall enrollment paperwork collected by the school district each year.

- Availability of mediation; 300.506; ARSD 24:05:30:09

  The district will offer voluntary state mediation to the parent after receiving notice about any matter of dispute, including matters arising before a due process complaint is filed. The district will make such mediation conferences timely and nonadversarial and will schedule them in a location convenient to all parties involved in the dispute.

- Filing of due process complaints; 300.507; 300.508; 300.509; ARSD 24:05:30:07.01

  The district acknowledges that either it or the parent may file a due process complaint on any matters related to the identification, evaluation, placement or FAPE of a student with a disability.

- Resolution process; 300.510; ARSD 24:05:30:08.09-12

  Within 15 days of receiving notice of the parent's due process complaint and prior to the initiation of a due process hearing, the district will convene a meeting with the parent and relevant members of the IEP team who have specific knowledge of the facts identified in the complaint. The district and the parent will determine which IEP team members are relevant, but the team will include a representative of the district who has decision-making authority.

  The district will not bring an attorney unless the parent is accompanied by an attorney.

  During this meeting the district will attempt to resolve the dispute that is the basis for the due process complaint. The district acknowledges that this resolution meeting need not be held if the parent and the district agree to waive it or if the parent and the district agree to use mediation.

- Impartial due process hearing; 300.511; ARSD 24:05:30:09.04

  The district acknowledges that either the district or the parent has the right to an impartial due process hearing following a due process complaint.

- Hearing rights; 300.512; ARSD 24:05:30:12

The district acknowledges that, during the impartial due process hearing, both the district and the parent have the right to be accompanied and advised by legal counsel to present evidence, to cross-examine and compel the attendance of witnesses, to prohibit the introduction of evidence that has not been disclosed at least five business days before the hearing, to obtain a written record of the hearing, and to obtain a written record of findings of fact and decisions.

- Hearing decisions; 300.513; 300.514; 300.515; 300.516; 300.517; ARSD 24:05:30:11

  The district acknowledges that both the district and the parent have the right to file a civil action, within 90 days, to appeal the decision of the due process hearing.

- Status of child during due process proceedings; 300.518; ARSD 24:05:30:14

  The district acknowledges that the student in a due process complaint must remain in the present educational placement during that complaint unless the parents and district agree otherwise, with these exceptions.

  1. If the complaint involves an application for initial admission to public school, the child, with the consent of the parents, must be placed in the public school program until the completion of all the proceedings.
  2. If the complaint involves an application for initial services from a child transitioning from Part C of the IDEA to Part B who is no longer eligible for Part C because the child has turned three, the district is not obligated to provide the Part C services that the child had been receiving. If the child is found eligible for special education and related services under Part B, and the parent consents to the initial provision of special education and related services, then the district must provide those special education and related services not in dispute.
  3. If the decision of a hearing officer in a due process hearing agrees with the child's parents that a change of placement is appropriate, that placement must be treated as an agreement between the state and the parents for purposes of pendency.

- Surrogate parents; children who are wards of the state; homeless youth; 300.519; ARSD 24:05:30:15

  When no other parents (as defined in ARSD 24:05:13:04) can be identified, and the district (after reasonable effort) cannot locate a parent, or if the child is a ward of the state, or if the child is an unaccompanied homeless youth, the special education director will appoint surrogate parents within the following conditions.

  1. The person selected as a surrogate must have no personal or professional interest in conflict with the interests of the child being represented.
  2. The person selected as a surrogate must have knowledge and skills to ensure adequate representation of the child in all matters relating to identification, evaluation, educational placement, and the provision of FAPE.
  3. The person selected as a surrogate will not be an employee of the South Dakota Department of Education, De Smet School District, or any other agency that is involved in the education or care of the child.

  Any staff member within the district can refer students in need of a surrogate to the district's special education director who is responsible for overseeing the referral system and in-servicing other district staff members. The special education director will maintain a list of potential surrogate parents and provide them with the training necessary to serve in that role. The training would be in cooperation with NESC.

- Transfer of rights at age of majority; 300.520; ARSD 24:05:30:16.01

  The district informs parents and students about the transfer of student rights, documenting that notification within the body of the IEP. When a student with disabilities reaches the age of majority (unless determined to be incompetent), the district acknowledges that the parents' rights transfer to the child. If the child is determined not to have the ability to provide informed consent with respect to the educational program, the district shall appoint the parent or (if the parent is unavailable) another appropriate individual to represent the educational interest of the child.

- Discipline procedures and manifestation determination; 300.530; ARSD 24:05:26:09.03

The district will conduct a manifestation determination review with 10 days of a decision to change the placement of a student with a disability due to a violation in a code of student conduct. During this review relevant members of the student's IEP team (as determined by the district and the parents) will review all relevant information to determine the following.

1. Was the conduct in question caused by, or did it have a direct and substantial relationship to, the student's disability?
2. Was the conduct in question the direct result of the district's failure to implement the IEP?

When either condition #1 or #2 above has been met, the district acknowledges that the conduct must be determined to be a manifestation of the student's disability. If condition #2 was met, the district acknowledges that it must take immediate steps to remedy the deficiency in IEP implementation.

- Determination of setting; 300.531; ARSD 24:05:26:09.2

  The district acknowledges that its IEP team is responsible for determining an interim alternative placement when a student's educational placement is changed for disciplinary reasons.

- Right of appeal of the determination of setting; 300.532; ARSD 24:05:26:09.05

  When the behavior that led to discipline is determined not to be a manifestation of the student's disability, the district acknowledges that the parent has the right to appeal that decision.

- Placement during appeals; 300.533; ARSD 24:05:26:09.06

  The district acknowledges that, during an appeal of the educational placement, the child remains in the interim alternative educational placement unless the district and the parent agree otherwise.

- Protections for children not determined eligible for special education and related services; 300.534; ARSD 24:05:26:14

  The district acknowledges that a child not yet determined eligible for special education has disciplinary protections according to ARSD 24:05:26:14 if the district had knowledge that the child might be a student with a disability.

- Referral to action by law enforcement and judicial authorities; 300.535; ARSD 24:05:26:15

  The district acknowledges that a student's special education status does not prohibit the district from reporting crimes to law enforcement. If the district reports a crime, it will include copies of the special education and disciplinary records of the student for consideration by the appropriate authorities to whom the crime is reported, to the extent permitted by FERPA.

- Change of placement due to disciplinary removals; 300.536; ARSD 24:05:26:02.01

  The district acknowledges that removals of more than ten consecutive days or patterns of removal of more than ten days constitute a change of placement for special education purposes.

SECTION VII: Evaluation 34 C.F.R. §300.122; ARSD 24:05:25

The district will ensure that all children with disabilities are evaluated in accordance with 34 C.F.R. §§300.300 through 300.311.

- Parental consent (for initial evaluation, services, and re-evaluations); 300.300; ARSD 24:05:25:02.01, ARSD 24:05:25:06.01

  The district proceeds with initial evaluations only after first acquiring the parent's written consent. When trying to acquire parental consent for reevaluations, the district proceeds without parental consent only after first exercising and documenting considerable efforts to obtain that consent.

- Initial evaluations (preplacement evaluations); ARSD 24:05:25:03

The district will complete a full and individual initial evaluation for special education eligibility before the initial provision of special education services. Once parental consent for the evaluation is received, the district will conclude the process within 30 calendar days from the end of the 25 school day timeline.

- Screening for instructional purposes; 300.302; ARSD 24:05:25:03.03

  The district acknowledges that screening for instructional purposes is not considered an evaluation for special education.

- Re-evaluations; 300.303; ARSD 24:05:25:06

  The district informally determines what evaluation data are needed for the following purposes.

  1. Determining whether the child continues to have a disability.
  2. Determining the developmental and educational needs of the child.
  3. Determining whether the child continues to need special education and related services.
  4. Determining whether any additions or modifications are needed in the special education program in order to meet measurable annual goals or to make progress in the general curriculum.

  If the district determines that no additional evaluation data are needed in order to establish eligibility or to determine programming needs, then the district will inform the parents of that fact and their right to request new assessment.

- Evaluation procedures; 300.304; 300.305; ARSD 24:05:25:04

  When designing an evaluation package, to the extent possible, the district selects a variety of technically sound assessments likely to yield accurate information that could fulfill eligibility requirements and provide useful information about specific areas of the child's educational need, particularly considering factors that may interfere with standardization such as limited English proficiency or interference from the child's impairment. The district ensures that its evaluations are comprehensive, and the district acknowledges that no single measure may be the sole criterion for a determination of eligibility.

- Determining eligibility; 300.306; ARSD 24:05:25:04.03

  The district determines eligibility during a formal meeting of the IEP team, providing a copy of this eligibility determination and the related evaluation reports at no cost to the parent. The district acknowledges that students may not be deemed eligible for special education when the determinant factor for underachievement is believed to be limited English proficiency or a lack of instruction in reading or math.

- Specific learning disabilities; 300.307 through 300.311; ARSD 24:05:25:07, ARSD 24:05:25:08, ARSD 24:05:25:11, ARSD 24:05:25:12

  When determining a student's eligibility for special education with regard to the category of specific learning disability, the district's full IEP team rules out the presence of the following.

  1. a visual, hearing, or motor disability;
  2. a cognitive disability;
  3. an emotional disturbance;
  4. cultural factors;
  5. an environmental or economic disadvantage;
  6. limited English proficiency; or
  7. a lack of instruction in reading or math.

Then the district compares ability to discrepancy in achievement. When discrepancy in an allowable area of SLD matches the criterion set forth in the State's discrepancy table and is further corroborated by classroom observation, the lack of achievement, and the lack of mitigating medical factors, the district finds the student eligible in the category of SLD. These SLD decisions are certified with the signatures of IEP team members, including the child's regular teacher (or a teacher qualified to teach that age) and at least one person qualified to conduct individual diagnostic examinations.

SECTION VIII: Confidentiality 34 C.F.R. 300.123; ARSD 24:05:29, ARSD 24:05:21:05

The district will ensure compliance with all regulations regarding the confidentiality of records and information, as noted in 34 C.F.R. §§300.610 through 300.626.

- Notice requirements to parents; 300.612; ARSD 24:05:29:18

  The district provides parents about the confidentiality of special education information, including the parental rights and the district's responsibility through FERPA, by providing them (at least annually) with the *South Dakota Parental Rights and Procedural Safeguards*.

- Access rights; 300.613; ARSD 24:05:29:04

  The district acknowledges the rights of parents to inspect, question, and receive copies of the special education records of their children with disabilities. The district cooperates with these inquiries, either from parents or from their representatives.

- Record of access; 300.614; ARSD 24:05:29:05

  The district keeps a record of access document for each special education file. However, parents and authorized employees of the district do not have to log their access. This document is located at the front of each special education file.

- Records on more than one child; 300.615; ARSD 24:05:29:06

  When educational records contain information about more than one child, the district redacts information about children who are not the responsibilities of the parent who will be viewing that information.

- List of types and locations of information; 300.616; ARSD 24:05:29:07

  When requested the district will provide parents with the types and locations of educational records maintained.

- Fees for copies of records; 300.617; ARSD 24:05:29:08

  The district acknowledges that it may not charge fees to search for or to retrieve information included in the access rights of parents. However, a fee may be charged for copies.

- Amendments to records at parent's request; 300.618; ARSD 24:05:29:09

  If a parent requests an amendment to the educational record, the district will respond within a reasonable time following receipt of that request. If the district refuses to amend the educational record, then it will inform the parent of the refusal and advise the parent of the right to a hearing.

- Opportunity for a hearing; 300.619; ARSD 24:05:29:10

  When requested the district provides a hearing to challenge information contained in the education records, ensuring that information is not inaccurate, misleading, or otherwise in violation of the rights of a student.

- Result of hearing and hearing procedures; 300.620-621; ARSD 24:05:29:12

When such a hearing is requested, the district will provide it within 30 days of the request, and the parent will receive notice of the date, time, and location at least 5 days prior to the hearing. This hearing shall be conducted by a party who does not have an interest in the hearing's outcome. During this hearing, the parent of a student with disabilities has the opportunity to present evidence and to be represented by an attorney. Following the hearing, the district will produce a written decision within 30 days. This decision will be based solely upon evidence presented at the hearing and will include a summary and reasons for the decision.

As a result of the hearing, if the district decides to amend the record, it shall do so accordingly and shall notify the parents of the fact. If the district decides not to amend the record, then it will notify the parents of their right to write a statement of comment regarding the record. If the parent chooses to do so, then the district will include this statement of comment and will maintain it as part of the record.

- Parental consent for the release of records; 300.622; ARSD 24:05:29:13

It is the policy of the district to forward educational records, upon request, to an institution at which students intend to enroll. This transmission of records does not require parental consent. Additionally, consent is not required when releasing records:

- to other school officials with a legitimate educational interest;
- to authorized representatives of State and Federal educational authorities;
- when the disclosure is related to student transfer, since the district's annual notification indicates that relevant records are forwarded for student transfers
- in connection with financial aid for which the child has applied;
- to state and local officials or authorities to whom information is specifically allowed to be reported or disclosed by a statute that concerns the juvenile justice system, subject to applicable requirements;
- to organizations conducting studies for, or on behalf of, the school, if applicable requirements are met;
- to accrediting organizations to carry out their accrediting functions;
- to the parent if the child is an eligible student, as long as the parent's eligible student is a dependent for IRS tax purposes;
- to comply with a judicial order or lawfully issued subpoena, if applicable requirements are met;
- to appropriate officials in connection with a health or safety emergency, subject to applicable requirements;
- that have been designated by the school as "directory information," as long as applicable requirements are met;
- to an agency caseworker or other representative of a state or local child welfare agency or tribal organization who is authorized to access a student's case plan when such agency or organization is legally responsible, in accordance with state or tribal law, for the care and protection of the student in foster care placement; or
- to the Secretary of Agriculture or authorized representatives of the Food and Nutrition Service for purposes of conducting program monitoring, evaluations, and performance measurements of programs authorized under the Richard B. Russell National School Lunch Act or the Child Nutrition Act of 1966, under certain conditions.

For all other purposes the district will obtain parental consent prior to releasing records.

- Safeguarding of records; 300.623; ARSD 24:05:29:14

The district has designated the special education director to maintain the records and train others in how to collect, store, disclose, and destroy the records in a manner that protects confidentiality. The special education director will also maintain a list of the names and positions of others who may have access to personally identifiable information.

- Destruction of information; 300.624; ARSD 24:05:29:15

The district will maintain special education records at least 5.5 years after they are no longer needed. Prior to destroying records, the district will inform parents when it no longer needs them. Following that event, when requested by the parents, the district will destroy the personally identifiable information (but may maintain contact information for the student in addition to a record of grades, attendance, classes taken, and grades).

The district will include the following in each student's final PPWN. "After 5.5 years from this date, the student's special education records will be destroyed. Since these educational records may be needed for other purposes (such as accommodations for employment or higher education, public benefits and insurance, or private insurance), please make arrangements to request any necessary copies before 5.5 years have lapsed."

- Children's Rights; transfer at the age of majority; 300.625; ARSD 24:05:29:16

  The district acknowledges that the rights of parents normally transfer to special education students upon the age of majority, including rights related to the confidentiality of information.

- Enforcement; policies and procedures; 300.626; ARSD 24:05:29:17

  The district agrees to cooperate with enforcement efforts by the SEA, including on-site monitoring, approval of comprehensive special education plans, and complaint resolution.

- Transfer of records for migratory children with disabilities; 300.213; ARSD 24:05:21:05

  The district agrees to cooperate with records requests in order to establish a continuity of records for migratory students with disabilities.

SECTION IX: Transition from Part C to Part 34 C.F.R. § 300.124; ARSD 24:05:27:21

The district ensures that children participating in early intervention programs under Part C and who will participate in preschool programs under Part B experience a smooth and effective transition to district preschool programs. Further, each eligible child with a disability will have in place at the time of their third birthday an appropriate IEP for the provision of special education and related services has been developed and implemented. The district participates in transition planning conferences as coordinated by the local Part C agency.

The state's Part C coordinator contacts the district to alert them of the child turning age three. Several months before a Part C child turns three, the district will initiate evaluation procedures to determine potential eligibility for Part B. The district will hold an eligibility meeting at least 90 days but not more than 9 months prior to the child turning three. This evaluation planning includes contact and input from the child's family. When the child turns three, the district will begin monitoring progress through the required IEP goal progress notes.

SECTION X: Private School Placements; 34 C.F.R. §§ 300.129 – 300.148; ARSD 24:05:31; ARSD 24:05:32

The district will ensure that all responsibilities to children placed in private schools within the jurisdiction of the LEA are met. Consistent with the number and location of children with disabilities within the jurisdiction of the district, such students enrolled in private elementary and secondary schools will have provisions made for the participation in programs assisted or carried out under Part B for the purpose of providing special education and related services.

The district ensures compliance with 34 CFR 300.129 through 300.148 which govern private school placements within the boundaries of the district. Through consultation with private school representatives, the district will locate, identify and evaluate all children with disabilities who are enrolled by their parents in a private school within the district's boundaries. For all eligible students with disabilities enrolled in private schools by their parents, a service plan will be developed in accordance with 300.132. The district will maintain records documenting the number of students evaluated and served in these settings.

- Definition of parentally placed private school children; 300.130; ARSD 24:05:32:01

  The district acknowledges that parentally-placed private school children with disabilities are defined as being children with disabilities whose parents have unilaterally enrolled them in private schools (including religious schools) that meet the state definition of elementary or secondary schools.

- Child find for parentally-placed private school children with disabilities; 300.131; ARSD 24:05:32:01.01

  The district acknowledges that it is responsible for conducting Child Find activities in private schools that happen to be within the boundaries of the district and must maintain records regarding the number of children evaluated, the number of children found to have a disability, and the number of children served.

- Provision of services for parentally placed private school children with disabilities; 300.132; ARSD 24:05:32:03.01

  If a parentally-placed private school child with a disability will receive special education and related services from the district, then the district will develop (and revise, as needed) a services plan with a representative of the private school in attendance or participating by phone.

- Expenditures for parentally-placed private school children with disabilities; 300.133; ARSD 24:05:32:01:02

  The district will spend an amount, proportional to federal subgrants received, for the special education of children with disabilities in parentally-placed private schools within the district. If there are any excess funds, they may be carried over to a maximum of one year.

- Consultation process with private schools attended by children with disabilities; 300.134; ARSD 24:05:32:01:05

  When deciding how to spend federal funds designated for children with disabilities parentally-placed in private schools, the district will consult with private school representatives and representatives of parents of parentally-placed private school children with disabilities regarding the following.

  1. the Child Find process (including how private school children can participate and how people will be informed;
  2. the determination of the proportionate share of federal funds available, including how the share was calculated;
  3. the consultation process, including how the process will operate during the school year;
  4. how, where, and by whom special education and related services will be provided, including a discussion of:
     a. the types of services to be made available;
     b. how special education and related services will be apportioned if funds are insufficient to serve all parentally-placed private school children with disabilities; and
     c. how and when those decisions will be made;
  5. how, if the district disagrees with the private school regarding the provision or types of services, the district will provide to the private school officials a written explanation of the reasons why the district chose not to provide services

- Written affirmation by private school officials of meaningful consultation; 300.135; ARSD 24:05:32:01.06

  Following the consultation, the district will seek to acquire written affirmation by private school officials of the meaningful consultation that took place. If the private school does not provide written affirmation, the district will forward documentation of the consultation process to the department.

- Compliance; rights of private school officials to submit a state complaint; 300.136; ARSD 24:05:32:01.07

  The district acknowledges that private school officials have the right to submit a state complaint about consultation or other related matters. If this occurs the district will forward its relevant documentation to the department.

- Determination of equitable services for parentally-placed private school students with disabilities; 300.137; ARSD 24:05:32:03.02

  The district determines the services generally for parentally-placed private school students with disabilities through the process agreed through consultation with the private school officials and representative parents. Then specific services are written through the particular services plan created for each child.

- Provision of equitable services for parentally-placed private school students with disabilities; 300.138; ARSD 24:05:32:03.02

The services that the district provides to parentally-placed private school students with disabilities are provided by personnel meeting the same standards as those providing services in the public school district. Additionally those services are secular, neutral, and nonideological. However, the amount of services may be less than what would have been received had the student been enrolled in the public school district.

The services plans developed by the district will meet the IEP content requirements with respect to the services provided and to the extent appropriate.

- Location of services and transportation; 300.139; ARSD 24:05:32:03.03

  The district acknowledges that special education and related services may be provided at the private school site. The district acknowledges that, if necessary for the child to benefit from special education or related services, transportation may be necessary. However, the district will not transport students with disabilities from the home to the private school site. For specific information about the location of services and transportation please refer to the annual consultation agreement.

- Due process complaints and state level complaints; 300.140; ARSD 24:05:32:03.04

  The district acknowledges that even though due process complaints and hearings would not occur related to the provision of special education services for parentally-placed private school students with disabilities, they could occur related to Child Find and the evaluation process.

- Requirements that funds not benefit a private school; 300.141; ARSD 24:05:32:12

  The district acknowledges that its federal funds allocated for a private school may not benefit the private school as a whole. They may only be used for the special education and related services of particular students with disabilities enrolled there.

- Use of personnel for the provision of services to parentally-placed private school students with disabilities; 300.142; ARSD 24:05:32:13

  The district acknowledges that it may use funds to make personnel available for the provision of special education and related services in private schools.

- Prohibition on separate classes; 300.143; ARSD 24:05:32:11

  The district acknowledges that it is not allowed to use the funds to create separate classes to segregate children on the basis of school enrollment or religion.

- Property, equipment, and supplies used to provide special education and related services to parentally-placed private school students with disabilities; 300.144; ARSD 24:05:32:15; ARSD 24:05:32:16

  The district acknowledges that it is still responsible to account for property, equipment, and supplies placed in private schools for parentally-placed private school students with disabilities. Such inventory will be removed from the private school when it is no longer needed there and will not be provided unless it can be removed without remodeling the private school facilities.

- Children with disabilities in private schools placed or referred by public agencies; 300.145 – 300.147; ARSD 24:05:34:02

  The district acknowledges that it is still responsible for Child Find for students placed in private schools by state agencies, although the state is responsible for the costs of special education and related services.

- Placement of children with disabilities by their parents in private schools when FAPE is an issue; 300.148; ARSD 24:05:31:01-07

  The district acknowledges that if a student with a disability is placed in a private school because the district could not provide FAPE in a timely manner, then the district may be responsible for the costs of the education.

SECTION XI: Compliance with SEA General Supervision Requirements and Implementation of Procedural Safeguards; 34 C.F.R. §§ 300.149 – 300.150; ARSD 24:05:30:01; ARSD 24:05:20:18; State Complaint Procedures; 34 C.F.R. §§ 300.151 – 300.153; ARSD 24:05:15

The district will comply with any and all requests for information from the South Dakota Department of Education, Special Programs Office related to its obligation to provide general supervision over LEAs in the state. This includes any and all requests for information or data related to monitoring and compliance with regulations as established by the SEA.

- Responsibility for general supervision and procedural safeguards; 300.149-150; ARSD 24:05:30:01

  The district will cooperate with the SEA's general supervision and procedural safeguard requirements. Procedural safeguard assurances at the district level are described in Section VI of this comprehensive special education plan.

- State complaint procedures; 300.151-153; ARSD 24:05:15

  When a state complaint has been filed against the school district, the district will cooperate with SEA complaint procedures, including informational requests from the investigation coordinator. The district acknowledges that either or both of the following options are available.

  1. Districts may choose to propose a resolution to the complaint.
  2. Districts may choose to engage in voluntary mediation with parents.

  The district will cooperate with any corrective actions or remedies ordered by the SEA through the state complaint process.

SECTION XII: FAPE Methods of Ensuring Services 34 C.F.R. § 300.154; ARSD 24:05:14:01.03; ARSD 24:05:14:01.06

The district ensures that public and private benefits available to a student with a disability will be used appropriately to support the provision of FAPE at no cost or harm to the parents.

- Restrictions and requirements on accessing public benefits (Medicaid); 300.154(d); ARSD 24:05:14:01.03

  The district will not require parents to apply for public benefits or to pay an out-of-pocket expense. Further, the district will not use public benefits or insurance when doing so could result in financial cost for the parent. When accessing the parent's insurance the district collects written consent first and provides written notice annually.

- Restrictions and requirements on accessing private benefits; 300.154(e); ARSD 24:05:14:01.03

  The district affirms the same regarding private benefits. The district will not cause parents to accrue a cost or decrease the parent's benefits by accessing their private insurance. When accessing the parent's insurance the district collects written consent first and provides written notice annually.

- Use of Part B funds for services when parent consent is unable to be obtained; 300.154(f); ARSD 24:05:14:01.06

  The district acknowledges that it is allowed to apply Part B funds to insurance costs the parents would have had to pay due to the district accessing their insurance benefits.

SECTION XIII: Hearings Related to LEA Eligibility 34C.F.R. § 300.155; ARSD 24:05:2023:01

The district acknowledges it has a right to a hearing before the SEA makes any final determination regarding eligibility for funding under Part B.

SECTION XIV: Personnel Qualifications 34 C.F.R. § 300.156; ARSD 24:05:16:16 & ARSD 24:05:16:16.01

The district will ensure that personnel necessary to carry out the provision of special education and related services are appropriately and adequately prepared and trained, including that those personnel have the content knowledge and skills to serve children with disabilities, including related service personnel and paraprofessionals. Each district will take measurable steps to recruit, hire, train, and retain highly qualified personnel to provide special education and related services to children with disabilities (ARSD 24:05:16:05).

- Personnel qualifications; ARSD 24:05:16:16

The district will cooperate with the SEA's personnel qualification obligations by ensuring that staff qualifications are reviewed and appropriate licensure or certifications are in place prior to the commencement of contracted payments. The school district and NESC will ensure that personnel necessary to carry out the provision of special education and related services are appropriately and adequately prepared and trained, including that those personnel have the content knowledge and skills to serve children with disabilities, including related service personnel and paraprofessionals. Each school district will take measurable steps to recruit, hire, train, and retain highly qualified personnel to provide special education and related services to children with disabilities The De Smet School District will ensure only certified, licensed, or otherwise highly-qualified personnel will provide special education and related services. The district will follow the same procedure for other certified staff, making sure staff work only in those areas where they are properly endorsed. Staff seeking endorsement will follow a plan of intent properly filed with the Department of Education.

Paraprofessionals will be hired by the school district. Paraprofessionals who are properly trained and supervised must have a high school diploma or GED and have met criteria set forth by the State Department of Education. Paraprofessionals will work within defined roles of the school district.

- Paraprofessionals and assistants; ARSD 24:05:16:16.01

  The district acknowledges that appropriately trained and supervised paraprofessionals and assistants may be used to assist in the provision of special education and related services, with the following minimum standards.

  1. Paraprofessionals must have a high school diploma or GED.
  2. Paraprofessionals must work within defined roles and responsibilities as identified by the district.
  3. Paraprofessionals must work under the supervision of, and be evaluated by, certified staff.

  The district will take measurable steps to recruit, hire, train, and retain appropriately certified personnel to provide special education and related services to children with disabilities. Existing staff and paraprofessionals will receive ongoing training as needed.

SECTION XV: Performance Goals and Indicators 34 C.F.R. § 300.157; ARSD 24:05:14:13

The district will ensure the implementation of state established performance goals and indicators for students with disabilities within their jurisdiction.

- Student information management system (SIMS)

The district will comply with all requests by the SEA for data submission, including use of the student information management system (SIMS).

SECTION XVI: Participation in Assessments 34 C.F.R. § 300.160; ARSD 24:05:14:14; ARSD 24:05:14:14.01

The district strives to ensure that all students with disabilities will be included in state and district assessments, with appropriate accommodations and alternate assessments when necessary. Parents will be informed of their child's participation during the course of the IEP meeting, including any necessary accommodations or any assessment that will be based on alternate or modified achievement standards.

The district will provide all necessary data to the SEA on the participation of students with disabilities in state and district wide testing programs and will, to the extent possible, utilize universal design principles in the development and administration of any assessments.

SECTION XVII: Supplementation of State, local, and other Federal Funds 34 C.F.R. §§ 300.162-163; ARSD 24:05:19:04

The district will ensure the appropriate use of funds under Part B, consistent with 34 C.F.R. § 300.202(a)(1)(2)(3), to pay for the excess costs of providing special education and related services to children with disabilities within their jurisdiction and that such funds will be used to supplement state, local, and Federal funds, not supplant those funds.

- Maintenance of effort; 300.163; ARSD 24:05:19:08.03

The district ensures appropriate use of funds under Part B to pay for the excess costs of providing special education and related services to children with disabilities. The district's available funding will be used to supplement state, local, and federal funds without supplanting those funds.

SECTION XVIII: Public Information 34 C.F.R. § 300.165; ARSD 24:05:20:02

The district acknowledges the SEA's responsibility to solicit public input regarding the SEA's Part B application and will help to provide such input whenever necessary. The district will make available to parents of children with disabilities and the general public all documents relating to the district eligibility under Part B of the IDEA.

SECTION XIX: State Advisory Panel 34 C.F.R. § 300.167-169; ARSD 24:05:14:18-19

The district appreciates the work of the State Special Education Advisory Panel and will refer interested parents to the appropriate state contact if they are interested in serving on the panel.

SECTION XX: Other Required Provisions 34 C.F.R. § 300.170 through 300.174.

The district affirms that the specific provisions of 300.170 through 300.173 and ARSD 24:05:21:04 have been implemented at the district level, consistent with state policy.

- Suspension and expulsion rates; 300.170; ARSD 24:05:14:16

  The district will cooperate with the SEA's effort to monitor suspension and expulsion rates, including initiating a revision of its policies, procedures, and practices relating to the development and implementation of IEPs, the use of positive behavioral interventions and supports, and procedural safeguards as directed by the SEA.

- Annual description of Part B funds; 300.171; ARSD 24:05:21:03

  The district acknowledges that the information in this comprehensive special education plan, coupled with statements of expenditures, descriptions of the annual use of IDEA, Part B funds, and certification of federal assurances are all used to establish its eligibility for funds under the Individuals with Disabilities Education Act, Part B.

- Access to instructional materials (NIMAC); 300.172; ARSD 24:05:14:17

  The district acknowledges the SEA's responsibility to make instructional print materials available in a form that is accessible to students with visual or print impairments, according to the National Instructional Materials Accessibility Standard (NIMAS). When serving students with these impairments the district will consider utilizing these resources from the state library.

- Over-identification and disproportionality; 300.173; ARSD 24:05:17:10

The district acknowledges the SEA's responsibility to determine whether over-identification or disproportionality may be occurring within the state's special education programs. The district will cooperate with this monitoring through timely submission of the annual child count and any additional SEA requests for information. If necessary the district will revise its policies, procedures, and practices to address over-identification and disproportionality as directed by the SEA.

- Prohibition on mandatory medication; 300.174; ARSD 24:05:14:21

  School district personnel will not require parents to obtain a prescription for medicine for a child, as a condition for attending school, receiving an evaluation, or receiving services.

Appendix A: Independent Educational Evaluations

[Date]

Dear Sir/Madam:

The De Smet School District has received your written request for an independent educational evaluation (IEE) for _____ dated _____. After reviewing your request, our district intends to proceed by ensuring that _____'s IEE is conducted at public expense.

I have enclosed a copy of our entire IEE policy. I have also included a list of some independent examiners in the region. You may prefer to use a potential examiner who does not appear on our list. Please know that we would consider using other evaluators. The skill areas listed below were measured during the evaluation you have disputed. At your earliest convenience, please contact me at (605)854-3963 to clarify which skill area(s) you want reassessed and whom you would prefer to be the examiner(s).

*ability	*hearing screening
*achievement	*observation
*adaptive behavior	*ophthalmological
*audiological	*orientation/mobility
*autism	*sensory
*behavior	*social-emotional
*braille	*speech-language(articulation, fluency, language, and/or voice)
*developmental	*transition
*diagnosis of chronic or acute health conditions	*vision screening
*fine motor	*functional behavioral assessment(FBA) and Behavioral intervention plan (BIP)
*gross motor	*fine motor

Sincerely,

Special Education Director

Independent Educational Evaluation Policy

Definition

Independent Educational Evaluation (IEE) is defined as an evaluation conducted by a qualified examiner who is not employed by the school district responsible for the education of the child in question.

Public Expense is defined as the school district either paying for the full cost of the IEE, or ensures that the IEE is otherwise provided at no cost to the parent.

Process- Parent:

A parent has the right to an IEE at public expense when all the following conditions are met.

1. The school district has already conducted an evaluation (such as the initial preplacement evaluation, triennial reevaluation, or any additional, more frequent evaluation conducted at the request of the child's parent or the district).
2. The parent disputes all or part of the school district's evaluation
3. The parent either submits a written request for an IEE to the district or communicates the request during a meeting of the district's IEP team.

Process- District

When the district personnel receive a parent's request for an IEE, they must provide parents with the South Dakota Parental Rights and Procedural Safeguards and also a copy of this IEE policy, including the most current list of examiners.

When an IEE is requested, the school district must:

1. Determine whether to initiate a due process hearing to establish the appropriateness of its evaluation.
2. If no due process hearing is warranted, then it must work toward facilitating the IEE without delay.

Limitations:

The parent may only request one publicly funded IEE for each evaluation completed by the school district. Additionally, IEEs requested by parents will be funded at public expense only to the extent that they meet with the district's criteria for location, cost limits, and examiner qualifications as outlined by this policy.

IEE Results:

The results of an IEE funded at public expense must be provided to the school district.

The results of any IEE will be considered by the school district's IEP team regardless of whether the IEE was obtained through private or public expense. The district's IEP team will apply information from the IEE to help form decisions about the special education eligibility, placement, or programming to the extent appropriate. However, the results of the IEE do not automatically negate previous evaluations administered by the district. IEEs are not sets of data to be

used in isolation. IEEs must be combined with other information gathered by the district and considered as a part of the whole set of data by the district's IEP team.

Location:

Evaluators must be located within 90 miles of the school district's administrative office. Potential evaluators beyond this area will be approved only in unique circumstances when the parent can demonstrate the necessity of doing so. Parents must seek prior written approval from the district in order for the district to fund an IEE outside this radius. If overnight travel is required in order to pursue a publicly funded IEE, then the district will pay for lodging and meal reimbursements at state rate.

Cost Limits and Examiner Qualifications:

Costs above the following maximum allowable limits will not be approved unless the parent can demonstrate that unique circumstances have warranted the additional expense. The total costs for an independent multidisciplinary evaluation are limited to $2,500. This total can include travel, observation, the administration and scoring of tests, report writing, and attendance at the IEP meeting to discuss the findings (when deemed necessary by the school district).

These qualifications refer to licensure and credentials. "Credentialed" means that the examiner has received the appropriate formal training and degree necessary for that position, regardless of whether licensure is current. "Licensed" means that the examiner has received the appropriate formal training and degree necessary for the position and also maintains active licensure to practice in that field.

In addition to the qualifications listed below, all IEE examiners must be permitted to communicate and share information directly with members of the IEP team. Examiners must produce the assessment results and an itemized bill prior to receiving payment for services. IEE examiners must not be employees of the school district or Northeast Educational Services Cooperative.

Evaluations Area	Limit	Qualifications
Ability These instruments measure how well a child thinks, remembers, and solves problems	$250.00	*Licensed Clinical Psychologist *Licensed School Psychologist or Examiner
Academic Achievement These instruments measure skill levels in reading, math, written expression, and language skills	$300.00	*Credentialed Clinical Psychologist *Credentialed School Psychologist or Examiner *Credentialed Special Education Teacher
Adaptive Behavior These instruments measure how well a child takes care of personal needs	$150.00	*Credentialed Clinical Psychologist *Credentialed School Psychologist or Examiner *Credentialed Special Education Teacher
Audiological Audiological evaluations determine the type, degree, and configuration of hearing loss relevant to special education eligibility.	$300.00	*Licensed Audiologist
Autism These instruments measure whether a child is on the Autism Spectrum Disorder	$200.00	*Credentialed Clinical Psychologist *Credentialed School Psychologist
Behavior or Social-Emotional These instruments measure self-perception, how someone gets along with others, and the degree to which certain behavior is negative.	$200.00	*Credentialed Clinical Psychologist *Credentialed School Psychologist *Credentialed Special Education Teacher
Developmental Developmental testing evaluates progress toward developmental milestones in five areas: cognitive, physical, communication, social-emotional, and adaptive behavior (for children younger than 6).	$300.00	*Credentialed Clinical Psychologist *Credentialed School Psychologist *Credentialed Special Education Teacher
FBA and BIP Functional behavior assessment (FBA) seeks to establish connections between behavior and stimuli. A behavior intervention plan (BIP) seeks to modify behavior through environmental control and positive behavior intervention.	$400	*Credential Clinical Psychologist *Credentialed School Psychologist *Credentialed Behavior Analyst or Technician *Credentialed Special Education Teacher
Medical Medical evaluations consist of examinations, parent or child interviews, and other medical testing that could result in a diagnosis relevant to special education eligibility	$300.00	*Licensed Practitioner of Medicine *Licensed Practitioner of Osteopathy
Occupational Therapy These evaluations measure a child's performance in fine motor, sensory, and visual motor skills.	$200.00	*Licensed Occupational therapist
Physical Therapy These evaluations measure a child's performance in gross motor skills.	$200.00	*Licensed Physical Therapist

Skill-based Information Skill-based data collection identifies the specific academic and behavioral strengths and needs that can be used to develop a child's program.	$300.00	*Credentialed Clinical Psychologist *Credentialed School Psychologist *Credentialed Special Education Teacher
Speech-language Pathology These evaluations measure a child's performance in articulation, fluency, language, and voice.	$200.00	*Licensed Speech-language Pathologist
Transition These instruments identify a child's skill levels and potential targets for future education, employment, and independent living.	$150.00	*Credentialed Clinical Psychologist *Credentialed School Psychologist *Credentialed Special Education Teacher
Vision Eye examinations establish one's ability to see and could result in a diagnosis relevant to special education eligibility.	$300.00	*Licensed Ophthalmologist *Licensed Optometrist

List of Independent Educational Evaluation Examiners

Name	Contact	Ability	Achievement Skill-based	Adaptive Behavior And Behavior	Autism	OT	PT	Speech-Language
Avera St. Luke's Therapy	www.avera.org/st-lukes-hospital 605-622-5725					X	X	X
Big Stone Therapy	www.rocksolidrehab.com 605-753-5400					X	X	X
Bridgeway Counseling Center	www.bridgewaycounselingcenter.com 605-886-5262	X	X	X	X			
Brookings Health Center	http://brookingshealth.org 605-696-9000					X	X	X
Brookings School District	Special Education Department 605-696-4705	X	X	X				X
Life Scape	www.cchs.org	X	X	X	X	X	X	X
Milbank School District	Special Education Director 605-432-4393	X	X	X				X
Northern Plains Psychological	www.northernplainspsych.com 605-225-3622	X	X	X				
Prairie Lakes Healthcare	www.prairielakes.com 605-882-7000					X	X	X

Sisseton School District	Special Education Director 605-698-7613	X	X	X				X
Teach Well Solutions	Director 605-367-7680	X	X	X	X	X	X	X
USD Center for Disabilities	www.usd.edu/medicine/center-for-disabilities 605-357-1439			X	X	X	X	X
Watertown School District	Special Education Director 605-882-6399	X	X	X				X

2026-2027 Wrestling Sport Cooperative
between
Arlington School District 38-1, De Smet School District 38-2, Iroquois School District 02-3,
and
Lake Preston School District 38-3

This is a sport cooperative agreement in the sport of wrestling for grades 7-12.

Team Name: Kingsbury County

Team Mascot: Knights

Team Colors: Black, Gold, White

Eligibility/Training Rules: Each school will follow their own eligibility/training rules for use in student discipline. If a time arises where the discipline of a student involved in wrestling occurs, the athletic directors of each school will confer so that all understand the situation.

Cheerleaders: Not applicable.

Athletic Director: Will be from Arlington School and will communicate with the athletic directors from De Smet, Iroquois, and Lake Preston in regards to scheduling, officials, expenses, etc.

Coaches: One head boys coach, one head girls coach, and one assistant varsity coach will be hired. All efforts will be made to hire at least one coach from the Arlington and DeSmet schools. One additional assistant varsity coach may be hired that will be determined year-to-year. This position is a 1-year stipend-based contract, subject to annual renewal based on:

- Program numbers
  - Must maintain participation of 35 total athletes to sustain the need for this role.
  - If activity participation drops below threshold, this may result in non-renewal
  - Determination of contract renewal for the upcoming season will be made before contracts are issued. This decision will be made by the cooperative athletic directors.

Stipends: All coaching contracts will follow the school with the highest paying salary scale.

Home Contests: Contests will be split during the regular season with one contest being in Arlington and one contest being in De Smet. If possible, Lake Preston will host a smaller competition.

Practices: Practices will be held as follows: The head coach will determine where practices are held during the wrestling season. The head coach will make all efforts to ensure that practices are 50/50 between both Arlington and De Smet schools. Lake Preston wrestlers will be picked up at the school pending the direction of practice or contests. Iroquois will get their athletes to De Smet.

Travel Expenses: Each school will be responsible for their own cost of traveling to practices.

Expenses/Receipts: All equipment and other wrestling related expenses will be split by 1/4. Improvements and maintenance to each school facility will be each school's responsibility.

Passes: Accept all local passes.

2026-2027 Wrestling Sport Cooperative
between
Arlington School District 38-1, De Smet School District 38-2, Iroquois School District 02-3,
and
Lake Preston School District 38-3

This agreement between the Arlington School District 38-1, De Smet School District 38-2, Iroquois School District 02-3 and the Lake Preston School District 38-3 becomes binding upon approval of all Boards of Education and the South Dakota High School Activities Association.

This cooperative will be for two years and will automatically be renewed every two years unless one of the schools decides to terminate the agreement. This contract may be terminated at the end of the two-year period by any one of the three Boards of Education.

Superintendent of Schools Arlington School District 38-1	School Board President Arlington School District 38-1
Superintendent of Schools De Smet School District 38-2	School Board President De Smet School District 38-2
Superintendent of Schools Iroquois School District 02-3	School Board President Iroquois School District 02-3
Superintendent of Schools Lake Preston School District 38-3	School Board President Lake Preston School District 38-3

Policy JHCDB: EPINEPHRINE AUTO-INJECTORS AND NASAL SPRAY

Status: ADOPTED

Original Adopted Date: 05/30/2014 | **Last Revised Date:** 05/14/2026 | **Last Reviewed Date:** 05/14/2026

The District may acquire and maintain a stock of epinephrine auto-injectors or nasal spray pursuant to a prescription issued by an authorized health care provider for use in an emergency situation of a severe allergic reaction causing anaphylaxis.

All epinephrine auto-injectors or nasal spray must be stored in a locked medicine cabinet, managed by the school nurse or school personnel trained in administration of epinephrine auto-injector, nasal spray or administration of medication. Epinephrine auto-injectors or nasal spray to be stored and/or administered must be in a pharmacy labeled container. The label must specify the name of physician/licensed health care provider, the date of the prescription and the directions for use.

No school employee, other than the school nurse, shall be required to be trained by a licensed health care profession for the purpose of being trained in the administration of epinephrine auto-injectors or nasal spray, or shall be required to administer epinephrine auto-injectors or nasal spray, without the employee's consent. Any school nurse, or other designated school personnel authorized by the School Board, may:

(1) administer an epinephrine auto-injector or nasal spray to a student in accordance with a prescription specific to the student on file with the school;

(2) administer an epinephrine auto-injector or nasal spray to any student during school hours if the school nurse or designated school personnel believe that the student is experiencing anaphylaxis in accordance with a standing protocol from an authorized health care provider, regardless of whether a student has a prescription for an epinephrine auto-injector or nasal spray or has been diagnosed with an allergy.

(3) prior to administering an epinephrine auto-injector or nasal spray made available by the school, each designated school personnel shall be trained by a licensed health care professional:

(a) to recognize the symptoms of a severe allergy or anaphylactic reaction;

(b) to know the procedure for the administration of an epinephrine auto-injector and nasal spray;

(c) to know the procedure for storage of an epinephrine auto-injector and nasal spray; and

(d) to know the emergency care and aftercare for a student who has an allergic or anaphylactic reaction.

Pursuant to state law, no administrator, school nurse, or designated school personnel, the District or the School Board that makes available or possesses or epinephrine auto-injectors or nasal spray pursuant to law may be held liable for any injury or related damage that results from the administration of, self-administration of, or failure to administer an epinephrine auto-injector or nasal spray that may constitute ordinary negligence; however, this immunity does not apply to an act or omission constituting gross, willful, or wanton negligence.

The District, through the student handbooks and such other means as identified by the Superintendent, shall notify the parents or guardians of each student about the policy.

ASBSD sample policies are intended to be a guide for school districts. As is the case with any policy, a local school district's unique circumstances, challenges and opportunities need to be considered.

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Policy IGA: BASIC INSTRUCTIONAL PROGRAM

Status: ADOPTED

Original Adopted Date: 01/01/2007 **| Last Revised Date:** 05/14/2026 **| Last Reviewed Date:** 05/14/2026

The District shall provide instruction in conformity to the accreditation standards adopted by the South Dakota Board of Education Standards. Instruction shall be such that it promotes a mastery of the English language in oral and written communications. There shall also be regular courses of instruction in the Constitutions of the United States and the State of South Dakota.

Character development instruction shall be given to impress upon the minds of the students the importance of citizenship, patriotism, honesty, self-discipline, self-respect, sexual abstinence, respect for the contributions of minority and ethnic groups to the heritage of South Dakota, regard for the elderly, respect for authority.

Instruction in prenatal human growth and development shall be provided as part of the health or science curriculum, using resources recommended by the South Dakota Board of Education Standards.

The District shall incorporate within the curriculum those necessary CPR skills and utilize the resources and training available to assist school as identified by the Secretary of Education.

To provide the required cardiopulmonary resuscitation (CPR) skills instruction, the District shall use either of the following:

1. An instructional program developed by the American Heart Association or the American Red Cross; or
2. An instructional program that is nationally recognized and based on the most current American Heart Association guidelines for CPR and emergency cardiovascular care.

The use of hands-on practicing to support cognitive learning in order to perform hands-only CPR and in the use of an AED shall be incorporated into the instruction.

A certified teacher is not required to be an authorized CPR or AED instructor to facilitate, provide, or oversee the CPR instruction. However, any CPR course that results in the students earning a CPR course completion card shall be taught by an authorized CPR or AED instructor.

ASBSD sample policies are intended to be a guide for school districts. As is the case with any policy, a local school district's unique circumstances, challenges and opportunities need to be considered.

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Policy JHG: REPORTING CHILD ABUSE

Status: ADOPTED

Original Adopted Date: 01/01/2007 **| Last Revised Date:** 05/14/2026 **| Last Reviewed Date:** 05/14/2026

The term, abused or neglected child, means a child:

1. Whose parent, guardian, or custodian has abandoned the child or has subjected the child to mistreatment or abuse;
2. Who lacks proper parental care through the actions or omissions of the child's parent, guardian, or custodian;
3. Whose environment is injurious to the child's welfare;
4. Whose parent, guardian, or custodian fails or refuses to provide proper or necessary subsistence, supervision, education, medical care, or any other care necessary for the child's health, guidance, or well-being;
5. Who is homeless, without proper care, or not domiciled with the child's parent, guardian, or custodian through no fault of the child's parent, guardian, or custodian;
6. Who is threatened with substantial harm;
7. Who has sustained emotional harm or mental injury as indicated by an injury to the child's intellectual or psychological capacity evidenced by an observable and substantial impairment in the child's ability to function within the child's normal range of performance and behavior, with due regard to the child's culture;
8. Who is subject to sexual abuse, sexual molestation, sexual exploitation, or human trafficking by the child's parent, guardian, custodian, or any other person responsible for the child's care;
9. Who was subject to prenatal exposure to abusive use of alcohol, marijuana, or any controlled drug or substance not lawfully prescribed by a practitioner; or
10. Whose parent, guardian, or custodian knowingly exposes the child to an environment that is being used for the manufacture, use, or distribution of methamphetamines or any other unlawfully manufactured controlled drug or substance.

Any teacher, other school employee, or coach of school activities, who suspects that a child under 18 years of age has been neglected or abused by a parent or other person, will report orally or in writing this information to the building Principal or Superintendent. The Principal or Superintendent shall immediately report this information to the state's attorney, the department of social services, or to local law enforcement. The reporting person who witnessed the disclosure or evidence of the abuse or neglect must be available to answer questions when the initial report is made. If the Principal or Superintendent does not confirm to the reporting person within 24 hours that the report has been submitted, the reporting person will report the information directly to the state's attorney, the department of social services, or to local law enforcement.

The report will contain the following information: name, address, and age of child; name and address of parent or caretaker; nature and extent of injuries or description of neglect; and any other information that might help establish the cause of injuries or condition.

Reporting persons will not contact the child's family or any other persons to determine the cause of the suspected abuse or neglect. It is not the responsibility of the reporting person to prove that the child has been abused or neglected, or to determine whether the child is in need of protection, but only to report suspicions of abuse or neglect.

Anyone who participates in making a report in accordance with the law and in good faith is immune from any civil or criminal liability that may otherwise arise from the reporting, or from any resulting judicial proceeding, even if the suspicion is proved to be unfounded.

Information or records concerning reports of suspected abuse or neglect are confidential. The release to persons other than those provided by law is a class one misdemeanor. Failure to make a report of abuse or neglect is a class one misdemeanor.

ASBSD sample policies are intended to be a guide for school districts. As is the case with any policy, a local school district's unique circumstances, challenges and opportunities need to be considered.

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Policy JHCDC: DIABETES HEALTH CARE AND INSULIN ADMINISTRATION

Status: ADOPTED

Original Adopted Date: 07/17/2014 | **Last Revised Date:** 05/14/2026 | **Last Reviewed Date:** 05/14/2026

The purpose of this policy is to establish procedures in the District for the administration of health care services for each student with diabetes as prescribed by that student's personal physician. The goal of this care is to maintain blood glucose levels within a student's target range and to enable a student with diabetes to safely and fully participate in the educational program.

ASBSD sample policy JHCD: Administration of Medications to Students, shall also apply to the administration of health care services for students with diabetes to the extent Policy JHCD is consistent with and not contradictory to this policy.

CARE TO BE PROVIDED

A. Diabetes care may be provided by a school nurse, if available, or by an Unlicensed Assistive Personnel (UAP) who volunteers to provide diabetes care and who has been trained pursuant to ARSD 20:48:04.01.

B. The delegation of insulin administration to an Unlicensed Assistive Personnel (UAP) is authorized by the South Dakota Board of Nursing rules, ARSD 20:48:04.01. A registered nurse (RN), holding an active South Dakota or multi-state compact RN license, currently practicing and employed as a certified diabetes educator (CDE) or RN currently-employed as a school nurse must be identified to be the delegating nurse to train, test competency, and oversee the process. In many cases, the delegating nurse will communicate with the student and UAP during the school day via video conferencing. The delegating nurse will be referred to as the "virtual nurse" in this policy.

   1. If a student with diabetes needs assistance with care for that condition at school or school-related events, and the services of a UAP is needed, the school shall seek school employees to volunteer to provide that care. The employee must be willing to accept the delegated task of insulin administration. No employee shall be required to be a UAP as a condition of employment. The employee must meet the South Dakota Board of Nursing's Medication Administration training requirements as set forth in ARSD 20:48:04.01, which training shall be provided at school expense.

   2. Employees who provide diabetes care as a UAP shall be provided liability insurance through the school's insurance coverage for incidental medical malpractice liability, and the school shall defend and indemnify the employee for any and all costs for which the employee may be liable, provided the UAP's actions were consistent with the training received.

C. If the school provides diabetes care through a UAP, the school shall decide, after consulting with the parents/guardians, what health care provider or school nurse will provide the virtual nurse support should the school utilize a UAP to provide the necessary care. The school shall then work with that agency to provide video conference calls to the virtual nurse. A secure internet connection shall be used to dial into the virtual nurse and which shall provide sufficient clarity so the virtual nurse can see the glucose meter and insulin pump screen, insulin pen doses, and insulin syringe lines. A dedicated tablet, laptop, or desktop with video capacity to support calls used to provide services pursuant to this policy shall be securely stored when not in use by the student and UAP.

D. If diabetes care is to be provided by a UAP, the virtual nurse must be available during school hours and must initiate a weekly interaction with UAP and student(s). The virtual nurse will maintain appropriate documentation related to interactions and weekly logs.

E. To the extent that the student is not able to perform this care independently, diabetes care provided by the school UAP shall be under the supervision of a school nurse or Virtual Nurse, and may include:

   1. Checking blood glucose level at the times and under the circumstances specified;

   2. Responding to blood glucose monitoring results;

   3. Administering insulin through the insulin delivery system the student uses;

   4. Administering oral diabetes medication;

5. Administering glucagon and taking the additional actions set out in the DMMP;

6. Checking for ketones;

7. Recording blood glucose monitoring results and medication dosages and frequency in the weekly log; and

8. Following instructions regarding meals, snacks, and physical activity.

F. If a student becomes unconscious or unresponsive due to severe hypoglycemia, school employees shall take actions as specified in the student's DMMP and contact 911. No student experiencing hypoglycemia shall be left unattended or shall be sent alone to another location to receive care.

G. All school employees who have primary responsibility for a student with diabetes at any time during the school day or during school-sponsored activities may receive training. The training will include basic information about diabetes and its management, how to recognize symptoms of hypoglycemia and hyperglycemia, and which school employees should be contacted for assistance in providing diabetes care.

H. Notwithstanding the other provisions in this section, a parent or guardian may elect to perform diabetes care for his or her child at school or during school-sponsored activities. The election should be made in writing and shall specify the circumstances under which the parent or guardian will provide care and the circumstances, if any, under which school personnel will provide care.

DIABETES MEDICAL MANAGEMENT PLAN (DMMP)

A. The parent of a student with diabetes who requests services from the school must provide written physician's orders (Diabetes Medical Management Plan, or "DMMP"), signed by the student's physician. The DMMP identifies the health care needs of, and services to be provided to, a student with diabetes. If the DMMP changes, the parents/guardians shall provide a copy of the changed DMMP, signed by the student's physician, to the principal or principal's designee, and to the UAP. The parents/guardians shall authorize the principal or the principal's designee authorization to speak directly with the student's physician related to the DMMP. The DMMP must contain:

1. A list of the equipment and supplies, if any, that the student is permitted to carry during the school day;

2. A statement that the student has been trained on the proper and safe use of medication and supplies needed at school, such as syringes and needles, if the child is to carry such supplies at school;

3. A statement as to which, if any, diabetes care tasks the student is capable of performing without assistance, which of these tasks require assistance from school personnel, and which of these tasks the student is unable to perform;

4. If the student requires assistance from the UAP with blood glucose or ketone monitoring;

5. If the student requires assistance from the UAP with insulin, glucagon or other medication administration at school, the medication to be taken, the timing of medication administration, and instructions for calculating the proper dose;

6. Instructions regarding activity monitoring and exercise plan;

7. A chart with hypoglycemic recognition and treatment;

8. A chart with hyperglycemic recognition and treatment; and

9. Instructions for emergency Glucagon administration.

B. Once the school receives a copy of the DMMP, the school shall develop and implement a Student Health Plan (SHP) for the student with diabetes that incorporates the provisions of the DMMP. The plan shall specify which school personnel or unlicensed assistive personnel (UAP) will provide diabetes care to the student, if needed. The school may use an individualized Student Health Plan, or include the DMMP in a student's Rehabilitation Act Section 504 Plan (504 Plan), or include the DMMP in a student's Individualized Education Program (IEP).

C. All supplies and equipment needed by the school to provide diabetes care, including insulin, glucagon, blood

glucose meters, and test strips, shall be provided by the student's parent or guardian.

D. The school may consult with a physician of its own choosing related to any DMMP.

SELF-MONITORING AND TREATMENT

Where a student's DMMP indicates that the student is able to perform specific diabetes care tasks independently, the student shall be permitted to perform these tasks independently while in school and while participating in school-sponsored activities. If specified in the student's DMMP, the student shall be permitted to possess on his or her person all supplies and equipment needed to perform diabetes care pursuant to policy JHCDA.

EMERGENCY ADMINISTRATION OF NASAL GLUCAGON

The District authorizes the school nurse and any other individual(s) who has completed the training required by law as outlined herein to administer nasal glucagon prescribed to the District by a licensed health care provider for use on a student experiencing severe hypoglycemia if:

1. The student's parent/guardian has provided documentation to the school from the student's physician that the student is diagnosed with diabetes;
2. The student's parent/guardian has consented to the administration of nasal glucagon by the school nurse or other employee authorized by the District; and
3. The student's prescribed glucagon is not available onsite or has expired.

The training must be provided by a licensed health care provider that addresses:

1. Recognizing the symptoms of severe hypoglycemia;
2. The procedure for administering nasal glucagon;
3. Emergency care for an individual experiencing severe hypoglycemia, including care after administering nasal glucagon; and
4. The storage, maintenance, and disposal of nasal glucagon.

The District will maintain documentation of each employee who completes the training and who is authorized to administer nasal glucagon to a student experiencing severe hypoglycemia.

The school district and any of its employees, agents, or other personnel may not be held liable for any death, injury, or damage that results from the administration of, or the failure to administer, nasal glucagon if the action or inaction constitutes ordinary negligence.

ASBSD sample policies are intended to be a guide for school districts. As is the case with any policy, a local school district's unique circumstances, challenges and opportunities need to be considered.

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Policy JHCDA: STUDENT SELF-ADMINISTRATION OF ASTHMA, ANAPHYLAXIS, OR DIABETES MEDICATION

Status: ADOPTED

Original Adopted Date: 05/30/2014 | **Last Revised Date:** 05/14/2026 | **Last Reviewed Date:** 05/14/2026

"Self-administration of prescription medication" means a student's discretionary use of prescription asthma, anaphylaxis, or diabetes medication.

Any student with asthma, anaphylaxis, or diabetes may possess and self-administer prescription medication while on school property or at a school-related event or activity if

(1) the prescription medication has been prescribed by a physician or other licenses health care provider for that student as indicated by the prescription label on the medication;

(2) the self-administration is done in compliance with the prescription or written instructions from the student's physician or other licensed health care provider; and

(3) the parent/guardian of the student provides to the school, on a form provided by the school:

(a) written authorization, signed by the parent/guardian, for the student to self-administer prescription medication while on school property or at a school-related event or activity;

(b) a written statement, signed by the parent/guardian, in which the parent releases the school district and its employees and agents from liability for an injury arising from the student's self-administration of prescription medication while on school property or at a school-related event or activity unless in cases of wanton or willful misconduct;

(c) a written statement from the student's physician or other licensed health care provider, signed by the physician or provider and which shall be kept on file in the office of the school nurse, that states:

(i) the student has asthma, anaphylaxis, or diabetes, and is capable of self-administering the prescription medication;

(ii) the name and purpose of the medication;

(iii) the prescribed dosage for the medication;

(iv) the times at which or circumstances under which the medication may be administered; and

(v) the period for which the medication is prescribed.

(4) If any student uses the medication in a manner other than prescribed, the student may be subject to disciplinary action by the school; however, the disciplinary action may not limit or restrict the student's immediate access to the medication.

(5) The parent/guardian (or student, if 18 years old or older), authorizes the school nurse to inform appropriate school employees (i.e., instructors, teacher aides, school administrators, activity supervisors, bus drivers who would have a need to know) that the student may self-administer medication.

(6) The parent/guardian gives permission for the student to have the prescription medication with the student while on school property or at a school-related activity or event.

Notes: ASBSD sample policies are intended to be a guide for school districts. As is the case with any policy, a local school district's unique circumstances, challenges and opportunities need to be considered.

Exhibit JHCDA-E(1): STUDENT SELF-ADMINISTRATION OF ASTHMA, ANAPHYLAXIS, OR DIABETES MEDICATION - AUTHORIZATION FORM

Status: ADOPTED

Original Adopted Date: 05/30/2014 | **Last Revised Date:** 05/14/2026 | **Last Reviewed Date:** 05/14/2026

See PDF on the next page.

Associated School Boards of South Dakota	NEPN Code: JHCDA-E(1)
Sample Exhibit	

STUDENT SELF-ADMINISTRATION OF ASTHMA, ANAPHYLAXIS, OR DIABETES MEDICATION
AUTHORIZATION FORM

PHYSICIAN/LICENSED HEALTH CARE PROVIDER STATEMENT

The student _____ has
____ asthma ____ anaphylaxis ____ diabetes
and is capable of self-administering the following prescription medicine:
name and purpose of medication _____
_____
prescribed dosage of medication _____
times at which or circumstances under which the medication may be administered
_____
period for which the medication is prescribed _____

_____ _____
Signature of Physician/Other Licensed Health Care Provider Date

PARENTAL AUTHORIZATION

1. I am the parent/guardian of _____ and I authorize my child/ward _____ to self-administer the prescription medication identified above while on school property or at a school-related event or activity.
2. I hereby release the District and its employees and agents from liability for injury arising from the student's self-administration of the prescription medication while on school property or at a school-related event unless in case cases of wanton or willful misconduct.
3. I understand that if the student identified herein uses the medication in a manner other than prescribed, the student may be subject to disciplinary action by the school, however, any disciplinary action may not limit or restrict the student's immediate access to the medication.
4. I authorize the school nurse to inform appropriate school employees (i.e., instructors, teacher aides, school administrators, activity supervisors, bus drivers who would have a need to know) that the student may self-administer medication.
5. I give permission for the student to have the prescription medication with the student while on school property or at a school-related activity or event.

_____ _____
Signature of Parent/Guardian

Adopted: 5/30/2014
Revised: 2/24/2016; 5/14/2026
Reviewed:

ASBSD sample exhibits are intended to be a guide for school districts. As is the case with any exhibit, a local school district's unique circumstances, challenges and opportunities need to be considered.

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Policy DIB: TYPES OF FUNDS

Status: ADOPTED

Original Adopted Date: 01/01/2007 **| Last Revised Date:** 05/14/2026 **| Last Reviewed Date:** 05/14/2026

School District revenue will be deposited in one of the funds authorized by law.

Sources for School District revenue:

- income from school property;
- borrowing through bonds, capital outlay certificates, or promissory notes;
- local property taxes;
- funds received from federal, state or other political subdivisions;
- funds received from individuals or organizations through paid admission or facility use;
- funds received from fines and penalties;
- funds held in a trustee capacity for others; and
- funds received by the District from any other source.

The following are the primary funds of the School District:

- **General Fund** - The general fund is the fund to meet all the operational costs of the District, excluding capital outlay fund and special education fund expenditures, and to redeem all outstanding warrants against the general fund. The general fund may be used to purchase or lease computer hardware and software.

- **Capital Outlay Fund** -The capital outlay fund is used to pay for:

    - acquisition of land or facilities
    - construction of new facilities
    - additions to and remodeling of current facilities
    - improvement of grounds
    - purchase or lease of equipment
    - installment or lease-purchase payments for the purchase of real property facilities, or equipment, which have a contracted terminal date not exceeding twenty years from the date of the installment contract or lease-purchase
    - payment of premium for property insurance held by the district
    - payment of the principal of and interest on capital outlay certificates
    - purchase of textbooks
    - purchase or renewal of instructional software
    - purchase of warranties on capital assets if the warranties do not include supplies
    - busing contracts, not to exceed fifteen percent of the contract amount, if the District contracts for student transportation
    - mileage reimbursements, not to exceed fifteen percent of the reimbursement costs, if the District reimburses for mileage instead of providing transportation.

      Out of the total tax revenues deposited into the capital outlay fund during the current school fiscal year, the Board may transfer up to forty-five percent from the District's capital outlay fund to the District's general fund.

- **Special Education Fund** - The proceeds derived from the special education levy shall be placed in the special education fund and used to pay for the special education of children in need of special education or special education and related services. Money in the special education fund may be expended for the purchase or lease of any assistive technology that is directly related to special education and specified in a student's individualized education plan.

- **Impact Aid Fund** - Funds received from the federal government under the provisions of Title VIII of the Elementary and Secondary Education Act for basic support shall be deposited into the Title VIII of the Elementary and Secondary Education Act (Impact Aid) fund. Transfers shall be made to other District funds authorized by law, and made at the discretion of the Board.

- **Bond Redemption Funds** - Payment of interest and principal on all bonded indebtedness must be paid from

bond redemption funds.

- **Enterprise Funds** – Funds from any activity for which a fee is charged are deposited into enterprise fund accounts. Examples of enterprise fund accounts are Food Service Fund, Daycare, Before and After School Programs, Preschool, and other non-credit activities for which students or parents pay a fee.

- **Fiduciary Funds** - Fiduciary fund accounts are used when the District holds funds in a trustee capacity for others. Examples include: Custodial funds (such as class, booster club and post prom accounts) and Private Purpose Trust Funds (such as scholarship funds).

ASBSD sample policies are intended to be a guide for school districts. As is the case with any policy, a local school district's unique circumstances, challenges and opportunities need to be considered.

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Policy FC: FACILITIES CAPITALIZATION PROGRAM

Status: ADOPTED

Original Adopted Date: 01/01/2007 **| Last Revised Date:** 05/14/2026 **| Last Reviewed Date:** 05/14/2026

To finance the facilities program, the Board, as established by law, may at its discretion authorize an annual tax levy not to exceed 3 dollars per thousand dollars on the taxable valuation of the district for the capital outlay fund. The Board may also issue and sell capital outlay certificates. Money received from the sale of these certificates will also be placed in the capital outlay fund.

Approval to enter into an agreement or issue capital outlay certificates is subject to a referendum, with an election for that purpose to be held on:

- The first Tuesday after the first Monday in March;
- The first Tuesday after the first Monday in June; or
- The first Tuesday after the first Monday in November.

The board may expend money from the capital outlay fund on expenditures for the purchase of land; improvement of grounds; construction of, additions to and remodeling of facilities; or for the purchase of equipment. It may also be used for installment or lease-purchase payments for the purchase of real property, plant or equipment, where the installment or lease purchase contract does not exceed 20 years, for payment of premium for property insurance policy held by the district, and for the payment of the principal and interest of capital outlay certificates. When used for the purchase of capital outlay certificates and the payment of installment or lease-purchase contracts, the total accumulated unpaid principal balances cannot exceed three percent of the taxable valuation. The district may expend from the capital outlay fund up to fifteen percent of a transportation contract if the district contracts for student transportation, or up to fifteen percent of the amount required to reimburse mileage costs if the district reimburses for mileage in lieu of providing transportation. The capital outlay fund may be used to purchase textbooks and instructional software. The capital outlay fund may be used to purchase warranties on capital assets only if the warranties do not include supplies. Any purchase that does not exceed one thousand dollars may be paid out of the general fund.

Construction of new facilities, or of additions to facilities which will require advertising for bids, must have a public hearing at least 10 days prior to the advertisement of any contract specifications. Following this public hearing and approval of the Board, the district may use the capital outlay fund for payment of the new construction or addition, however, the district may not change the originally advertised use of the fund without holding another public hearing.

In accordance with law, the Board will develop and maintain a five-year plan on the annual projected revenues and expenditures for the capital outlay fund. The projected expenditures will itemize the projected costs for new or additional facilities.

Note: A school district may raise additional revenues for capital outlay fund purposes through the imposition of an excess tax levy under SDCL §§ 10-12-43 and 10-12-43.1

ASBSD sample policies are intended to be a guide for school districts. As is the case with any policy, a local school district's unique circumstances, challenges and opportunities need to be considered.

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Policy EFB: FREE AND REDUCED PRICE FOOD SERVICES

Status: ADOPTED

Original Adopted Date: 01/01/2007 **| Last Revised Date:** 05/14/2026 **| Last Reviewed Date:** 05/14/2026

The District will take part, as feasible, in the National School Lunch Program and other food programs that may become available to see that all children in the District receive proper nourishment.

As required by law and regulations of the State, the Board will offer free and reduced price lunches and free milk to those qualifying children. If a student is eligible for free or reduced priced meals, no charge will be imposed upon the student for any meals served by the district through the National School Lunch Program or the School Breakfast Program. In accordance with the guidelines for participation in these programs and the wishes of the Board, no child who a teacher believes is improperly nourished will be denied a free lunch, breakfast, milk, or other food simply because proper application has not been received from his parents or guardian.

The Superintendent will establish regulations that conform with requirements for participation in programs for free and reduced price meals and supplementary food. Such regulations will be reported to the Board as needed for its approval.

All financial records of these programs will be kept in a separate account by the treasurer.

Notes: ASBSD sample policies are intended to be a guide for school districts. As is the case with any policy, a local school district's unique circumstances, challenges and opportunities need to be considered.

Policy IGBI: ASSIGNMENT TO ALTERNATIVE SETTING

Status: ADOPTED

Original Adopted Date: 05/14/2026 **| Last Reviewed Date:** 05/14/2026

The Board or its designee may assign a student to an alternative setting to receive instruction when that student has displayed aggressive or violent behavior that disrupts the school or affects a health or safety factor of the school. This option may be utilized only when the school board or its designee determines the district's student discipline policies do not provide a sufficient option based on the student's actions and education needs. The assignment to such alternative setting may not limit open enrollment options or conflict with any IDEA or Section 504 provisions.

Policy BDDG: MINUTES

Status: ADOPTED

Original Adopted Date: 01/01/2007 **| Last Revised Date:** 05/14/2026 **| Last Reviewed Date:** 05/14/2026

The minutes of the meetings of the School Board are the written permanent records of the school district. The business manager will keep minutes of all the official actions of the Board. The minutes will include:

1. A record of all actions taken by the Board, with the vote of each member recorded except in cases of unanimous votes.

2. Resolutions and motions. This will include a detailed statement of all expenditures of money, with names of persons to whom payment is made for service rendered or goods furnished; a detailed statement of receipts, and balance on hand; and expenditures and receipts of custodial accounts.

3. A record of the disposition of all matters on which the Board considered, but did not take action.

4. The salaries of all employees will be published after the July organizational meeting, and total payroll by department monthly.

The unapproved minutes will be available for inspection by any person within 10 business days after the meeting.

Within 20 days after a Board meeting, minutes of the meeting will be published in the local newspaper, as in accordance with law. The business manager will sign each legal publication submitted to the newspaper.

The Board will approve the minutes of every meeting within 45 days after that meeting. The presiding officer and the business manager will sign the minutes of all regular and special meetings after approval by the Board. Any change or correction in the minutes will be reflected in the minutes of the meeting at which the changes are made.

Following each annual school election held pursuant to §13-7-10, the school board, within 60 days of the official canvas, shall include in the school board minutes the following information:

1. The number of registered voters of the school district on the date voter registration closes;
2. The number of registered voters of the school district who voted in the election;
3. The percentage of registered voters of the school district who voted in the election;
4. The date of the election, and if the election was held in conjunction with a regular municipal election as provided in §13-7-10.1 in an odd-numbered year, or with the regular June primary or the regular November general election as provided in §13-7-10.3 in an even-numbered year.

If the annual election was not held because there was not a contested vacancy for the school board and no question was submitted to the voters, the school board shall provide that information in the school board minutes.

The School Board must include in the minutes of the meeting at which the School Board conducted its annual review of open meeting laws an acknowledgment that the review was completed.
All minutes will be open to inspection by the public during the regular office hours of the business manager.

Notes: It is advisable to consult with the Department of Legislative Audits relative to the legal rates for publication and the form to be used in publishing since the form used can save the district considerable publishing expenses.

District reorganization plans must also be published in the Board minutes.

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Policy BBB: SCHOOL BOARD ELECTIONS

Status: ADOPTED

Original Adopted Date: 01/01/2007 **| Last Revised Date:** 05/14/2026 **| Last Reviewed Date:** 05/14/2026

The school board shall select the date of the annual school election by resolution no later than the first regular meeting after December 1st of each year. Unless otherwise exempted, the annual school board election shall be held the first Tuesday after the first Monday in June or the first Tuesday after the first Monday in November between the hours of 7:00 a.m. and 7:00 p.m.

In odd-numbered years, the school district may hold the school district election in conjunction with the municipality's election, subject to approval of the governing bodies. Expenses and all other governmental responsibilities of a combined election are to be shared in an agreed upon manner by the governing bodies of the school district and the municipality.

Following each annual school election held pursuant to §13-7-10, the school board, within 60 days of the official canvas, shall include in the school board minutes the following information:

1. The number of registered voters of the school district on the date voter registration closes;
2. The number of registered voters of the school district who voted in the election;
3. The percentage of registered voters of the school district who voted in the election
4. The date of the election, and if the election was held in conjunction with a regular municipal election as provided in §13-7-10.1 in an odd-numbered year, or with the regular June primary or the regular November general election as provided in §13-7-10.3 in an even-numbered year.

If the annual election was not held because there was not a contested vacancy for the school board and no question was submitted to the voters, the school board shall provide that information in the school board minutes.

Notes:
SDCL 13-6-13.1, SDCL 13-8-3 and SDCL 13-8-7.1 address school board member representation areas.

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Policy BDC: EXECUTIVE SESSIONS

Status: ADOPTED

Original Adopted Date: 01/01/2007 **| Last Revised Date:** 05/14/2026 **| Last Reviewed Date:** 05/14/2026

All official meetings of the school board are open to the public unless SDCL 1-25-2 and the appropriate subdivision of that statute is cited in a motion to close the meeting to the public.

As permitted by law, the school board may discuss some matters in executive (closed) session. An executive or closed meeting may be held only for the purposes of:

1. Discussing the character, competence, fitness, performance, or qualifications of any current or prospective public officer or employee , not including an independent contractor;

2. Discussing a student's:
    a. Discipline, expulsion, or suspension;
    b. Assignment or educational program; or
    c. Eligibility to participate in interscholastic activities provided by the South Dakota High School Activities Association.
3. Consulting with legal counsel or reviewing communications from legal counsel about proposed or pending litigation or contractual matters, or pertaining to matters to which the attorney-client privilege attaches;

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

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

6. Discussing the following information pertaining to the protection of public or private property and any person on or within the property:

    a. Any vulnerability assessment or response plan intended to prevent or mitigate criminal acts;
    b. Emergency management or response;
    c. Public safety information that would create a substantial likelihood of endangering public safety or property, if disclosed;
    d. Communications network schema, computer systems, cyber security plans, passwords, or user identification names;
    e. Guard schedules;
    f. Lock combinations; and
    g. Any blueprint, building plan, or infrastructure record regarding any building or facility which would expose or create vulnerability through disclosure of the location, configuration, or security of critical systems of the building or facility;
    h.
7. Discussing any emergency or disaster response plans or protocols, safety or security audits or reviews, or lists of emergency or disaster response personnel or material; and
8. Discussing the location of or listing any:
    a. Ammunition or weapons;
    b. Biological, chemical, or nuclear agents; or
    c. Other military or law enforcement equipment or personnel.

An executive or closed session may be held only upon a majority vote of the members of the Board present and voting at an otherwise open official meeting. Discussion during the executive/closed session is limited to the purpose(s) specified in the closure motion(s). Nothing in state law or this policy prevents an executive session or closed meeting if the federal or state Constitution or any federal or state statute permits or requires the session or meeting.

All official actions concerning the matters discussed will be made only at an open official meeting.

By the very nature of the matter discussed in executive/closed session, the matters discussed shall be kept confidential by the Board and individual Board members (and the administration, as agents of the Board) unless and until allowed to be disclosed publicly by the individual(s) to whom the discussion relates or unless and until authorized or required by law.

It is therefore the policy of the Board that the Board and Board members shall respect the right of privacy of District employees and students, and neither the Board nor individual Board members shall disclose nor convey confidential information regarding District employees or students, the knowledge of which was acquired during executive/closed sessions unless authorized or required by law to disclose the information.

Notes: Violation of the "Open Meeting Law" can result in personal liability and potential criminal charges.

ASBSD sample policies are intended to be a guide for school districts. As is the case with any policy, a local school district's unique circumstances, challenges and opportunities need to be considered.

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Policy BDDC: AGENDA PREPARATION AND DISSEMINATION

Status: ADOPTED

Original Adopted Date: 01/01/2007 | **Last Revised Date:** 05/14/2026 | **Last Reviewed Date:** 05/14/2026

The proposed agenda for all meetings of the Board will be prepared by the Superintendent in consultation with the Board President.

Items of business may be suggested by any Board member, staff member or citizen of the district. The proposed agenda items must be described in sufficient detail to reasonably inform the public of any official business or public policy intended to be considered at the meeting. The agenda for official school board meetings, other than official meetings held solely for the purpose of meeting in executive session, will allow time for remarks from the public who wish to speak briefly before the Board.

The Board will follow the order of business set up by the agenda unless the order is altered by a majority vote of the members present. Items not on the posted proposed agenda may be discussed and acted upon only if a majority of the Board agrees to consider the item at the time the Board members adopt an amended agenda at the time of agenda adoption.

To ensure the board has the information necessary to make informed decisions, the superintendent may prepare and disseminate information to supplement items on the boards meeting agenda. All members of the school board will be provided with the agenda and any related supplemental information in advance of the board meeting to allow review of the material.

The proposed agenda, together with supporting materials, will be distributed to Board members at least 24 hours prior to regularly scheduled Board meetings to permit them time to give items of business careful consideration.

The supporting material shall either be posted on the school district's website or made available at the business office at least twenty-four hours prior to the meeting, or at the time the material is distributed to the school board, whichever is later. If the material is not posted on the school district's website, at least one copy of the printed material shall be available in the meeting room for inspection by any person while the school board is considering the printed material. However, the public's right to access printed information does not apply to any material or record that is legally exempt from disclosure.

The Board shall provide public notice, with proposed agenda, that is visible, readable, and accessible for at least an entire, continuous twenty-four hours immediately preceding any meeting, by posting a copy of the notice, visible to the public, at the building in which the Superintendent's office is located. The proposed agenda shall include the date, time, and location of the meeting. The notice shall also be posted on the public body's website upon dissemination of the notice. For special or rescheduled meetings, the information in the notice shall be delivered in person, by mail, by email, or by telephone, to members of the local news media who have requested notice.

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