

**LENNOX SCHOOL DISTRICT 41-4**  
**BOARD OF EDUCATION**  
**December 8, 2025 @ 6:00 PM**  
**Lennox Elementary Library**

Also made available via webcast at: <https://www.youtube.com/@LennoxSchoolBoard>

**Agenda**

- I. CALL MEETING TO ORDER – PLEDGE OF ALLEGIANCE**
- II. APPROVE AGENDA**
- III. COMMENTS FROM THE PUBLIC**
- IV. COMMUNICATION ITEMS**
  - A. Board member/committee reports
  - B. Superintendent’s report
  - C. Principal/director reports
  - D. Business Manager’s financial report
- V. ACTION ITEMS**
  - A. Consent agenda
    - a. Approve and/or correct minutes of previous meeting(s) **Pages 2-5**
    - b. Approve financial report **Pages 6-28**
    - c. Approve claims **Pages 29-60**
  - B. Conflicts of interest
  - C. Appoint LAN member for ASBSD
  - D. Amend policy 5035.1 – Firearms and Weapons **Pages 61-64**
  - E. Approve FY 2025 Audit Report **Pages 65-138**
  - F. Approve Lennox School District Safety Program **Pages 139-151**
  - G. Declare items surplus **Pages 152-158**
- VI. DISCUSSION**
  - A. Review classified staff resignation
    - 1. Nicholas Beck – Custodian at LHS
  - B. Review new classified staff work agreements
    - 1. Jason Altman – Custodian at LHS
  - C. Review draft of 2025-2026 school calendar **Page 159**
  - D. Review Open Enrollments **Page 160**
  - E. Discussion about the upcoming 2026 Legislative Session
  - F. Discuss the School SRO Program and COP Grant
- VII. ADJOURNMENT**

**Lennox School District #41-4**  
**November 10, 2025 Board of Education Meeting**

**\* Motions are carried and unanimously approved unless otherwise specified.**

A regular meeting of the Board of Education of the Lennox School District No. 41-4 was held on Monday, November 10, 2025 at 6:00 p.m. in the Lennox Elementary library in Lennox.

The following members were present: Heidi Bowers, Renae Buehner, Melissa Daugherty (through teleconference), Scott Sandal, Jennifer Slack, and Jordan Vlastuin. Absent: Nick Butler.

Also present were: Adam Shaw, Superintendent; Angela Arlt, Business Manager; Becky Kuyper, Assistant LWC Junior High/Lennox High School Principal; Darin Eich, LWC Intermediate Principal/Director of Instruction and Assessment; Cody Lutes, Lennox Elementary Principal; Amanda Kruse, Worthing Elementary Principal/Director of Curriculum; Laura Welch, Director of Student Services; Casey Shade, Director of Activities; and Kayla Havrevold, LWC Intermediate Teacher.

There were also members of the community present and through videoconference.

President Sandal called the meeting to order at 6:00 p.m.

The meeting was started with the Pledge of Allegiance to the American Flag.

**Action 63-11-25**

Moved by Bowers, seconded by Slack to approve the agenda as presented.

There were no comments from the public.

**Communications:**

1. Board Member/Committee Reports – None
2. Thank you from the Lund Family.
3. Thank you from Kristin Campbell.
4. Superintendent Shaw gave the superintendent's report.
5. The principals and directors gave reports on their buildings and/or departments.
6. Financial reports and bills were presented by Business Manager Arlt.

**Action 64-11-25**

Moved by Vlastuin, seconded by Buehner to approve the following items as part of the consent agenda:

1. October 13, 2025 school board meeting minutes
2. Financial reports as presented
3. Financial claims as listed below:

**GENERAL FUND** - A TO Z WORLD LANGUAGES INC, INTERPRETERS, 360.00; ACCESS SYSTEMS, REFILL RICOH STAPLES, 67.89; AMAZON CAPITAL SERVICES INC: SUPPLIES, 1,391.67; ASSOCIATED SCHOOL BOARDS OF SOUTH DAKOTA, REGISTRATION FEE, 40.00; AUTO VALUE - LENNOX, SUPPLIES, 165.86; BEERS, JERRY, VAR FB OFFICIAL, 177.00; BENNING, JAMES, VAR FB OFFICIAL, 185.84; BLUEPEAK, PHONE SERVICE, 702.79; BLUFFS GOLF COURSE, Golf entry, 100.00; BON HOMME DRAMA, Oral Interp Meet- 4 single event entries, 16.00; BRANDON VALLEY HIGH SCHOOL ORAL INTERP, Brandon Valley Tournament Entries, 24.00; CHESTERMAN COMPANY, Coke products, 627.59; CHRISTENSEN, JILL, VAR VB OFFICIAL, 106.50; CHS INC, PROPANE, 3,377.07; CITY OF LENNOX, WATER/SEWER, 3,283.28; COLLIERS SECURITIES LLC, CONTINUING DISCLOSURE SVS THRU 12/31/25, 700.00; CONSTELLATION NEWENERGY GAS DIVISION, NATURAL GAS SERVICE, 2,742.03; DAKOTA SUPPLY GROUP, PLUMBING PARTS, 306.65; DAKTRONICS, INC., All Sport Console Ext., 330.00; DASHEUR, LISA, REIMBURSE BACKGROUND CHECK, 43.25; DEMCO, LIBRARY SUPPLIES, 73.83; DENNING COMPANIES, REPAIRS, 3,417.89; DUST-TEX SERVICE, INC, MOPS, 897.20; ELK POINT JEFFERSON SCHOOL DISTRICT, Region Volleyball Share, 1,129.78; EMC INSURANCE COMPANIES, COMMERCIAL PROPERTY, LIABILITY, LINEBACKER, INLAND MARINE, UMBRELLA, CRIME AND AUTO COVERAGE, 235,146.00; FIRST DAKOTA INDEMNITY COMPANY, WORK COMP INSURANCE, 28,101.90; FLOWERS BY BOB, MEMORIAL PLANTS, 175.23; FOOD SERVICE, Meals for Veterans AN BIRTHDAY MEALS FOR STAFF, 204.75; FREDERIKSEN, JOSEPH, VAR FB OFFICIAL, 176.91; FREDERIKSEN, MATTHEW, MS FB OFFICIAL, 80.00; G & R CONTROLS, HVAC REPAIR, 308.67; HANDYMAN AUTO GLASS, REPAIRS, 817.35; HEALTH EQUITY INC, MONTHLY FEES, 160.25; HEIN, STEPHANIE, VAR VB OFFICIAL, 126.02; HILLYARD, INC., SUPPLIES, 4,151.70; INNOVATIVE OFFICE SOLUTIONS LLC, SUPPLIES, 10,171.78; J W PEPPER & SON INC., Red River Valley, 58.90; JOSTENS INC, DIPLOMA COVERS, 859.75; KENKEL, ALEX, VAR FB OFFICIAL, 176.74; KRUSE, AMANDA, MILEAGE, 106.40; KSB SCHOOL LAW PC LLO, LEGAL SERVICES, 150.00; LACEY RENTALS, INC., Portable Toilet Rental, 140.00; LENNOX ACE HARDWARE, SUPPLIES, 1,343.83; LENNOX INDEPENDENT PUBLISHING, LLC, PAG, SNOW PROPOSALS, MINUTES, CASH REPORT, PAYROLL REPORT AND SALE OF SURPLUS PROPERTY,

708.11; LIPETZKY'S IRRIGATION & LANDSCAPE, COMPLEX IRRIGATION BLOW OUT, 295.00; MARSH & MCLENNAN AGENCY LLC: SURPLUS LINES FEE, WIND/HAIL DEDUCTIBLE BUYBACK, AND CYBER INSURANCE, 45,205.93; MATHESON TRI-GAS, INC., RODS, 108.08; MEIER, JACEY, REIMBURSE ACTIVITY TICKETS, 100.00; MENARD INC, STRIPING PAINT, 258.83; MIDCO BUSINESS, TELEPHONE-WORTHING, 147.78; MIDWEST BUS PARTS, INC., AIR FILTERS, 558.14; MOREHOUSE, JEFF, VAR FB OFFICIAL, 177.12; MRG HAUFF LLC, LENNOX XC INVITE APPAREL, 2,224.12; NORTH CENTRAL BUS EQUIPMENT INC., PARTS, 305.01; NORTHERN PLAINS LUMBER COMPANY INC, 1x8 pine boards, 1,000.08; NORTHFIELD LINES, MOTERCOACH, 3,816.75; O'CONNOR COMPANY, AIR FILTERS, 578.12; PCARD/BMO MASTERCARD: USPS STAMPS, 21.05, SUPPLIES, 296.13, USD SCHOOL OF EDUCATION, 50.00, SC HEARTAND PREVIEW, 296.25, TRANSPORTATION SUPPLIES, 268.63, CHILD ABUSE CONFERENCE, 150.00, CUSTODIAN'S DAY THANK YOU, 62.37, TITLE I SUPPLIES, 428.26, DAKOTA TESOL CONFERENCE, 175.00, SUBSCRIPTIONS, 108.00, GRAMMAR WORKSHEETS BUNDLE, 21.24, DAKOTA POTTERS CLAY, 123.75, ACDA MEMBERSHIP, 125.00, TOTAL: 2,125.68; PFEIFER IMPLEMENT CO., INC., BREAK IN SERVICE, 335.19; PITNEY BOWES RESERVE ACCOUNT, POSTAGE, 400.00; POMPS TIRE SERVICE INC, FRONT AND REAR BUS TIRES, 2,256.36; POPPLERS MUSIC INC, MUSIC, 645.75; RBS SANITATION, INC., GARBAGE SERVICE, 1,519.97; REINALDA, OWEN, SUPERVISION VB, 35.00; RICHARZ, JAMES, REFUND DUPLICATE LAPTOP FEE, 30.00; ROBINSON, MONTE, MS FB OFFICIAL, 80.00; RONNING, COURTNEE, LINE JUDGE VB, 60.00; ROPS, BROCK, HOMECOMING SUPPLIES & MS FB OFFICIAL, 290.28; SAM'S CLUB, TWIX FOR EMPLOYEES WELLNESS PROGRAM, 199.90; SANFORD HEALTH OCCUPATIONAL MEDICINE CLINIC, DRUG COLLECTION DOT, 401.00; SCHOOL ADMINISTRATORS OF SD, KSB REGISTRATION FEE, 200.00; SCHOOL SPECIALTY LLC, SUPPLIES, 1,136.57; SHADE, CAROL, REIMBURSE BACKGROUND CHECK, 43.25; SHOEMATE, MATTHEW, MS FB OFFICIAL, 80.00; SOUTH DAKOTA ASSN FOR CAREER & TECH EDUC, REGISTRATION FOR SDACTE 2025, 335.00; SOUTH DAKOTA HOSA, Advisor Registration, 110.00; SUNSHINE FOODS #14 LENNOX, SUPPLIES & GROCERIES, 504.98; TEACHWELL SOLUTIONS, 2026 COOPERATIVE MEMBERSHIP, 3,119.00; TIME MANAGEMENT SYSTEMS, ADD QUALIFIERS TO PERSONAL ACCRUALS, 195.00; TIPTON DIGGING LLC, EMERGENCY WATER LINE HOLE DIGGING, 612.00; TOBIN, CAITLIN, MILEAGE, 201.60; TOTAL STOP FOOD STORE #9914/CENEX, FUEL, 742.11; TRUST & AGENCY: NATHAN WEIER FB OFF, 200.00, JILL CHRISTENSEN VAR VB OFF, 306.68, DENNIS HOSMAN VAR VB OFF, 315.74, TAMARA HOSMAN VAR VB OFF, 417.22, BROCK ROPS JV FB OFF, 300.00, CORT HANSEN VAR FB OFF, 164.36, AUGIE BAND FESTIVAL REGISTRATION FEE, 390.00, R HUTCHINSON VAR FB OFF, 155.83, BELINDA MILLER VAR VB OFF, 365.44, R ROBINSON FB OFF, 280.00, M SHOEMATE FB OFF, 300.00, RONALD STOWERS, VAR FB OFF, 267.51, BRIAN WHETHAM, VAR FB OFF, 165.19, BRIAN YOUNG, VAR FB OFF, 158.96, CASEY SHADE STATE GOLF MEAL MONEY, 224.00, DCI BACKGROUND CHECKS, 136.50, M FREDERICKSON, 355.36, RUSTY KEITH VAR FB OFF, 161.84, CASEY SHADE, ALL-STATE CHORUS MEAL MONEY, 488.00, CASEY SHADE, STATE TENNIS MEAL MONEY, 576.00, J KIRCHNER FB OFF, 300.00, RICK LUTHER XC, 102.89, NATIONAL FFA ORG REGISTRATION, 540.00, CASEY SHADE, XC STATE MEAL MONEY, 544.00, TOTAL: 7,215.52; VANHOFWEGEN, TRAVIS, VAR FB OFFICIAL, 296.89; VERMILLION SCHOOL DIST. #13-1, Golf Share, 131.43; WESCOTT, GREGORY, REIMBURSE BACKGROUND CHECK, 43.25; WEX BANK, FUEL, 2,444.82; WILLIAMS, ANGELA, REIMBURSE BACKGROUND CHECK, 43.25; WUDEL, CYNDI, REIMBURSE BACKGROUND CHECK, 43.25; XCEL ENERGY, ELECTRICAL SERVICE, 56,813.44; ZELLER, JEFF, VAR VB LINE JUDGE, 60.00; ZIRPEL, ANGELA, MILEAGE, 112.00; **CAPITAL OUTLAY** - ACCESS SYSTEMS, COPIER LEASE, 3,712.55; AMAZON CAPITAL SERVICES INC: BOOK BINDING MACHINE, BOOKS, PLASTIC SHELVING, TOOL BACKPACK, WIRE, FILE, ELECTIC PENCIL SHARPENERS, TOTAL: 1,060.99; CITY OF LENNOX, CITY LIBRARY DESK, 13,154.83; FOX PRINT PRINTING & GRAPHICS INC, Vinyl window cover, 9,269.34; FRONTLINE TECHNOLOGIES GROUP LLC, LE Frontline Evaluation Subscription, 1,845.00; G & R CONTROLS, EXHAUST FAN AND MOTOR REPLACEMENT, 3,914.00; GUARDIAN INNOVATIONS, LLC, GUARDIAN CAPS FOR HELMETS, 1,225.00; INTEGRATED TECHNOLOGY & SECURITY, COMPUTER EQUIPMENT, 572.00; JOHNSON CONTROLS, INC, PLANNED SVC AGREEMENT, 8,737.50; LENNOX ACE HARDWARE, COMPUTER EQUIPMENT, BUIDLINGS AND GROUNDS EQUIPMENT, AND BATTERIES, TOTAL: 773.87; LENNOX ELECTRIC LLC, HVAC ELECTRICAL WORK AND UNDER CABINET LIGHTING, 5,679.08; MENARD INC, Wood for 4th grade shelves., 196.74; NORTHERN TRUCK EQUIPMENT CORP., SNOWPLOW AND GOOSENECK, 12,860.00; OVR PERFORMANCE LLC, OVR PERFORMANCE PACKAGE, 507.00; PCARD/BMO MASTERCARD: DOLLAR TREE BINS, 108.00, TRANSPORTATION EQUIPMENT AND TOOLS, 264.28, COMPUTER LICENSE, 48.58, MICROWAVE, 138.06, Senior Wolly subscription renewal, 199.00, TOTAL: 757.92; PERMA-BOUND, LIBRARY BOOKS, 897.01; TELEPHONE SYSTEMS & SERVICE, PHONE SYSTEM LEASE, 2,086.23; VANTEK COMMUNICATIONS, RADIO, 561.05; **SPECIAL EDUCATION FUND** - AMAZON CAPITAL SERVICES INC, SUPPLIES, 369.40; BLUEPEAK, PHONE SERVICE, 7.31; CHILDREN'S HOME SOCIETY, CHS TUITION, 3,376.38; ELLWEIN, TRACEE, OCT 25 SERVICES, 4,188.50; FIRST DAKOTA INDEMNITY COMPANY, WORK COMP INSURANCE, 17,734.50; FRONTLINE TECHNOLOGIES GROUP LLC, SPED Frontline Evaluation Subscription, 461.25; NASER, SHELLY, TEACH ME TO TALK - REGISTER FOR COURSE, 19.00; PCARD/BMO MASTERCARD: ASSESSMENTS, 1,762.25, AUGIE ACCESS, 7,375.00, TARGET, 63.48, ULTIMATE SUBSCRIPTION, 567.76, SUPPLIES, 1,401.06, SDASP ANNUAL CONFERENCE, 400.00, PCMA SUPPLIES, 839.86, TOTAL: 12,409.41; SOUTH DAKOTA RETIREMENT, SEPTEMBER CONTRIBUTION ADJUSTMENT, 164.97; SUNSHINE FOODS #14 LENNOX, SUPPLIES, 63.78; TEACHWELL SOLUTIONS, TUITION, 14,199.00; TERPSTRA, PAULA, MILEAGE, 112.00; **CAPITAL PROJECTS** - ALPHA GRAPHICS, SIGNS AND A-frames, 3,076.47; ARCHITECTURE INCORPORATED, LHS ADDITION, 3,952.00; COATES PIANO SERVICE, Travel & time, 230.00; JOHNSON CONTROLS, INC, HVAC, 2,958.00; LIONS CONCRETE INC, CONCRETE SIDEWALK, 4,628.01; PUETZ DESIGN AND BUILD, LHS ADDITION, 134,141.06; PUSH PEDAL PULL

INC, WEIGHT-ROOM EQUIPMENT AND FLOORING, 70,781.90; SITEONE LANDSCAPE SUPPLY LLC, GRASS SEED & WINTER FERTILIZER, 1,225.97; WENGER, CUSTOM MAESTRO TOWERS, 108,460.41; **AFTER SCHOOL PROGRAM** - FIRST DAKOTA INDEMNITY COMPANY, WORK COMP INSURANCE, 3,273.90; FOOD SERVICE, MILK, 136.50; PCARD/BMO MASTERCARD: STARFALL MEMBERSHIP, 70.00, HOBBY LOBBY, 66.76, TOTAL: 136.76; PERFORMANCE FOODSERVICE, TK FOOD, 717.59; SAM'S CLUB, TK snacks, 498.64; VERIZON WIRELESS, MOBILE SERVICE, 79.44; **TRUST AND AGENCY** - LENNOX ACE HARDWARE, FFA SUPPLIES, 104.39; PCARD/BMO MASTERCARD: DECORATIONS, 192.06, SUPPLIES, 525.78, PIZZA, 449.92, WEBSITE, 135.00, ROOMS, 256.23, 6 TOUR AT NFFA, 90.00, CHAPTER JACKETS, 2,000.00, FLOWERS, 70.00, Error - reimbursement submitted, 91.35, TOTAL: 3,810.34; PLANK, KEVIN, SUPPLIES, 146.89; SUNSHINE FOODS #14 LENNOX, FOOD, 536.98; **FOOD SERVICE** - AMAZON CAPITAL SERVICES INC, CUPS FOR SP. DIET, 39.90; CHESTERMAN COMPANY, ALA CARTE, 1,085.76; DUST-TEX SERVICE, INC, TOWELS, 88.48; EAST SIDE JERSEY DAIRY INC, MILK, 4,981.17; FIRST DAKOTA INDEMNITY COMPANY, WORK COMP INSURANCE, 5,456.70; IS RESTAURANT EQUIPMENT SERVICES LLC, MAINTENANCE ON DISHWASHER, 257.25; JCL SOLUTIONS - JANITOR'S CLOSET, LTD, CLEANING CHEMICALS, 585.53; PAN-O-GOLD BAKING CO. ST. CLOUD, BREAD, 1,099.92; PERFORMANCE FOODSERVICE, PURCHASED FOOD AND SUPPLIES, 38,003.16; SUNSHINE FOODS #14 LENNOX, FOOD, 66.05.

There were no conflicts of interest to report.

**Action 65-11-25**

Moved by Slack, seconded by Vlastuin to approve the district's commercial package with a \$75,000 wind/hail deductible on all buildings and the invoice to EMC Insurance Companies for \$235,094.00.

**Action 66-11-25**

Moved by Bowers, seconded by Slack to approve the following new hire for the 2025-2026 school year:

Grant Fodness Assistant Boys' Basketball \$4,305.00

**Action 67-11-25**

Moved by Slack, seconded by Bowers to approve recognition of the following substitutes working in the district for the purpose of worker's compensation insurance.

**Substitute Teachers:**

Lisa Dasheur  
 Alexis Drew  
 Christopher Farnsworth  
 Lisa Kaupins  
 Christy Langman  
 Michelle Pepper  
 Cade Sherard

**Substitute Nurse**

Lisa Dasheur

**Substitute Custodian**

Jason Altman

**Action 68-11-25**

Moved by Bowers, seconded by Vlastuin to approve the contract with Stockwell Engineering for the Lennox High School parking lot resurfacing.

The Board reviewed the following bids for surplus property:

<u>Surplus Property Sale:</u>	<u>Paul Jacobson</u>	<u>Big Earl Lawn Care</u>
2000 Chevrolet K2500 Silverado		
Bid Amount	\$3,333.00	\$1,500.00

**Action 69-11-25**

Moved by Slack, seconded by Bowers to approve the bid of \$3,333.00 from Paul Jacobson for the sale of the 2000 Chevrolet K2500 Silverado.

**Action 70-11-25**

Moved by Vlastuin, seconded Buehner to approve paid lunch for all staff on November 20 for American Education Week.

The following classified employee resignation was approved by Mr. Shaw per Board policies 4025 and 4039:

Sandi Goltermann

SPED Educational Assistant

The following classified work agreement was approved by Mr. Shaw per Board policies 4025 and 4039:

Tracy Abbott Van Driver \$18.45/hour

Mr. Eich and Mrs. Havrevold reviewed the district 2024-2025 report card with the board.

Mr. Shaw reviewed the progress on the LHS addition with the board.

The Board was recognized by the Associated School Boards of South Dakota for receiving the ALL award for the 2024-2025 school year.

**Action 71-11-25**

Moved by Buehner, seconded by Vlastuin to have the Board go into executive session at 7:00 p.m. for the following:

- SDCL 1-25-2 (1) - Discussing the qualifications, competence, performance, character or fitness of any public officer or employee or prospective public officer or employee. The term, employee, does not include any independent contractor.

President Sandal declared the board out of executive session at 7:44 p.m.

**Action 72-11-25**

Moved by Bowers, seconded by Slack to adjourn at 7:45 p.m.

Scott Sandal  
Board President

Angela Arlt  
Business Manager

**LENNOX SCHOOL DISTRICT NO. 41-4**  
**CASH REPORT**  
**November 30, 2025**

	GENERAL FUND	CAPITAL OUTLAY FUND	SPECIAL EDUCATION FUND	DEBT SERVICE MS/HS	DEBT SERVICE AUX GYM/PAC	CAPITAL PROJECTS FUND	FOOD SERVICE FUND	OST/ PRESCHOOL PROGRAM	PRIVATE- PURPOSE TRUST FUNDS & CUSTODIAL ACCOUNTS	TOTAL
BEGINNING BALANCE	\$ 1,189,782.91	\$ 11,754.43	\$ 215,908.11	\$ 20,094.38	\$ 472,735.79	\$ 1,659,770.78	\$ 300,674.10	\$ 140,053.02	\$ 128,742.35	\$ 4,139,515.87
RECEIPTS										
TAXES	\$ 1,110,133.84	\$ 885,881.95	\$ 560,255.67		\$ 369,618.10	\$ 3,279.92				\$ 2,929,169.48
OTHER LOCAL	\$ 14,576.02	\$ 7,500.00					\$ 58,616.75	\$ 28,171.20	\$ 20,941.80	\$ 129,805.77
COUNTY	\$ 3,983.75									\$ 3,983.75
STATE	\$ 423,583.00		\$ 48,404.00							\$ 471,987.00
FEDERAL							\$ 21,543.01			\$ 21,543.01
SALE OF SURPLUS PROPERTY	\$ 3,333.00									\$ 3,333.00
LOANS IN	\$ 17,907.27									\$ 17,907.27
INSURANCE PROCEEDS										\$ -
CASHED CD										\$ -
CAPITAL LEASE ISSUED										\$ -
TRANSFER IN										\$ -
TOTAL RECEIPTS	\$ 1,573,516.88	\$ 893,381.95	\$ 608,659.67	\$ -	\$ 369,618.10	\$ 3,279.92	\$ 80,159.76	\$ 28,171.20	\$ 20,941.80	\$ 3,577,729.28
TOTAL RECEIPTS/CASH	\$ 2,763,299.79	\$ 905,136.38	\$ 824,567.78	\$ 20,094.38	\$ 842,353.89	\$ 1,663,050.70	\$ 380,833.86	\$ 168,224.22	\$ 149,684.15	\$ 7,717,245.15
EXPENDED	\$ 1,079,780.74	\$ 67,810.11	\$ 274,773.23	\$ -	\$ -	\$ 329,453.82	\$ 94,633.66	\$ 25,294.41	\$ 12,905.13	\$ 1,884,651.10
OTHER ADJUSTMENTS										
TRANSFERS OUT										\$ -
RECEIVABLES/PAYABLES ADJUSTMENT	\$ (885.84)		\$ (1,361.62)				\$ (6,354.17)	\$ 5.00		\$ (8,596.63)
TRANSFERRED TO CD										\$ -
LOANS TO OTHER FUNDS										\$ -
LOAN REPAYMENT		\$ 17,907.27								\$ 17,907.27
EQUIPMENT PURCHASE										\$ -
ENDING CASH BALANCE	\$ 1,684,404.89	\$ 819,419.00	\$ 551,156.17	\$ 20,094.38	\$ 842,353.89	\$ 1,333,596.88	\$ 292,554.37	\$ 142,929.81	\$ 136,774.02	\$ 5,823,283.41
CERTIFICATE OF DEPOSIT	\$ 1,684,404.89	\$ 819,419.00	\$ 551,156.17	\$ 20,094.38	\$ 842,353.89	\$ 1,333,596.88	\$ 292,554.37	\$ 142,929.81	\$ 136,774.02	\$ 5,823,283.41
NOVEMBER 2024 ENDING CASH BALANCE	\$ 1,761,406.50	\$ 659,733.52	\$ 632,344.88	\$ 17,655.11	\$ 861,265.69	\$ 8,037,894.26	\$ 365,765.46	\$ 112,048.28	\$ 128,483.11	\$ 12,576,596.81

Regular; Processing Month 11/2025; Accounts to Include Accounts with Activity

Fund: 10 GENERAL FUND						
Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
10 1110 000	AD VALOREM TAXES	3,191,855.00	1,104,047.88	1,203,916.26	37.72	1,987,938.74
10 1120 000	PRIOR YEARS AD VALOREM TAXES	20,000.00	4,749.56	9,284.55	46.42	10,715.45
10 1140 000	UTILITY TAXES	320,000.00	0.00	0.00	0.00	320,000.00
10 1190 000	PENALTIES AND INTEREST ON TAX	10,000.00	1,336.40	2,467.76	24.68	7,532.24
10 1510 000	EARNINGS ON INVESTMENTS	75,000.00	9,684.78	49,737.24	66.32	25,262.76
10 1710 000	ACTIVITY TICKETS	18,500.00	135.00	18,805.00	101.65	(305.00)
10 1710 350	FOOTBALL ADMISSION TICKETS	9,000.00	768.00	9,384.40	104.27	(384.40)
10 1710 351	B BASKETBALL ADMISSION TICKETS	4,000.00	0.00	0.00	0.00	4,000.00
10 1710 352	WRESTLING ADMISSION TICKETS	1,000.00	0.00	0.00	0.00	1,000.00
10 1710 361	G BASKETBALL ADMISSION TICKETS	4,000.00	0.00	0.00	0.00	4,000.00
10 1710 362	VOLLEYBALL ADMISSION TICKETS	4,500.00	493.22	8,414.22	186.98	(3,914.22)
10 1710 370	B/G TRACK ADMISSION TICKETS	3,000.00	0.00	0.00	0.00	3,000.00
10 1740 000	CO-CURRICULAR RENTALS	500.00	0.00	0.00	0.00	500.00
10 1790 350	FOOTBALL REVENUE	500.00	123.10	123.10	24.62	376.90
10 1790 351	BOYS BASKETBALL REVENUE	500.00	0.00	0.00	0.00	500.00
10 1790 352	WRESTLING REVENUE	250.00	0.00	0.00	0.00	250.00
10 1790 361	GIRLS BASKETBALL REVENUE	500.00	0.00	(480.00)	(96.00)	980.00
10 1790 362	VOLLEYBALL REVENUE	500.00	0.00	59.92	11.98	440.08
10 1790 370	TRACK REVENUE	1,500.00	0.00	300.00	20.00	1,200.00
10 1790 372	CROSS COUNTRY INCOME	2,000.00	330.00	1,430.00	71.50	570.00
10 1790 376	LENKOTA INCOME	200.00	0.00	0.00	0.00	200.00
10 1790 377	ORAL INTERP ACTIVITY INCOME	0.00	172.00	172.00	0.00	(172.00)
10 1910 000	RENTALS	1,000.00	0.00	0.00	0.00	1,000.00
10 1920 000	CONTRIBUTIONS AND DONATIONS	21,575.00	0.00	20,000.00	92.70	1,575.00
10 1920 021	LE SUNSHINE DONATIONS	0.00	0.00	1,927.27	0.00	(1,927.27)
10 1920 026	BACKPACK PROGRAM DONATIONS	0.00	0.00	193.00	0.00	(193.00)
10 1920 028	WE SUNSHINE DONATIONS	0.00	291.95	319.25	0.00	(319.25)
10 1920 030	IS SUNSHINE DONATIONS	0.00	552.60	1,138.35	0.00	(1,138.35)
10 1920 039	SPONSORSHIP CONTRIBUTIONS	0.00	25.37	17,604.44	0.00	(17,604.44)
10 1973 000	ADMIN MEDICAID	14,000.00	0.00	6,419.97	45.86	7,580.03
10 1979 000	ONLINE PAYMENT CONVENIENCE FEE	11,000.00	1,200.00	5,313.00	48.30	5,687.00
10 1990 000	OTHER	4,000.00	0.00	39.50	0.99	3,960.50
10 1990 116	READY TO START-UNITED WAY	5,859.00	0.00	0.00	0.00	5,859.00
10 1990 428	LAPTOP USER FEES	25,000.00	800.00	21,875.00	87.50	3,125.00
	Subtotal: LOCAL SOURCES	3,749,739.00	1,124,709.86	1,378,444.23	36.76	2,371,294.77
10 2110 000	COUNTY APPORTIONMENT	38,000.00	3,983.75	17,978.46	47.31	20,021.54
	Subtotal: INTERMEDIATE SOURCES	38,000.00	3,983.75	17,978.46	47.31	20,021.54
10 3111 000	STATE AID	4,772,508.00	423,583.00	2,033,900.00	42.62	2,738,608.00
10 3112 000	STATE APPORTIONMENT	120,000.00	0.00	0.00	0.00	120,000.00
10 3114 000	BANK FRANCHISE TAX	100,000.00	0.00	0.00	0.00	100,000.00
	Subtotal: STATE SOURCES	4,992,508.00	423,583.00	2,033,900.00	40.74	2,958,608.00
10 4153 415	TITLE IV, PART A	13,680.00	0.00	0.00	0.00	13,680.00
10 4158 401	TITLE I ACADEMIC ACHIEVEMENT	38,488.00	0.00	0.00	0.00	38,488.00
10 4159 107	TITLE II PART A	35,686.00	0.00	0.00	0.00	35,686.00
	Subtotal: FEDERAL SOURCES	87,854.00	0.00	0.00	0.00	87,854.00
10 5110 197	OPERATING TRANSFERS IN FROM CO	200,000.00	0.00	0.00	0.00	200,000.00
10 5130 000	SALE OF SURPLUS PROPERTY	0.00	3,333.00	3,333.00	0.00	(3,333.00)

**Revenue Summary Report**

Processing Month: 11/2025

Regular; Processing Month 11/2025; Accounts to Include Accounts with Activity

**Fund: 10 GENERAL FUND**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
	Subtotal: 5000	200,000.00	3,333.00	3,333.00	1.67	196,667.00
10 7000 000	SURPLUS USE/CASH APPLIED	19,173.00	0.00	0.00	0.00	19,173.00
	Subtotal: SURPLUS USE/CASH APPLIED	19,173.00	0.00	0.00	0.00	19,173.00
	Fund Total:	9,087,274.00	1,555,609.61	3,433,655.69	37.79	5,653,618.31

Regular; Processing Month 11/2025; Accounts to Include Accounts with Activity

Fund: 21 CAPITAL OUTLAY						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
21 1110 000	AD VALOREM TAXES	2,617,678.00	882,915.82	958,504.42	36.62	1,659,173.58
21 1120 000	PRIOR YEARS AD VALOREM TAXES	3,000.00	1,761.01	4,391.75	146.39	(1,391.75)
21 1190 000	PENALTIES AND INTEREST ON TAX	2,000.00	1,205.12	1,898.38	94.92	101.62
21 1920 000	CONTRIBUTIONS AND DONATIONS	0.00	0.00	8,605.95	0.00	(8,605.95)
21 1920 039	SPONSORSHIP ACCOUNT CONTRIBUTIONS	0.00	7,500.00	24,500.00	0.00	(24,500.00)
21 1990 002	SIOUX FALLS MINOR BOUNDARY CHANGE TAX PAYMENT	230,000.00	0.00	115,337.50	50.15	114,662.50
21 1990 117	ERATE REIMBURSEMENT	27,760.00	0.00	27,760.00	100.00	0.00
Subtotal: LOCAL SOURCES		2,880,438.00	893,381.95	1,140,998.00	39.61	1,739,440.00
21 4151 111	OTHER FEDERAL REVENUE - CLEAN DIESEL	49,655.00	0.00	49,581.94	99.85	73.06
Subtotal: FEDERAL SOURCES		49,655.00	0.00	49,581.94	99.85	73.06
21 7000 000	SURPLUS USE/CASH APPLIED	(234,776.00)	0.00	0.00	0.00	(234,776.00)
Subtotal: SURPLUS USE/CASH APPLIED		(234,776.00)	0.00	0.00	0.00	(234,776.00)
Fund Total:		2,695,317.00	893,381.95	1,190,579.94	44.17	1,504,737.06

Regular; Processing Month 11/2025; Accounts to Include Accounts with Activity

<b>Fund: 22 SPECIAL EDUCATION FUND</b>						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
22 1110 000	AD VALOREM TAXES	1,664,755.00	558,876.11	608,140.15	36.53	1,056,614.85
22 1120 000	PRIOR YEARS AD VALOREM TAXES	4,000.00	1,215.43	3,060.58	76.51	939.42
22 1190 000	PENALTIES AND INTEREST ON TAX	1,500.00	164.13	635.56	42.37	864.44
22 1920 012	DONATIONS TO COFFEE SHOP	0.00	0.00	2,000.00	0.00	(2,000.00)
22 1972 000	MEDICAID REVENUE	15,000.00	0.00	385.69	2.57	14,614.31
22 1973 000	ADMIN MEDICAID REVENUE	2,500.00	0.00	1,132.95	45.32	1,367.05
22 1990 012	COFFEE SHOP REVENUE	0.00	0.00	293.17	0.00	(293.17)
	Subtotal: LOCAL SOURCES	1,687,755.00	560,255.67	615,648.10	36.48	1,072,106.90
22 3121 000	EXCEPTIONAL CHILDREN-STATE AID	560,799.00	48,404.00	242,148.00	43.18	318,651.00
	Subtotal: STATE SOURCES	560,799.00	48,404.00	242,148.00	43.18	318,651.00
22 4175 403	IDEA PART B	260,540.00	0.00	0.00	0.00	260,540.00
22 4186 404	IDEA PRESCHOOL	6,873.00	0.00	0.00	0.00	6,873.00
	Subtotal: FEDERAL SOURCES	267,413.00	0.00	0.00	0.00	267,413.00
22 7000 000	SURPLUS USE/CASH APPLIED	170,200.20	0.00	0.00	0.00	170,200.20
	Subtotal: SURPLUS USE/CASH APPLIED	170,200.20	0.00	0.00	0.00	170,200.20
	Fund Total:	2,686,167.20	608,659.67	857,796.10	31.93	1,828,371.10

Regular; Processing Month 11/2025; Accounts to Include Accounts with Activity

Fund: 33 BOND REDEMPTION FUND - AUX GYM & PAC

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
33 1110 000	AD VALOREM TAXES	1,069,375.00	368,708.04	401,209.05	37.52	668,165.95
33 1120 000	PRIOR YEARS AD VALOREM TAXES	400.00	583.62	1,606.08	401.52	(1,206.08)
33 1190 000	PENALTIES AND INTEREST ON TAX	300.00	326.44	617.35	205.78	(317.35)
Subtotal: LOCAL SOURCES		1,070,075.00	369,618.10	403,432.48	37.70	666,642.52
Fund Total:		1,070,075.00	369,618.10	403,432.48	37.70	666,642.52

Regular; Processing Month 11/2025; Accounts to Include Accounts with Activity

**Fund: 41 CAPITAL PROJECTS**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
41 1510 000	EARNINGS ON INVESTMENTS	0.00	3,279.92	24,806.37	0.00	(24,806.37)
	Subtotal: LOCAL SOURCES	0.00	3,279.92	24,806.37	0.00	(24,806.37)
41 7000 000	SURPLUS USE/CASH APPLIED	2,500,000.00	0.00	0.00	0.00	2,500,000.00
	Subtotal: SURPLUS USE/CASH APPLIED	2,500,000.00	0.00	0.00	0.00	2,500,000.00
	Fund Total:	2,500,000.00	3,279.92	24,806.37	0.99	2,475,193.63

Regular; Processing Month 11/2025; Accounts to Include Accounts with Activity

**Fund: 51 FOOD SERVICE**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
51 1510 000	EARNINGS ON INVESTMENTS	9,000.00	1,064.60	5,208.23	57.87	3,791.77
51 1610 000	SALES TO PUPILS	380,000.00	39,786.00	148,174.25	38.99	231,825.75
51 1620 000	SALES TO ADULTS	4,000.00	325.50	1,335.55	33.39	2,664.45
51 1630 000	A LA CARTE SALES	200,000.00	17,304.15	63,273.15	31.64	136,726.85
51 1690 000	MISC REV	5,000.00	136.50	1,783.78	35.68	3,216.22
	Subtotal: LOCAL SOURCES	598,000.00	58,616.75	219,774.96	36.75	378,225.04
51 3810 000	STATE REVENUE	2,000.00	0.00	0.00	0.00	2,000.00
	Subtotal: STATE SOURCES	2,000.00	0.00	0.00	0.00	2,000.00
51 4810 000	FEDERAL REIMBURSEMENT	185,000.00	21,543.01	51,426.25	27.80	133,573.75
51 4820 000	DONATED COMMODITIES FED SOURCE	55,000.00	0.00	0.00	0.00	55,000.00
	Subtotal: FEDERAL SOURCES	240,000.00	21,543.01	51,426.25	21.43	188,573.75
51 7000 000	SURPLUS USE/CASH APPLIED	21,408.00	0.00	0.00	0.00	21,408.00
	Subtotal: SURPLUS USE/CASH APPLIED	21,408.00	0.00	0.00	0.00	21,408.00
	Fund Total:	861,408.00	80,159.76	271,201.21	31.48	590,206.79

Regular; Processing Month 11/2025; Accounts to Include Accounts with Activity

**Fund: 53 AFTER SCHOOL PROGRAM**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
53 1332 005	DRIVER'S EDUCATION FEES	13,500.00	0.00	0.00	0.00	13,500.00
53 1332 031	SUMMER BAND LESSON FEES	3,410.00	0.00	0.00	0.00	3,410.00
53 1340 000	PRESCHOOL TUITION	113,100.00	7,595.00	29,025.00	25.66	84,075.00
53 1610 000	SALES TO PUPILS	8,000.00	0.00	0.00	0.00	8,000.00
53 1979 006	OTHER CHARGES FOR SERVICES - ACT PREP	1,975.00	0.00	0.00	0.00	1,975.00
53 1982 000	AFTER SCHOOL ELEMENTARY REVENUE	310,000.00	20,576.20	130,820.83	42.20	179,179.17
Subtotal: LOCAL SOURCES		449,985.00	28,171.20	159,845.83	35.52	290,139.17
53 4810 000	FEDERAL REIMBURSEMENT	9,000.00	0.00	4,597.65	51.09	4,402.35
Subtotal: FEDERAL SOURCES		9,000.00	0.00	4,597.65	51.09	4,402.35
53 7000 000	SURPLUS USE/CASH APPLIED	(16,536.00)	0.00	0.00	0.00	(16,536.00)
Subtotal: SURPLUS USE/CASH APPLIED		(16,536.00)	0.00	0.00	0.00	(16,536.00)
Fund Total:		442,449.00	28,171.20	164,443.48	37.17	278,005.52

**Revenue Summary Report**

Processing Month: 11/2025

Regular; Processing Month 11/2025; Accounts to Include Accounts with Activity

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	19,342,690.20	3,538,880.21	6,345,915.27	32.81	12,996,774.93

**Expenditure Report by Function - SUMMARY**  
11/2025

Regular; Processing Month 11/2025; Fund Number 10, 21, 22, 32, 33, 41, 51, 53

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
10	GENERAL FUND								
1111	ELEMENTARY PROGRAM	\$2,386,297.00	\$209,425.80	\$615,625.04	26.08	\$1,770,671.96	\$0.00	\$6,756.51	\$1,763,915.45
1121	MIDDLE SCHOOL	\$689,596.00	\$62,612.27	\$178,479.15	26.20	\$511,116.85	\$0.00	\$2,163.24	\$508,953.61
1131	HIGH SCHOOL PROGRAM	\$1,298,935.00	\$117,605.80	\$337,699.55	26.27	\$961,235.45	\$0.00	\$3,553.79	\$957,681.66
1132	SUMMER SCHOOL	\$14,750.00	\$1,254.26	\$4,853.24	32.90	\$9,896.76	\$0.00	\$0.00	\$9,896.76
1250	ELL	\$37,630.00	\$3,657.44	\$9,919.14	26.36	\$27,710.86	\$0.00	\$0.00	\$27,710.86
1273	TITLE I	\$38,388.00	\$4,460.99	\$11,317.90	29.48	\$27,070.10	\$0.00	\$0.00	\$27,070.10
2115	DRUG AND ALCOHOL SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2116	TITLE I ATTENDANCE AND SOCIAL WORK SERVICE	\$100.00	\$0.00	\$0.00	0.00	\$100.00	\$0.00	\$0.00	\$100.00
2119	BACKPACK FOOD PROGRAM	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2122	COUNSELING SERVICES	\$217,085.00	\$18,397.93	\$53,661.70	25.45	\$163,423.30	\$0.00	\$1,578.52	\$161,844.78
2134	HEALTH SERVICES	\$116,980.00	\$11,230.76	\$34,211.93	29.53	\$82,768.07	\$0.00	\$337.04	\$82,431.03
2139	OTHER HEALTH SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2211	DIRECTOR OF INSTRUCTION	\$60,620.00	\$5,135.35	\$24,951.25	41.16	\$35,668.75	\$0.00	\$0.00	\$35,668.75
2212	CURRICULUM DEVELOPMENT	\$57,870.00	\$4,837.01	\$23,689.93	40.94	\$34,180.07	\$0.00	\$0.00	\$34,180.07
2213	INSTRUCTIONAL STAFF TRAINING	\$6,824.00	\$837.96	\$2,127.16	31.17	\$4,696.84	\$0.00	\$0.00	\$4,696.84
2214	TITLE I PROFESSIONAL DEVELOPMENT SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2219	OTHER IMPROVEMENT OF INSTRUCTION	\$13,680.00	\$0.00	\$7,016.31	100.12	\$6,663.69	\$0.00	\$6,680.00	(\$16.31)
2222	LIBRARY SERVICES	\$151,562.00	\$13,357.36	\$36,806.88	24.31	\$114,755.12	\$0.00	\$43.00	\$114,712.12
2227	TECHNOLOGY	\$195,460.00	\$15,843.95	\$83,952.39	42.95	\$111,507.61	\$0.00	\$0.00	\$111,507.61
2311	BOARD OF EDUCATION	\$47,600.00	\$38,364.11	\$42,684.31	91.00	\$4,915.69	\$0.00	\$629.49	\$4,286.20
2314	ELECTION SERVICE	\$1,230.00	\$0.00	\$0.00	0.00	\$1,230.00	\$0.00	\$0.00	\$1,230.00
2315	LEGAL SERVICE	\$10,000.00	\$150.00	\$700.00	7.00	\$9,300.00	\$0.00	\$0.00	\$9,300.00
2317	AUDIT SERVICE	\$20,000.00	\$0.00	\$9,688.78	48.44	\$10,311.22	\$0.00	\$0.00	\$10,311.22
2321	SUPERINTENDENT ADMINISTRATION	\$215,089.00	\$17,771.78	\$97,937.13	45.93	\$117,151.87	\$0.00	\$854.55	\$116,297.32
2322	COMMUNITY RELATIONS SERVICES	\$3,700.00	\$0.00	\$2,739.19	74.03	\$960.81	\$0.00	\$0.00	\$960.81
2410	PRINCIPAL'S OFFICE	\$691,866.00	\$61,417.88	\$264,184.51	38.20	\$427,681.49	\$0.00	\$99.00	\$427,582.49
2490	SCHOOL ADMINISTRATION OTHER SUPPORT SERV	\$2,500.00	\$0.00	\$1,647.21	65.89	\$852.79	\$0.00	\$0.00	\$852.79
2529	BUSINESS OFFICE	\$276,060.00	\$24,380.54	\$109,510.68	39.85	\$166,549.32	\$0.00	\$502.40	\$166,046.92
2549	PLANT OPERATION & MAINT	\$1,518,352.00	\$317,100.55	\$674,666.60	44.61	\$843,685.40	\$0.00	\$2,620.52	\$841,064.88
2552	STUDENT TRANSPORTATION	\$467,440.00	\$79,983.29	\$168,408.87	36.33	\$299,031.13	\$0.00	\$1,423.54	\$297,607.59
2633	PUBLIC INFORMATION SERVICES	\$8,700.00	\$0.00	\$100.00	1.15	\$8,600.00	\$0.00	\$0.00	\$8,600.00
2642	RECRUITMENT AND PLACEMENT	\$6,700.00	\$352.75	\$1,686.75	25.18	\$5,013.25	\$0.00	\$0.00	\$5,013.25
4400	PAYMENTS TO STATE UNEMPLOYMENT	\$500.00	\$0.00	\$0.00	0.00	\$500.00	\$0.00	\$0.00	\$500.00
4500	EARLY RETIREMENT	\$35,088.00	\$0.00	\$17,543.87	50.00	\$17,544.13	\$0.00	\$0.00	\$17,544.13
6100	BOYS ACTIVITIES	\$106,795.00	\$14,540.85	\$32,852.64	33.67	\$73,942.36	\$0.00	\$3,109.30	\$70,833.06
6200	GIRLS ACTIVITIES	\$78,720.00	\$13,620.69	\$31,531.37	40.06	\$47,188.63	\$0.00	\$0.00	\$47,188.63

**Expenditure Report by Function - SUMMARY**  
 11/2025

Regular; Processing Month 11/2025; Fund Number 10, 21, 22, 32, 33, 41, 51, 53

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
6500	ACTIVITIES TRANSPORTATION	\$36,232.00	\$8,500.63	\$13,962.36	38.54	\$22,269.64	\$0.00	\$0.00	\$22,269.64
6900	COMBINED BOYS/GIRLS ACTIVITIES	\$274,925.00	\$34,940.79	\$92,297.39	37.66	\$182,627.61	\$0.00	\$11,247.93	\$171,379.68
7000	CONTINGENCIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
8110	OPERATING TRANSFERS OUT	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	GENERAL FUND	\$9,087,274.00	\$1,079,780.74	\$2,986,453.23	33.32	\$6,100,820.77	\$0.00	\$41,598.83	\$6,059,221.94

**Expenditure Report by Function - SUMMARY**  
11/2025

Regular; Processing Month 11/2025; Fund Number 10, 21, 22, 32, 33, 41, 51, 53

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
21	<b>CAPITAL OUTLAY</b>								
1111	ELEMENTARY PROGRAM	\$188,885.00	\$12,009.97	\$138,211.79	73.30	\$50,673.21	\$0.00	\$243.12	\$50,430.09
1121	MIDDLE SCHOOL	\$47,819.00	\$392.66	\$42,109.58	88.06	\$5,709.42	\$0.00	\$0.00	\$5,709.42
1131	HIGH SCHOOL PROGRAM	\$159,932.00	\$1,297.53	\$158,725.28	108.82	\$1,206.72	\$0.00	\$15,316.65	(\$14,109.93)
2134	HEALTH SERVICES	\$500.00	\$0.00	\$0.00	0.00	\$500.00	\$0.00	\$0.00	\$500.00
2152	SPEECH PATHOLOGY SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2222	LIBRARY SERVICES	\$19,000.00	\$1,438.40	\$3,722.46	22.93	\$15,277.54	\$0.00	\$635.00	\$14,642.54
2227	TECHNOLOGY	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2321	SUPERINTENDENT ADMINISTRATION	\$1,000.00	\$0.00	\$839.63	83.96	\$160.37	\$0.00	\$0.00	\$160.37
2410	PRINCIPAL'S OFFICE	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2529	BUSINESS OFFICE	\$2,300.00	\$768.80	\$1,931.70	114.20	\$368.30	\$0.00	\$695.00	(\$326.70)
2535	CONSTRUCTION AND IMPROVEMENTS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2544	CARE/UPKEEP OF EQUIPMENT	\$30,630.00	\$8,737.50	\$16,171.75	52.80	\$14,458.25	\$0.00	\$0.00	\$14,458.25
2546	SECURITY SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2549	PLANT OPERATION & MAINT	\$593,933.00	\$22,622.66	\$369,025.36	77.33	\$224,907.64	\$0.00	\$90,279.40	\$134,628.24
2552	STUDENT TRANSPORTATION	\$220,000.00	\$13,685.33	\$220,286.26	100.18	(\$286.26)	\$0.00	\$113.92	(\$400.18)
2562	FOOD PREPARATION/DISPENSING	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000	DEBT SERVICE	\$1,177,683.00	\$5,125.26	\$989,815.05	84.05	\$187,867.95	\$0.00	\$0.00	\$187,867.95
6100	BOYS ACTIVITIES	\$15,925.00	\$1,225.00	\$16,253.87	103.52	(\$328.87)	\$0.00	\$231.66	(\$560.53)
6200	GIRLS ACTIVITIES	\$6,000.00	\$0.00	\$0.00	47.66	\$6,000.00	\$0.00	\$2,859.80	\$3,140.20
6900	COMBINED BOYS/GIRLS ACTIVITIES	\$31,710.00	\$507.00	\$37,497.19	164.11	(\$5,787.19)	\$0.00	\$14,541.00	(\$20,328.19)
8110	OPERATING TRANSFERS OUT	\$200,000.00	\$0.00	\$0.00	0.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00
8120	OTHER FINANCING USES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
8150	DISCOUNT ON BONDS ISSUED	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	<b>CAPITAL OUTLAY</b>	<b>\$2,695,317.00</b>	<b>\$67,810.11</b>	<b>\$1,994,589.92</b>	<b>78.64</b>	<b>\$700,727.08</b>	<b>\$0.00</b>	<b>\$124,915.55</b>	<b>\$575,811.53</b>

**Expenditure Report by Function - SUMMARY**  
11/2025

Regular; Processing Month 11/2025; Fund Number 10, 21, 22, 32, 33, 41, 51, 53

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
22	SPECIAL EDUCATION FUND								
1221	MILD TO MODERATE	\$825,262.00	\$83,290.11	\$227,314.17	27.54	\$597,947.83	\$0.00	\$0.00	\$597,947.83
1222	SEVERE	\$648,258.00	\$67,039.64	\$191,959.47	29.89	\$456,298.53	\$0.00	\$1,806.52	\$454,492.01
1223	DAY PROGRAMS	\$175,875.00	\$24,950.38	\$130,178.92	74.08	\$45,696.08	\$0.00	\$116.00	\$45,580.08
1224	RESIDENTIAL PROGRAMS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1226	EARLY CHILDHOOD PROGRAMS	\$145,403.40	\$15,366.16	\$41,969.30	29.20	\$103,434.10	\$0.00	\$483.57	\$102,950.53
1227	PROLONG ASSISTANCE	\$1,900.00	\$0.00	\$0.00	0.00	\$1,900.00	\$0.00	\$0.00	\$1,900.00
2113	SOCIAL WORK SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2122	COUNSELING SERVICES	\$86,030.00	\$7,564.58	\$21,726.73	25.25	\$64,303.27	\$0.00	\$0.00	\$64,303.27
2134	HEALTH SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2142	PSYCHOLOGICAL TESTING SERVICES	\$192,270.00	\$18,006.53	\$50,701.27	26.37	\$141,568.73	\$0.00	\$0.00	\$141,568.73
2152	SPEECH PATHOLOGY SERVICES	\$276,610.00	\$24,098.86	\$73,015.70	26.79	\$203,594.30	\$0.00	\$1,083.29	\$202,511.01
2171	PHYSICAL THERAPY	\$37,000.00	\$4,188.50	\$9,927.85	26.83	\$27,072.15	\$0.00	\$0.00	\$27,072.15
2172	OCCUPATIONAL THERAPY	\$55,774.00	\$6,264.42	\$15,112.40	28.80	\$40,661.60	\$0.00	\$948.50	\$39,713.10
2179	OTHER THERAPY SERVICE	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2219	OTHER IMPROVEMENT OF INSTRUCTION	\$17,411.30	\$839.86	\$6,154.87	35.35	\$11,256.43	\$0.00	\$0.00	\$11,256.43
2227	TECHNOLOGY	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2710	ADMINISTRATION COSTS	\$166,719.00	\$14,147.76	\$69,186.77	41.50	\$97,532.23	\$0.00	\$0.00	\$97,532.23
2712	ADMIN COSTS-EMOTIONALLY DIST	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2713	ADMIN COSTS-COGNITIVE DISABILITY	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2714	ADMIN COSTS-HEARING IMPAIR	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2715	ADMIN COSTS-LEARNING DISABLED	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2716	ADMIN COSTS-MULTIPLE DISABIL	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2717	ADMIN COSTS-ORTHOPEdic IMPAIR	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2719	ADMIN COSTS-DEAFNESS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2720	ADMIN COSTS-SPEECH/LANGUAGE	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2721	ADMIN COSTS-OTHER HEALTH IMP	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2722	ADMIN COSTS-AUTISM	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2723	ADMIN COSTS-TRAUMATIC BRAIN	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2724	ADMIN COSTS-PRESCHOOL	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2725	ADMIN COSTS-EARLY INTERVENTION	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2732	EMOTIONALLY DISTURBED TRANS	\$2,691.25	\$925.93	\$2,020.34	75.07	\$670.91	\$0.00	\$0.00	\$670.91
2733	COGNITIVE DISABILITY TRANSPORTATION	\$8,073.75	\$1,667.19	\$3,849.50	47.68	\$4,224.25	\$0.00	\$0.00	\$4,224.25
2734	HEARING IMPAIRMENTS TRANS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2735	SPECIFIC LEARNING DISABLED TR	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2736	MULTIPLE DISABILITIES TRANS	\$8,073.75	\$938.60	\$3,477.07	43.07	\$4,596.68	\$0.00	\$0.00	\$4,596.68
2737	ORTHOPEdic IMPAIRMENTS TRANS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Expenditure Report by Function - SUMMARY**  
 11/2025

Regular; Processing Month 11/2025; Fund Number 10, 21, 22, 32, 33, 41, 51, 53

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
2739	DEAFNESS TRANSPORTATION	\$0.00	\$0.00	\$398.62	0.00	(\$398.62)	\$0.00	\$0.00	(\$398.62)
2740	SPEECH/LANGUAGE IMPAIR TRANS	\$3,229.50	\$259.84	\$412.52	12.77	\$2,816.98	\$0.00	\$0.00	\$2,816.98
2741	OTHER HEALTH IMPAIRED	\$2,691.25	\$925.97	\$2,020.41	75.07	\$670.84	\$0.00	\$0.00	\$670.84
2742	AUTISM - TRANSPORTATION	\$10,765.00	\$1,611.18	\$4,496.57	41.77	\$6,268.43	\$0.00	\$0.00	\$6,268.43
2743	TRAUMATIC BRAIN INJURY TRANS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2744	EARLY CHILDHOOD TRANSPORATION	\$22,130.00	\$2,687.72	\$5,287.68	23.89	\$16,842.32	\$0.00	\$0.00	\$16,842.32
2756	OTHER SPED COSTS-MULTIPLE DISABILITIES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
8110	OPERATING TRANSFERS OUT	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
22	SPECIAL EDUCATION FUND	\$2,686,167.20	\$274,773.23	\$859,210.16	32.15	\$1,826,957.04	\$0.00	\$4,437.88	\$1,822,519.16

**Expenditure Report by Function - SUMMARY**  
 11/2025

Regular; Processing Month 11/2025; Fund Number 10, 21, 22, 32, 33, 41, 51, 53

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
32	BOND REDEMPTION FUND NEW HS								
5000	DEBT SERVICE	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
8110	OPERATING TRANSFERS OUT	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
8120	OTHER FINANCING USES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
8150	DISCOUNT ON BONDS ISSUED	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
32	BOND REDEMPTION FUND NEW HS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Expenditure Report by Function - SUMMARY**  
 11/2025

Regular; Processing Month 11/2025; Fund Number 10, 21, 22, 32, 33, 41, 51, 53

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
33	BOND REDEMPTION FUND - AUX GYM & PAC								
5000	DEBT SERVICE	\$1,070,075.00	\$0.00	\$650,350.00	60.78	\$419,725.00	\$0.00	\$0.00	\$419,725.00
8110	OPERATING TRANSFERS OUT	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
33	BOND REDEMPTION FUND - AUX GYM & PAC	\$1,070,075.00	\$0.00	\$650,350.00	60.78	\$419,725.00	\$0.00	\$0.00	\$419,725.00

**Expenditure Report by Function - SUMMARY**  
 11/2025

Regular; Processing Month 11/2025; Fund Number 10, 21, 22, 32, 33, 41, 51, 53

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
41	CAPITAL PROJECTS								
2535	CONSTRUCTION AND IMPROVEMENTS	\$2,500,000.00	\$329,453.82	\$1,480,353.78	83.06	\$1,019,646.22	\$0.00	\$596,191.43	\$423,454.79
5000	DEBT SERVICE	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
8110	OPERATING TRANSFERS OUT	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
41	CAPITAL PROJECTS	\$2,500,000.00	\$329,453.82	\$1,480,353.78	83.06	\$1,019,646.22	\$0.00	\$596,191.43	\$423,454.79

**Expenditure Report by Function - SUMMARY**  
 11/2025

Regular; Processing Month 11/2025; Fund Number 10, 21, 22, 32, 33, 41, 51, 53

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
51	FOOD SERVICE								
1140	PRESCHOOL PROGRAM	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1141	REGULAR PRESCHOOL	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2562	FOOD PREPARATION/DISPENSING	\$861,408.00	\$94,633.66	\$270,316.87	32.91	\$591,091.13	\$0.00	\$13,160.94	\$577,930.19
51	FOOD SERVICE	\$861,408.00	\$94,633.66	\$270,316.87	32.91	\$591,091.13	\$0.00	\$13,160.94	\$577,930.19

**Expenditure Report by Function - SUMMARY**  
 11/2025

Regular; Processing Month 11/2025; Fund Number 10, 21, 22, 32, 33, 41, 51, 53

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
53	AFTER SCHOOL PROGRAM								
1140	PRESCHOOL PROGRAM	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1141	REGULAR PRESCHOOL	\$105,740.00	\$8,255.56	\$31,010.75	29.38	\$74,729.25	\$0.00	\$57.42	\$74,671.83
3500	AFTER SCHOOL PROGRAM	\$317,824.00	\$15,947.55	\$119,932.15	37.74	\$197,891.85	\$0.00	\$20.99	\$197,870.86
3900	OTHER COMMUNITY SERVICE	\$18,885.00	\$1,091.30	\$8,174.06	43.28	\$10,710.94	\$0.00	\$0.00	\$10,710.94
8110	OPERATING TRANSFERS OUT	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
53	AFTER SCHOOL PROGRAM	\$442,449.00	\$25,294.41	\$159,116.96	35.98	\$283,332.04	\$0.00	\$78.41	\$283,253.63

**Expenditure Report by Function - SUMMARY**  
 11/2025

Regular; Processing Month 11/2025; Fund Number 10, 21, 22, 32, 33, 41, 51, 53

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
<hr/>									
	Grand Total:	\$19,342,690.20	\$1,871,745.97	\$8,400,390.92	47.46	\$10,942,299.28	\$0.00	\$780,383.04	\$10,161,916.24

**LENNOX SCHOOL DISTRICT 41-4  
PRIVATE-PURPOSE TRUST FUNDS AND CUSTODIAL ACCOUNTS  
November 30, 2025**

	Balance at <u>11/1/2025</u>	<u>Revenue</u>	<u>Expenditures</u>	Balance at <u>11/30/2025</u>
FFA	\$ 9,606.78	\$ 400.00	2,871.00	\$ 7,135.78
FCCLA	13,118.32			13,118.32
HOSA	761.06			761.06
Clearing Account	91.35		91.35	-
Cheer Team Club	3,123.94			3,123.94
Tennis Club	2,000.97		146.89	1,854.08
Volleyball Club	4,800.06			4,800.06
Educators Rising	-	1,515.00		1,515.00
Wrestling Club	1,371.43			1,371.43
Middle School Student Council	267.68			267.68
Girls Basketball Club	3,917.57			3,917.57
Boys Basketball Club	3,887.67			3,887.67
Football Club	5,807.85	1,300.00	341.70	6,766.15
Golf Club	491.85			491.85
Debate Club	1,629.56	76.00	195.28	1,510.28
Cross Country Club	837.68	169.50	135.00	872.18
Health Savings Account	-	5,112.85	5,112.85	-
Flexible Savings Account	24,252.51	4,652.16	2,943.68	25,960.99
Track Club	2,050.35			2,050.35
National Honor Society	225.77			225.77
Softball	731.12			731.12
Trust and Agency Scholarship	36,239.78	490.77		36,730.55
Hillman Weaver Scholarship	6,250.00			6,250.00
Teachers Spirit Scholarship	619.00			619.00
Class of 2026	2,294.95			2,294.95
Class of 2027	5,954.93	5.00		5,959.93
Class of 2028	4,262.13	5.00		4,267.13
Class of 2029	370.00			370.00
Student Council	993.56		817.38	176.18
Imprest	(7,215.52)	7,215.52	250.00	(250.00)
	-	-	-	-
	<u>128,742.35</u>	<u>20,941.80</u>	<u>12,905.13</u>	<u>136,779.02</u>

**LENNOX SCHOOL DISTRICT NO. 41-4  
PAYROLL REPORT  
November 2025**

SALARIES		Previous Month
GENERAL FUND		
REGULAR INSTRUCTION	291,245.33	290,466.08
ENGLISH LANGUAGE LEARNERS	2,458.39	2,323.99
TITLE I INSTRUCTION	2,663.28	2,517.68
SUPPORT SERVICES	196,567.05	194,975.29
CO-CURRICULAR ACTIVITIES	46,191.32	30,382.13
TOTAL GENERAL FUND	<u>539,125.37</u>	<u>520,665.17</u>
SPECIAL EDUCATION	174,500.90	173,235.27
FOOD SERVICE	33,507.09	34,442.79
AFTER SCHOOL PROGRAM	17,793.71	16,764.56
TOTAL SALARIES	<u><u>764,927.07</u></u>	<u><u>745,107.79</u></u>
BENEFITS		
GENERAL FUND		
REGULAR INSTRUCTION	70,547.04	70,487.18
ENGLISH LANGUAGE LEARNERS	566.05	555.78
TITLE I INSTRUCTION	613.24	602.10
SUPPORT SERVICES	47,804.62	47,724.15
CO-CURRICULAR ACTIVITIES	5,606.44	4,305.42
TOTAL GENERAL FUND	<u>125,137.39</u>	<u>123,674.63</u>
SPECIAL EDUCATION	47,331.80	48,122.70
FOOD SERVICE	9,462.65	8,473.69
AFTER SCHOOL PROGRAM	3,020.29	2,948.52
TOTAL BENEFITS	<u><u>184,952.13</u></u>	<u><u>183,219.54</u></u>
TOTAL PAYROLL	<u><u>949,879.20</u></u>	<u><u>928,327.33</u></u>

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>		
<b>Checking</b>		<b>2 Fund: 10 GENERAL FUND</b>			
CITYOFWO	CITY OF WORTHING		173.85		
10 2549 105 321 001		WATER/SEWER-WORTHING	112125		173.85
				<b>Vendor Total:</b>	<b>173.85</b>
				<b>Fund Total:</b>	<b>173.85</b>
				<b>Checking Account Total:</b>	<b>173.85</b>

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>	<u>Amount</u>	
<b>Checking</b>	<b>2</b>	<b>Fund: 10 GENERAL FUND</b>			
XCELENER	XCEL ENERGY			32,888.50	
10 2549 301 321 000		LHS	949973888	16,350.71	
10 2549 102 321 000		ELEM	949973888	6,031.47	
10 2549 011 321 000		SPORTS COMPLEX	949973888	870.18	
10 2549 105 321 000		WORTHING	949973888	1,395.25	
10 2549 205 321 000		INT	949973888	8,240.89	
				<b>Vendor Total:</b>	<b>32,888.50</b>
				<b>Fund Total:</b>	<b>32,888.50</b>
				<b>Checking Account Total:</b>	<b>32,888.50</b>

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>	<u>Amount</u>	
<b>Checking</b>					<b>2</b>
		<b>Fund: 53 AFTER SCHOOL PROGRAM</b>			
SAMSCLUB	SAM'S CLUB			50.00	
53 3500 000 315		ANNUAL MEMBERSHIP -	JBQMJ	50.00	
SAMSCLUB	SAM'S CLUB			86.22	
53 3500 000 461		TK: snack 11/3	XTMJG0	86.22	
				<b>Vendor Total:</b>	<b>136.22</b>
				<b>Fund Total:</b>	<b>136.22</b>
				<b>Checking Account Total:</b>	<b>136.22</b>

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>	
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>	<u>Amount</u>
<b>Checking</b>	<b>2</b>	<b>Fund: 10 GENERAL FUND</b>		
CITYOFLE	CITY OF LENNOX		3,344.09	
10 2549 102 321 001		ELEM	120325	1,112.33
10 2549 102 321 001		ELEM	120325	92.74
10 2549 205 321 001		INT	120325	797.90
10 2549 301 321 001		LHS	120325	1,180.06
10 2549 011 321 001		SPORTS COMPLEX	120325	118.10
10 2552 000 321 001		BUS GARAGE	120325	42.96
				<b>Vendor Total: 3,344.09</b>
				<b>Fund Total: 3,344.09</b>
				<b>Checking Account Total: 3,344.09</b>

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>	<u>Amount</u>	
<b>Checking</b>	<b>2</b>	<b>Fund: 10 GENERAL FUND</b>			
CONSTELLAT	CONSTELLATION	NEWENERGY GAS	3,177.91		
10 2549 301 321 002	DIVISION	LHS	4459094	1,513.51	
10 2552 000 321 002		BUS GARAGE	4459094	31.65	
10 2549 102 321 002		ELEM	4459094	820.21	
10 2549 205 321 002		INT	4459094	470.74	
10 2549 205 321 002		INT	4459094	72.87	
10 2549 105 321 002		WORTHING	4459094	268.93	
				<b>Vendor Total:</b>	<b>3,177.91</b>
				<b>Fund Total:</b>	<b>3,177.91</b>
				<b>Checking Account Total:</b>	<b>3,177.91</b>

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>	<u>Amount</u>	
<b>Checking</b>	<b>2</b>	<b>Fund: 10 GENERAL FUND</b>			
ACCESSYST	ACCESS SYSTEMS		67.89		
10 1131 301 411		Type T staples	INV1879797	67.89	
				<b>Vendor Total:</b>	<b>67.89</b>
ANDERSONS	ANDERSON'S		329.49		
10 2311 000 411		Employee Lanyards	2629356	249.50	
10 2311 000 411		Setup	2629356	35.00	
10 2311 000 411		Shipping	2629356	44.99	
				<b>Vendor Total:</b>	<b>329.49</b>
AUTOVALUEP	AUTO VALUE - LENNOX		7.98		
10 2552 000 411		VALVE CORE	816026408	7.98	
				<b>Vendor Total:</b>	<b>7.98</b>
AVERAOCCUP	AVERA OCCUPATIONAL MEDICINE		86.10		
10 2552 000 319 302		DOT PHYSICAL - JOHNSTON	00127922-00	86.10	
				<b>Vendor Total:</b>	<b>86.10</b>
BENDERSSEW	BENDERS SEWER & DRAIN LLC		712.00		
10 2549 102 323		UNCLOGGING	38649	712.00	
				<b>Vendor Total:</b>	<b>712.00</b>
BRENDCOLE	BRENDEN, COLE		177.21		
10 6100 350 319		VAR FB OFFICIAL 9/19	120425	177.21	
				<b>Vendor Total:</b>	<b>177.21</b>
COKEKANDIY	CHESTERMAN COMPANY		35.05		
10 2529 000 411		WATER/ADMIN	11894689	35.05	
COKEKANDIY	CHESTERMAN COMPANY		66.91		
10 2134 000 411 429		Kandihoyi Water Jugs	11894696	99.00	
10 2134 000 411 429		tax	11894696	3.91	
10 2134 000 411 429		credit for returned water	11894696	(36.00)	
COKEKANDIY	CHESTERMAN COMPANY		55.76		
10 2134 000 411 429		5 - 5 gal Kandihoyi water	11905475	52.50	
10 2134 000 411 429		depoist	11905475	30.00	
10 2134 000 411 429		credit	11905475	(30.00)	
10 2134 000 411 429		tax	11905475	3.26	
COKEKANDIY	CHESTERMAN COMPANY		9.56		
10 2529 000 411		WATER/ADMIN	11914772	9.56	
				<b>Vendor Total:</b>	<b>167.28</b>
CITYOFWO	CITY OF WORTHING		171.01		
10 2549 105 321 001		WATER/SEWER-WORTHING	120425	171.01	
				<b>Vendor Total:</b>	<b>171.01</b>
DAKOTATIMI	DAKOTA TIMING		1,410.00		
10 6900 372 319		Dakota Timing Meet Timing	2134	1,410.00	
				<b>Vendor Total:</b>	<b>1,410.00</b>

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>		
DAKXIIIICON	DAKOTA XII CONFERENCE		1,020.00		
10 6900 390 315		DakXII Conference Dues	2025-2	1,020.00	
				<b>Vendor Total:</b>	<b>1,020.00</b>
DAVENVICT	DAVENPORT, VICTORIA		44.80		
10 1111 102 334		64 MILES OCT 25	OCT 25	35.84	
10 1111 105 334		64 MILES OCT 25	OCT 25	8.96	
				<b>Vendor Total:</b>	<b>44.80</b>
DENNINGCOM	DENNING COMPANIES		367.18		
10 2552 000 323		labor	D-9361	325.00	
10 2552 000 323		parts	D-9361	28.06	
10 2552 000 323		shop supplies	D-9361	14.12	
				<b>Vendor Total:</b>	<b>367.18</b>
ELOCPAS	ELO CPAS & ADVISORS		9,500.00		
10 2317 000 319		ANNUAL AUDIT	131384	9,500.00	
				<b>Vendor Total:</b>	<b>9,500.00</b>
FOODSERV	FOOD SERVICE		561.75		
10 2321 000 411		THANKSGIVING MEALS - STAFF	120425	561.75	
				<b>Vendor Total:</b>	<b>561.75</b>
HEALTHEQUI	HEALTH EQUITY INC		164.25		
10 2529 000 319		MONTH FEES DEC 25	QE77193	164.25	
				<b>Vendor Total:</b>	<b>164.25</b>
JOSTENSINC	JOSTENS INC		13.05		
10 1131 301 411 413		HS Diplomas - Sup.	38024439	13.05	
				<b>Vendor Total:</b>	<b>13.05</b>
KONEINC	KONE INC.		767.88		
10 2549 301 323 005		MAINTENANCE 12/1/25 -	871869662	767.88	
				<b>Vendor Total:</b>	<b>767.88</b>
KSBSCHOOL	KSB SCHOOL LAW PC LLO		1,011.50		
10 2315 000 319		LEGAL SERVICES	20247	1,011.50	
				<b>Vendor Total:</b>	<b>1,011.50</b>
MCGRAWHILL	MCGRAW-HILL SCHOOL EDUCATION		117.94		
10 1121 207 424		JH needs more math	138864704001	117.94	
				<b>Vendor Total:</b>	<b>117.94</b>
MENARDS	MENARD INC		266.85		
10 2549 000 411		LIGHT BULBS	72690	62.91	
10 2549 000 411		TUBE LIGHTS	72690	84.99	
10 2549 000 411		TRASH BINS	72690	43.96	
10 2549 000 411		TOOL SET **TRANSPORTATION**	72690	74.99	
				<b>Vendor Total:</b>	<b>266.85</b>

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>	<u>Amount</u>	
MESCOMPANI	MES COMPANIES		57.50		
10 2549 000 323 301		Metronome Repair	1467	57.50	
				<b>Vendor Total:</b>	<b>57.50</b>
MIDWESTSPE	MIDWEST SPECIAL INSTRUMENTS		214.37		
10 2134 000 319		CALIBRATE EROSCAN S/N:11516	2511109-IN	99.37	
10 2134 000 319		CALIBRATE MR-24 TOUCHTYMP	2511109-IN	62.50	
10 2134 000 319		SERVICE CALL SD 1 HOUR OR	2511109-IN	52.50	
				<b>Vendor Total:</b>	<b>214.37</b>
MITCHELLDE	MITCHELL HIGH SCHOOL DEBATE		148.00		
10 6900 377 315		Mitchell McGovernm Meet	816569	148.00	
				<b>Vendor Total:</b>	<b>148.00</b>
THEMTPITLL	MT PIT LLC, THE		60.00		
10 6900 378 315		fees for edits to tracks	120425	60.00	
				<b>Vendor Total:</b>	<b>60.00</b>
NAFME	NAFME		127.00		
10 1121 207 640		Yearly Membership fee	00827261	127.00	
				<b>Vendor Total:</b>	<b>127.00</b>
NATIONSPEE	NATIONAL SPEECH AND DEBATE ASSOCIATION		140.00		
10 6900 383 315		NSDA Membership Fees	145183	140.00	
				<b>Vendor Total:</b>	<b>140.00</b>
OFFICEWEIG	OFFICE OF WEIGHTS & MEASURES		28.00		
10 6100 352 319		Wrestling Scale Certf.	D2645718	28.00	
				<b>Vendor Total:</b>	<b>28.00</b>
POPPLERSMU	POPPLERS MUSIC INC		320.95		
10 6900 374 411		Ngothando	3122193	117.60	
10 6900 374 411		The Pasture	3122193	30.75	
10 1121 207 411 420		Glory, Glory	3122193	12.50	
10 1121 207 411 420		Cantate Hodie	3122193	106.20	
10 1121 207 411 420		Shenandoah	3122193	53.90	
POPPLERSMU	POPPLERS MUSIC INC		227.30		
10 6900 374 411		The Promised Land	3123582	115.50	
10 1121 207 411 420		Glory, Glory	3123582	77.50	
10 1121 207 411 420		Shenandoah	3123582	34.30	
POPPLERSMU	POPPLERS MUSIC INC		51.25		
10 6900 374 411		The Pasture	3124703	51.25	
				<b>Vendor Total:</b>	<b>599.50</b>
SAYLECHRI	SAYLER, CHRISTINE		74.29		
10 6900 378 411		batteries for PAC wireless	120825	74.29	
				<b>Vendor Total:</b>	<b>74.29</b>

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>		
SHOEMMATT	SHOEMATE, MATTHEW		100.00		
10 6100 350 319		JV FB OFFICIAL 9/15	120825		100.00
				<b>Vendor Total:</b>	<b>100.00</b>
SRUBBERST	SIOUX FALLS RUBBER STAMP WORKS		24.20		
10 2321 000 411		SIGNATURE STAMP/SHAW	18137		24.20
				<b>Vendor Total:</b>	<b>24.20</b>
STANHOUS	STAN HOUSTON EQUIPMENT CO. INC.		26.95		
10 1131 301 411 403		Band Saw Blade	2748049		26.95
				<b>Vendor Total:</b>	<b>26.95</b>
SUNSHINELE	SUNSHINE FOODS #14 LENNOX		35.70		
10 1121 207 411		Heavy Whipping Cream	4380		4.98
10 1121 207 411		1% Milk	4380		2.69
10 1121 207 411		skim milk	4380		2.49
10 1121 207 411		whole milk	4380		2.99
10 1121 207 411		2% milk	4380		2.79
10 1121 207 411		coconut milk	4380		4.99
10 1121 207 411		oat milk	4380		4.99
10 1121 207 411		almond milk	4380		4.79
10 1121 207 411		soy milk	4380		4.99
SUNSHINELE	SUNSHINE FOODS #14 LENNOX		50.23		
10 1131 301 411 405		JH FACS Supplies	9500		50.23
				<b>Vendor Total:</b>	<b>85.93</b>
TEAMLAB	TEAM LABORATORY CHEMICAL LLC		369.00		
10 2549 000 411		CLEANING CHEMICALS	INV0049451		300.00
10 2549 000 411		FREIGHT	INV0049451		69.00
				<b>Vendor Total:</b>	<b>369.00</b>
TOBINCAIT	TOBIN, CAITLIN		156.80		
10 1273 401 334 000 105		224 MILES NOV 25	NOV 25		78.40
10 1273 401 334 000 102		224 MILES NOV 25	NOV 25		78.40
				<b>Vendor Total:</b>	<b>156.80</b>
TRUSTAGEN	TRUST & AGENCY		250.00		
10 6900 039 325		AMERICAN LEGION STAFF	120825		250.00
				<b>Vendor Total:</b>	<b>250.00</b>
VERMILLSCH	VERMILLION SCHOOL DIST. #13-1		254.25		
10 6900 377 315		Region fees for 5 entries	824901		254.25
				<b>Vendor Total:</b>	<b>254.25</b>
WASHINGDEB	WASHINGTON HIGH SCHOOL DEBATE		28.00		
10 6900 377 315		Entries for Washington	821989		28.00
				<b>Vendor Total:</b>	<b>28.00</b>
ZIRPEANGE	ZIRPEL, ANGELA		78.40		

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Invoice</u>	<u>Amount</u>
<u>Account Number</u>	<u>Description</u>			
10 2122 105 334	112 MILES NOV 25		NOV 25	78.40
				<b>Vendor Total: 78.40</b>
				<b>Fund Total: 19,786.35</b>
<b>Checking</b>	<b>2</b>	<b>Fund: 21</b>	<b>CAPITAL OUTLAY</b>	
FIRSTBANKT	FIRST BANK & TRUST	17,762.50		
21 5000 000 612	INTERES	2017A 1225		17,462.50
21 5000 000 613	PAYING AGENT	2017A 1225		300.00
FIRSTBANKT	FIRST BANK & TRUST	26,156.25		
21 5000 000 613	PAYING AGENT	2017B 1225		300.00
21 5000 000 612	INTEREST	2017B 1225		25,856.25
FIRSTBANKT	FIRST BANK & TRUST	108,076.25		
21 5000 000 612	INTEREST	2018 1225		107,776.25
21 5000 000 613	PAYING AGENT	2018 1225		300.00
				<b>Vendor Total: 151,995.00</b>
HILLYARD	HILLYARD, INC.	5,379.23		
21 2549 205 479	ENTRY MATTING	606012937		5,379.23
				<b>Vendor Total: 5,379.23</b>
HOWEINC	HOWE INC	21,045.40		
21 2549 205 530	REPLACING 3 HVAC UNITS	CINV-001693		21,045.40
				<b>Vendor Total: 21,045.40</b>
MACKINLI	MACKIN BOOK COMPANY	696.69		
21 1131 301 479	Audio play materials from	2884470		696.69
				<b>Vendor Total: 696.69</b>
MCGRAWHILL	MCGRAW-HILL SCHOOL EDUCATION	4,793.13		
21 1131 301 421	Psychology Textbooks	138897254001		4,649.40
21 1131 301 421	Shipping and Handling	138897254001		143.73
				<b>Vendor Total: 4,793.13</b>
PERMABOU	PERMA-BOUND	197.15		
21 2222 205 560	intermediate books	2025436-02		99.79
21 2222 102 560	elementary books	2025436-02		97.36
PERMABOU	PERMA-BOUND	99.97		
21 2222 102 560	elementary books	2025436-03		99.97
PERMABOU	PERMA-BOUND	23.07		
21 2222 205 560	intermediate books	2025436-04		23.07
PERMABOU	PERMA-BOUND	69.45		
21 2222 205 560	intermediate books	2025436-05		69.45
				<b>Vendor Total: 389.64</b>
				<b>Fund Total: 184,299.09</b>
<b>Checking</b>	<b>2</b>	<b>Fund: 22</b>	<b>SPECIAL EDUCATION FUND</b>	
ELLWETRAC	ELLWEIN, TRACEE	3,607.30		
22 2171 000 319	NOV 25 SERVICES	NOV 25		3,607.30
				<b>Vendor Total: 3,607.30</b>

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>		
KREIDPATR	KREIDER, PATRICIA		136.21		
22 2152 000 334		Food	120825		126.21
22 2152 000 334		Airport Parking	120825		10.00
				<b>Vendor Total:</b>	<b>136.21</b>
MIDWESTSPE	MIDWEST SPECIAL INSTRUMENTS		123.00		
22 2152 000 411		PROBE TIP REPL KIT, 3/PK	2511089-IN		103.00
22 2152 000 411		SHIPPING	2511089-IN		20.00
MIDWESTSPE	MIDWEST SPECIAL INSTRUMENTS		214.38		
22 2152 000 319		CALIBRATE EROSCAN S/N:11516	2511109-IN		99.38
22 2152 000 319		CALIBRATE MR-24 TOUCHTYMP	2511109-IN		62.50
22 2152 000 319		SERVICE CALL SD 1 HOUR OR	2511109-IN		52.50
				<b>Vendor Total:</b>	<b>337.38</b>
NASERSHEL	NASER, SHELLY		44.80		
22 2152 000 334		64 MILES NOV 25	NOV 25		44.80
NASERSHEL	NASER, SHELLY		39.20		
22 2152 000 334		56 MILES OCT 25	OCT 25		39.20
				<b>Vendor Total:</b>	<b>84.00</b>
SASD	SCHOOL ADMINISTRATORS OF SD		45.00		
22 2710 000 315		SASD Banquet	33915		45.00
				<b>Vendor Total:</b>	<b>45.00</b>
TEACHWELL	TEACHWELL SOLUTIONS		116.00		
22 1223 000 373		FY26 RELATED SERVICES	8052600024		116.00
				<b>Vendor Total:</b>	<b>116.00</b>
				<b>Fund Total:</b>	<b>4,325.89</b>
<b>Checking</b>	<b>2</b>	<b>Fund: 33 BOND REDEMPTION FUND - AUX GYM &amp; PAC</b>			
FIRSTBANKT	FIRST BANK & TRUST		419,725.00		
33 5000 301 612		INTEREST	2023 1225		419,375.00
33 5000 301 613		PAYING AGENT	2023 1225		350.00
				<b>Vendor Total:</b>	<b>419,725.00</b>
				<b>Fund Total:</b>	<b>419,725.00</b>
<b>Checking</b>	<b>2</b>	<b>Fund: 41 CAPITAL PROJECTS</b>			
ARCHITECIN	ARCHITECTURE INCORPORATED		2,000.00		
41 2535 000 520 000 301		R2982.22 LHS ADDITION	20012239		2,000.00
				<b>Vendor Total:</b>	<b>2,000.00</b>
GRAYBAR	GRAYBAR ELECTRICAL COMPANY		10,243.75		
41 2535 000 520 000 301		BOLLARD LIGHTS	9350990680		10,243.75
				<b>Vendor Total:</b>	<b>10,243.75</b>
INNOVATOFF	INNOVATIVE OFFICE SOLUTIONS LLC		23,204.98		
41 2535 000 479 000 301		H5795--.T 5700 SERIES	CIN131411		687.90
41 2535 000 479 000 301		SL6030DS---OTGL-AEL	CIN131411		665.13

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>		
<u>Account Number</u>	<u>Description</u>	<u>Invoice</u>	<u>Amount</u>	
41 2535 000 479 000 301	SL22BBF---~OTGL-AEL	CIN131411	840.00	
41 2535 000 479 000 301	SL20CD---~OTGL-AEL 20"	CIN131411	260.58	
41 2535 000 479 000 301	LGT OPTIONAL - Lift Gate	CIN131411	125.00	
41 2535 000 479 000 301	FOM Chair 24x30x39.5 4.00	CIN131411	3,192.00	
41 2535 000 479 000 301	ELS6082-ADJG4-13088-09--	CIN131411	3,514.00	
41 2535 000 479 000 301	CHR30-4F-P09 Sconnie	CIN131411	2,134.24	
41 2535 000 479 000 301	CHR24-4F-P09 Sconnie	CIN131411	1,992.32	
41 2535 000 479 000 301	FK020 FOM Chair 24x30x39.5	CIN131411	3,009.09	
41 2535 000 479 000 301	FK021 1/4 Round Wedge	CIN131411	3,789.32	
41 2535 000 479 000 301	H5711--\$(1)-.GA-10-.T VOLT	CIN131411	2,995.40	
			<b>Vendor Total:</b>	<b>23,204.98</b>
REINICKECO REINICKE CONSTRUCTION INC			6,974.00	
41 2535 000 479 000 301	LANDSCAPING ROCK	11066	6,974.00	
			<b>Vendor Total:</b>	<b>6,974.00</b>
			<b>Fund Total:</b>	<b>42,422.73</b>
			<b>Checking Account Total:</b>	<b>670,559.06</b>
<b>Checking</b>	<b>3</b>	<b>Fund: 71 TRUST AND AGENCY</b>		
AMAZON	AMAZON CAPITAL SERVICES INC		108.28	
71 415 018	Bingo Cards big set	1MDC-CG44-	64.98	
71 415 018	Bingo small set	1MDC-CG44-	36.98	
71 415 018	tax	1MDC-CG44-	6.32	
AMAZON	AMAZON CAPITAL SERVICES INC		83.45	
71 415 058	Various Rubber Ducks for	1V6L-PNCJ-	83.45	
			<b>Vendor Total:</b>	<b>191.73</b>
DELLEJOHN	DELLE, JOHN		60.00	
71 415 058	Judging three rounds at the	120825	60.00	
			<b>Vendor Total:</b>	<b>60.00</b>
FLANASHAW	FLANAGAN, SHAWN		174.90	
71 415 054	Water bottles	120825	32.82	
71 415 054	Liquid IV	120825	131.88	
71 415 054	Tax	120825	10.20	
			<b>Vendor Total:</b>	<b>174.90</b>
HINKEJACO	HINKER, JACOB		127.44	
71 415 048	Warmups	120825	120.00	
71 415 048	Tax	120825	7.44	
			<b>Vendor Total:</b>	<b>127.44</b>
SDDISTRICT	SD DISTRICT 3 FFA		220.00	
71 415 018	220 students for District	100001	220.00	
			<b>Vendor Total:</b>	<b>220.00</b>
TOWNSMOLL	TOWNSEND, MOLLY		57.35	
71 415 027	Alani	120425	8.00	
71 415 027	gardettos	120425	11.40	

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>	<u>Description</u>		<u>Invoice</u>		<u>Amount</u>
71 415 027	nerds		120425		14.60
71 415 027	sour patch		120425		4.00
71 415 027	photo frame		120425		16.00
71 415 027	tax		120425		3.35
TOWNSMOLL	TOWNSEND, MOLLY		33.54		
71 415 027	letters		120825		11.64
71 415 027	3pk totes		120825		19.94
71 415 027	tax		120825		1.96
<b>Vendor Total:</b>					<b>90.89</b>
<b>Fund Total:</b>					<b>864.96</b>
<b>Checking Account Total:</b>					<b>864.96</b>
<b>Checking</b>	<b>4</b>	<b>Fund: 51</b>	<b>FOOD SERVICE</b>		
COKEKANDIY CHESTERMAN COMPANY			160.16		
51 2562 000 461 200	HS- ALA CARTE PURCHASE		4011455		160.16
COKEKANDIY CHESTERMAN COMPANY			180.96		
51 2562 000 461 200	HS-ALA CARTE		4011528		180.96
COKEKANDIY CHESTERMAN COMPANY			185.12		
51 2562 000 461 200	HS-PURCHASED ALA CARTE		4011585		185.12
<b>Vendor Total:</b>					<b>526.24</b>
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC		129.97		
51 2562 000 461	MILK/WE		543324		129.97
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC		325.50		
51 2562 000 461	MILK/HS		543333		325.50
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC		195.53		
51 2562 000 461	MILK/IS		543334		195.53
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC		333.84		
51 2562 000 461	MILK/LE		543335		333.84
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC		201.04		
51 2562 000 461	LE- PURCHASED FOODS		543372		201.04
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC		144.06		
51 2562 000 461	MILK/WE		543401		144.06
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC		455.47		
51 2562 000 461	HS- PURCHASED FOOD		543409		455.47
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC		275.18		
51 2562 000 461	MILK/IS		543410		275.18
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC		388.07		
51 2562 000 461	MILK/LE		543411		388.07
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC		287.36		
51 2562 000 461	MILK/LE		543450-1		287.36
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC		145.21		
51 2562 000 461	MILK/WE		543476		145.21
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC		389.91		
51 2562 000 461	MILK/HS		543484		389.91
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC		162.75		
51 2562 000 461	MILK/IS		543485		162.75

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>		<u>Amount</u>	
<u>Account Number</u>	<u>Description</u>	<u>Invoice</u>		<u>Amount</u>	
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC	192.08			
51 2562 000 461	MILK/LE	543486		192.08	
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC	353.68			
51 2562 000 461	MILK/LE	543526		353.68	
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC	228.31			
51 2562 000 461	MILK/HS	543564		228.31	
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC	48.02			
51 2562 000 461	MILK/IS	543565		48.02	
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC	337.68			
51 2562 000 461	MILK/LE	543566		337.68	
				<b>Vendor Total:</b>	<b>4,593.66</b>
ISRESTAURE	IS RESTAURANT EQUIPMENT SERVICES	220.75			
51 2562 000 323	WE- TO LOOK AT DISHWASHER	AR21103		220.75	
ISRESTAURE	IS RESTAURANT EQUIPMENT SERVICES	1,205.30			
51 2562 000 323	LE- REPAIR, OVEN	AR21175		1,205.30	
				<b>Vendor Total:</b>	<b>1,426.05</b>
PANOGOLD	PAN-O-GOLD BAKING CO. ST. CLOUD	118.02			
51 2562 000 461	BREAD/IS	101081253070		118.02	
PANOGOLD	PAN-O-GOLD BAKING CO. ST. CLOUD	111.08			
51 2562 000 461	BREAD/LE	101081253070		111.08	
PANOGOLD	PAN-O-GOLD BAKING CO. ST. CLOUD	123.60			
51 2562 000 461	BREAD/HS	101081253070		123.60	
PANOGOLD	PAN-O-GOLD BAKING CO. ST. CLOUD	80.99			
51 2562 000 461	IS- PURCHASED FOOD	101081253140		80.99	
PANOGOLD	PAN-O-GOLD BAKING CO. ST. CLOUD	112.32			
51 2562 000 461	LE- PURCHASED FOOD	101081253140		112.32	
PANOGOLD	PAN-O-GOLD BAKING CO. ST. CLOUD	201.50			
51 2562 000 461	HS- PURCHASED FOOD	101081253140		201.50	
PANOGOLD	PAN-O-GOLD BAKING CO. ST. CLOUD	162.32			
51 2562 000 461	BRD/IS	101081253210		162.32	
PANOGOLD	PAN-O-GOLD BAKING CO. ST. CLOUD	77.61			
51 2562 000 461	BRD/LE	101081253210		77.61	
PANOGOLD	PAN-O-GOLD BAKING CO. ST. CLOUD	145.35			
51 2562 000 461	BRD/HS	101081253210		145.35	
PANOGOLD	PAN-O-GOLD BAKING CO. ST. CLOUD	66.04			
51 2562 000 461	BRD/LE	101081253280		66.04	
PANOGOLD	PAN-O-GOLD BAKING CO. ST. CLOUD	135.46			
51 2562 000 461	BRD/HS	101081253280		135.46	
				<b>Vendor Total:</b>	<b>1,334.29</b>
PERFORMANC	PERFORMANCE FOODSERVICE	2,025.84			
51 2562 000 461	LE PURCHASED FOODS	744044		1,995.24	
51 2562 000 411	LE SUPPLIES	744044		30.60	
PERFORMANC	PERFORMANCE FOODSERVICE	1,997.39			
51 2562 000 411	IS- SUPPLIES	744045		54.21	

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>	<u>Description</u>		<u>Invoice</u>		<u>Amount</u>
51 2562 000 461	IS- PURCHASED FOODS		744045		1,943.18
PERFORMANC PERFORMANCE FOODSERVICE			3,956.45		
51 2562 000 461	HS PURCHASED FOOD		744046		2,671.88
51 2562 000 461 200	HS ALA CARTE PURCHASE		744046		1,263.60
51 2562 000 411	HS SUPPLIES		744046		20.97
PERFORMANC PERFORMANCE FOODSERVICE			3,601.19		
51 2562 000 411	HS-SUPPLIES		745050		27.30
51 2562 000 461 200	HS-ALA CARTE		745050		1,392.43
51 2562 000 461	HS- PURCHASED FOOD		745050		2,181.46
PERFORMANC PERFORMANCE FOODSERVICE			1,743.18		
51 2562 000 461	IS- PURCHASED FOODS		746135		1,713.40
51 2562 000 411	IS- SUPPLIES		746135		29.78
PERFORMANC PERFORMANCE FOODSERVICE			2,028.67		
51 2562 000 411	LE- SUPPLIES		746136		156.46
51 2562 000 461	LE- PURCHASED FOODS		746136		1,872.21
PERFORMANC PERFORMANCE FOODSERVICE			3,243.53		
51 2562 000 461	HS-PURCHASED FOOD		747409		2,641.04
51 2562 000 461 200	HS- ALA CARTE		747409		460.96
51 2562 000 411	HS-SUPPLIES		747409		141.53
PERFORMANC PERFORMANCE FOODSERVICE			1,563.39		
51 2562 000 411	IS- SUPPLIES		748213		23.49
51 2562 000 461	IS- PURCHASED FOOD		748213		1,539.90
PERFORMANC PERFORMANCE FOODSERVICE			1,764.10		
51 2562 000 461	LE- PURCHASED FOOD		748214		1,665.66
51 2562 000 411	LE- SUPPLIES		748214		98.44
				<b>Vendor Total:</b>	<b>21,923.74</b>
SUNSHINELE SUNSHINE FOODS #14 LENNOX			15.97		
51 2562 000 461	HS-PURCHASED FOOD		120825 FS		15.97
				<b>Vendor Total:</b>	<b>15.97</b>
				<b>Fund Total:</b>	<b>29,819.95</b>
				<b>Checking Account Total:</b>	<b>29,819.95</b>

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>	<u>Description</u>		<u>Invoice</u>		<u>Amount</u>
<b>Checking</b>	<b>2</b>	<b>Fund: 10 GENERAL FUND</b>			
ALPHAGRAPH ALPHA GRAPHICS 451			872.90		
10 6900 372 411	XC Feather Flags		250963		872.90
				<b>Vendor Total:</b>	<b>872.90</b>
BLACKHILLS BLACK HILLS SPECIAL SERVICES			600.00		
10 2122 301 411 413	COOPERATIVE Marlie Ahlgrim - English		39799-1		600.00
BLACKHILLS BLACK HILLS SPECIAL SERVICES			300.00		
10 2122 301 411 413	COOPERATIVE Gauge Richert - Eng 12		39799-2		300.00
				<b>Vendor Total:</b>	<b>900.00</b>
BLUEPEAK BLUEPEAK			837.48		
10 2410 301 340	LHS		120325		205.66
10 2410 205 340	INT		120325		205.66
10 2410 102 340	ELEM		120325		205.66
10 2529 000 340	BUS OFFC		120325		220.50
				<b>Vendor Total:</b>	<b>837.48</b>
INNOVATOFF INNOVATIVE OFFICE SOLUTIONS LLC			14.14		
10 1111 102 411	FLUID,CORRCT,QD,3/PK,WHT		IN4930234		5.72
10 1111 102 411	TAPE,CORRECTION 4PK,WHT		IN4930234		8.42
INNOVATOFF INNOVATIVE OFFICE SOLUTIONS LLC			15.84		
10 1111 102 411	ERASER, DRY ERASE, BK		IN4930248		10.86
10 1111 102 411	STAPLES, CHSEL PT, 5M/BX		IN4930248		1.48
10 1111 102 411	TAPE,.75X1000 6ROL/PK/CR		IN4930248		3.50
INNOVATOFF INNOVATIVE OFFICE SOLUTIONS LLC			259.94		
10 1111 205 411	FILM, EZLOAD, END 2/BX,GY		IN4938840		269.94
10 1111 205 411	COUPON		IN4938840		(10.00)
				<b>Vendor Total:</b>	<b>289.92</b>
JWPEPPER J W PEPPER & SON INC.			74.80		
10 6900 373 411	Easy Stadium Jams Vol. 1 by		367875657		74.80
JWPEPPER J W PEPPER & SON INC.			78.99		
10 1121 207 411 423	Too Much Percussion for		367877330		65.00
10 1121 207 411 423	SHIPPING		367877330		13.99
JWPEPPER J W PEPPER & SON INC.			54.99		
10 6900 373 411	Deck Them Halls Percussion		367929690		45.00
10 6900 373 411	DELIVERY		367929690		9.99
				<b>Vendor Total:</b>	<b>208.78</b>
LENNOXACE LENNOX ACE HARDWARE			11.13		
10 2549 000 411	WIRE 12 THHN STRK BLK 500		173663		2.07
10 2549 000 411	WIRE 12 THHN STR RED 500		173663		2.07
10 2549 000 411	BATTERY CHARGER CLAMPS		173663		6.99
LENNOXACE LENNOX ACE HARDWARE			100.96		
10 2552 000 411	SUPPLIES		173669		100.96
LENNOXACE LENNOX ACE HARDWARE			16.99		
10 2549 000 411	BLK&GLD DRILL BIT		173688		16.99

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>	
<u>Account Number</u>	<u>Description</u>		<u>Invoice</u>	<u>Amount</u>
LENNOXACE	LENNOX ACE HARDWARE		27.99	
10 2549 000 323 302	100' tape measure		173697	27.99
LENNOXACE	LENNOX ACE HARDWARE		41.49	
10 2549 000 411	HILLMAN HARDWARE		173735	41.49
LENNOXACE	LENNOX ACE HARDWARE		24.27	
10 2549 000 411	GREAT STUFF WINDOW		173760	24.27
LENNOXACE	LENNOX ACE HARDWARE		179.98	
10 2549 000 411	JACK POST 15 GA		1737878	179.98
LENNOXACE	LENNOX ACE HARDWARE		49.98	
10 2549 000 411	STRAIGHT JAW PLIER SET		173789	29.99
10 2549 000 411	STRAIGHT JAW PLIERS		173789	19.99
LENNOXACE	LENNOX ACE HARDWARE		57.56	
10 2549 000 411	ELEC TAPE 3/4"		173790	13.99
10 2549 000 411	THREAD SEAL TPE		173790	1.59
10 2549 000 411	LONG NOSE PLIERS		173790	24.99
10 2549 000 411	DIAGONAL CUTNG PLIERS		173790	19.99
10 2549 000 411	CREDIT		173790	(3.00)
LENNOXACE	LENNOX ACE HARDWARE		64.97	
10 2552 000 411	DIAB RECIP 9"		173792	24.99
10 2552 000 411	PWR STRIP 6 OUTLET		173792	19.99
10 2552 000 411	DETERGENT LQD ORIGINAL		173792	19.99
LENNOXACE	LENNOX ACE HARDWARE		79.99	
10 2549 000 411	CONDENSER MOUNTING BRACKET		173800	79.99
LENNOXACE	LENNOX ACE HARDWARE		18.17	
10 2549 000 411	REFLECTIVE TAPE		173804	9.18
10 2549 000 411	ELEC TAPE 3/4"		173804	8.99
LENNOXACE	LENNOX ACE HARDWARE		180.96	
10 1131 301 411 404	Shop Supplies - brooms,		173822	180.96
LENNOXACE	LENNOX ACE HARDWARE		11.98	
10 2549 000 411	CLAMLITE PLUG		173824	3.99
10 2549 000 411	MOUSE GLUE TRAP		173824	7.99
LENNOXACE	LENNOX ACE HARDWARE		78.49	
10 2549 000 411	RAIN CAP ADJUSTABLE		173830	19.99
10 2549 000 411	RV ANTIFREEZE		173830	58.50
LENNOXACE	LENNOX ACE HARDWARE		27.15	
10 2549 000 411	HILLMAN HARDWARE		173994	17.16
10 2549 000 411	HITCH PIN STEEL		173994	9.99
LENNOXACE	LENNOX ACE HARDWARE		8.97	
10 2549 000 411	HILLMAN HARDWARE		173999	4.38
10 2549 000 411	BOLT BARREL 2.5"		173999	4.59
LENNOXACE	LENNOX ACE HARDWARE		32.99	
10 2549 000 411	BALLAST ELEC 1-2		174038	32.99
LENNOXACE	LENNOX ACE HARDWARE		13.99	
10 2549 000 411	light bulbs for IS walking-		174045	13.99
LENNOXACE	LENNOX ACE HARDWARE		33.98	
10 2549 000 411	SAFETY CONE		174055	33.98
<b>Vendor Total:</b>				<b>1,061.99</b>

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>	<u>Description</u>	<u>Invoice</u>		<u>Amount</u>
MIDCOBUSIN	MIDCO BUSINESS	149.98		
10 2410 105 340	TELEPHONE/WORTHING	364085101150		149.98
				<b>Vendor Total: 149.98</b>
PCARDBMO	PCARD/BMO MASTERCARD	300.00		
10 2311 000 411	SDACCC 2026 TEACHER CAREER	120325		300.00
PCARDBMO	PCARD/BMO MASTERCARD	20.10		
10 2321 000 334	SMOKING MULE	120325		20.10
PCARDBMO	PCARD/BMO MASTERCARD	52.00		
10 2552 000 413 472	CENEX-COFFEE CUP	120325		52.00
PCARDBMO	PCARD/BMO MASTERCARD	112.00		
10 2321 000 334	AMERICINN HURON	120325		112.00
PCARDBMO	PCARD/BMO MASTERCARD	67.04		
10 2311 000 411	WALKERS FLOWER SHOP	120325		67.04
PCARDBMO	PCARD/BMO MASTERCARD	117.00		
10 6900 383 411	Prepd Software accounts for	120325 ATH1		117.00
PCARDBMO	PCARD/BMO MASTERCARD	35.00		
10 6900 383 411	Redo Victory Briefs	120325 ATH2		35.00
PCARDBMO	PCARD/BMO MASTERCARD	35.00		
10 6900 383 411	Redo of the Victory Briefs	120325 ATH3		35.00
PCARDBMO	PCARD/BMO MASTERCARD	199.00		
10 6900 378 315	One Act Royalties	120325 ATH4		199.00
PCARDBMO	PCARD/BMO MASTERCARD	36.50		
10 2552 000 315	title transfer	120325 BUS1		20.00
10 2552 000 315	plate reassignment	120325 BUS1		10.00
10 2552 000 315	late fee	120325 BUS1		1.00
10 2552 000 315	tech fee	120325 BUS1		4.00
10 2552 000 315	TRANSACTION FEE	120325 BUS1		1.50
PCARDBMO	PCARD/BMO MASTERCARD	545.90		
10 2552 000 411	contour magnets	120325 BUS2		500.00
10 2552 000 411	printed vinyl	120325 BUS2		30.00
10 2552 000 411	3% card charge	120325 BUS2		15.90
PCARDBMO	PCARD/BMO MASTERCARD	21.22		
10 2552 000 323	relay	120325 BUS3		19.98
10 2552 000 323	tax	120325 BUS3		1.24
PCARDBMO	PCARD/BMO MASTERCARD	540.75		
10 2552 000 411	printed vinyl logos	120325 BUS4		525.00
10 2552 000 411	card fee	120325 BUS4		15.75
PCARDBMO	PCARD/BMO MASTERCARD	102.55		
10 2552 000 323	mini devices	120325 BUS5		96.56
10 2552 000 323	tax	120325 BUS5		5.99
PCARDBMO	PCARD/BMO MASTERCARD	150.00		
10 2410 102 334	COUNTRY INN & SUITES	120325 ELEM		150.00
PCARDBMO	PCARD/BMO MASTERCARD	1.06		
10 1111 102 411	TEACHER PAY TEACHER	120325 ELEM1		1.06
PCARDBMO	PCARD/BMO MASTERCARD	188.17		

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>		<u>Amount</u>
10 1273 401 334 000 102		AirBNB Pierre	120325 ELEM4		188.17
PCARDBMO	PCARD/BMO MASTERCARD		60.00		
10 1111 205 411 410		We Will Write online	120325 INT1		60.00
PCARDBMO	PCARD/BMO MASTERCARD		59.88		
10 1111 205 411 406		Math Games Annual Renewal	120325 INT2		59.88
PCARDBMO	PCARD/BMO MASTERCARD		59.88		
10 1111 205 411 406		GimKit Renewal	120325 INT3		59.88
PCARDBMO	PCARD/BMO MASTERCARD		162.95		
10 2549 000 323 306		Lock for grand piano	120325 LHS1		74.50
10 2549 000 323 306		Extra keys	120325 LHS1		43.80
10 2549 000 323 306		Shipping	120325 LHS1		44.65
PCARDBMO	PCARD/BMO MASTERCARD		75.00		
10 6900 374 315		Junior Honor Choir Audition	120325 LHS2		75.00
PCARDBMO	PCARD/BMO MASTERCARD		8.49		
10 2122 301 411		Refreshments	120325 LHS3		8.49
PCARDBMO	PCARD/BMO MASTERCARD		70.03		
10 2122 301 411		Refreshments	120325 LHS4		70.03
PCARDBMO	PCARD/BMO MASTERCARD		103.00		
10 1121 207 315		Registration for SDMEA	120325 LHS5		103.00
PCARDBMO	PCARD/BMO MASTERCARD		385.00		
10 6900 379 315		NHS Renewal Fee	120325 LHS7		385.00
PCARDBMO	PCARD/BMO MASTERCARD		127.00		
10 6900 373 315		SDMEA Membership Renewal	120325 LHS8		127.00
PCARDBMO	PCARD/BMO MASTERCARD		33.66		
10 2549 000 319		SIOUX FALLS LANDFILL	120325		33.66
PCARDBMO	PCARD/BMO MASTERCARD		24.32		
10 2549 000 319		SIOUX FALLS LANDFILL	120325		24.32
PCARDBMO	PCARD/BMO MASTERCARD		25.74		
10 2549 000 319		SIOUX FALLS LANDFILL	120325		25.74
PCARDBMO	PCARD/BMO MASTERCARD		29.58		
10 1111 105 411		Black Curtain	120325 WTHG2		14.96
10 1111 105 411		Curtain Rod	120325 WTHG2		11.96
10 1111 105 411		Electrical Tape	120325 WTHG2		0.93
10 1111 105 411		Sales Tax	120325 WTHG2		1.73
<b>Vendor Total:</b>					<b>3,747.82</b>
RBSSANITAT RBS SANITATION, INC.			1,519.97		
10 2549 301 321 003		LHS	OCT 25		458.94
10 2549 105 321 003		WORTHING	OCT 25		143.15
10 2549 102 321 003		ELEM	OCT 25		458.94
10 2549 205 321 003		INT	OCT 25		458.94
<b>Vendor Total:</b>					<b>1,519.97</b>
SANFORDBIS SANFORD HEALTH OCCUPATIONAL			61.00		
10 2552 000 319 303	MEDICINE CLINIC	DRUG COLLECTION DOT	866095		61.00
<b>Vendor Total:</b>					<b>61.00</b>

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>			
<u>Account Number</u>	<u>Description</u>	<u>Invoice</u>	<u>Amount</u>		
SCHOOLS	SCHOOL SPECIALTY LLC	261.61			
10 1131 301 411 401	SAX DRAWING PAPER PEARL	208136506258	42.88		
10 1131 301 411 401	CRAYOLA PORTFOLIO SERIES	208136506258	163.00		
10 1131 301 411 401	SAKURA GELLY ROLL CLASSIC	208136506258	55.73		
	<b>Vendor Total:</b>			<b>261.61</b>	
SCHOOLDATE	SDI INNOVATIONS	141.40			
10 1111 000 411 203	Date books	S25-0324307	141.40		
	<b>Vendor Total:</b>			<b>141.40</b>	
				<b>Fund Total:</b>	<b>10,052.85</b>
<b>Checking</b>	<b>2</b>	<b>Fund: 21 CAPITAL OUTLAY</b>			
BLACKHILLS	BLACK HILLS SPECIAL SERVICES	900.00			
21 1131 301 422	Kasi Gitchell - geometry,	39799	900.00		
	<b>Vendor Total:</b>			<b>900.00</b>	
BSNSPORTS	BSN SPORTS LLC	231.66			
21 6100 000 479	Term 3 all in one black	931062099	74.97		
21 6100 000 479	Term 3 all in one black	931062099	74.97		
21 6100 000 479	Term 3 all in one black	931062099	49.98		
21 6100 000 479	Term 3 all in one black	931062099	24.99		
21 6100 000 479	FREIGHT	931062099	6.75		
	<b>Vendor Total:</b>			<b>231.66</b>	
LENNOXACE	LENNOX ACE HARDWARE	54.98			
21 1111 105 471	(WES) Gigastone SD KIT 64GB 173683		26.99		
21 1111 105 471	(WES)Gigastone SDHC 64GB 173683		27.99		
	<b>Vendor Total:</b>			<b>54.98</b>	
PCARDBMO	PCARD/BMO MASTERCARD	76.29			
21 1111 102 479	Totes for office	120325 ELEM3	71.84		
21 1111 102 479	Tax	120325 ELEM3	4.45		
PCARDBMO	PCARD/BMO MASTERCARD	856.69			
21 2549 000 550	SNOW PLOW PARTS	120325	856.69		
PCARDBMO	PCARD/BMO MASTERCARD	371.48			
21 2549 000 550	CUTTING EDGE FOR SNOW BLADE	120325	371.48		
PCARDBMO	PCARD/BMO MASTERCARD	86.90			
21 1111 105 421	Johnny Can Spell! Teacher's	120325 WTHG	86.90		
PCARDBMO	PCARD/BMO MASTERCARD	24.95			
21 1111 105 422	Super Teachers Subscription	120325 WTHG3	6.24		
21 1111 102 422	Super Teachers Subscription	120325 WTHG3	18.71		
	<b>Vendor Total:</b>			<b>1,416.31</b>	
PITNEYBOWE	PITNEY BOWES INC	426.84			
21 2529 000 399	POSTAGE MACHINE LEASE 9/8 - 3321490019		426.84		
	<b>Vendor Total:</b>			<b>426.84</b>	
				<b>Fund Total:</b>	<b>3,029.79</b>
<b>Checking</b>	<b>2</b>	<b>Fund: 22 SPECIAL EDUCATION FUND</b>			

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		<u>Amount</u>	
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>			
BLUEPEAK	BLUEPEAK		7.99			
22 2710 000 340		SPED	120325		7.99	
					<b>Vendor Total:</b>	<b>7.99</b>
PCARDBMO	PCARD/BMO MASTERCARD		20.16			
22 1222 000 411		SAMs- incentive chips at	120325 SPED1		20.16	
PCARDBMO	PCARD/BMO MASTERCARD		77.00			
22 2172 000 411		SPM-2 Quick Tips - Child	120325 SPED2		77.00	
PCARDBMO	PCARD/BMO MASTERCARD		45.00			
22 2152 000 640		SDASP Membership thru	120325 SPED3		45.00	
					<b>Vendor Total:</b>	<b>142.16</b>
PEARSONASE	PEARSON ASSESSMENT/NCS PEARSON INC		871.50			
22 2172 000 411		BOT-3 COMPLETE KIT	29718799		830.00	
22 2172 000 411		SHIPPING & HANDLING	29718799		41.50	
PEARSONASE	PEARSON ASSESSMENT/NCS PEARSON INC		145.00			
22 2152 000 411		EXAMINER RECORD BOOKLETS	29732484		135.00	
22 2152 000 411		SHIPPING	29732484		10.00	
					<b>Vendor Total:</b>	<b>1,016.50</b>
SCHOOLSP	SCHOOL SPECIALTY LLC		72.34			
22 2152 000 411		VELCRO Brand 3/4 Inch Coin, 208136464377			72.34	
					<b>Vendor Total:</b>	<b>72.34</b>
					<b>Fund Total:</b>	<b>1,238.99</b>
<b>Checking</b>	<b>2</b>	<b>Fund: 41 CAPITAL PROJECTS</b>				
PCARDBMO	PCARD/BMO MASTERCARD		756.43			
41 2535 000 479 000 301		Dolly for Grand Piano	120325 LHS9		580.00	
41 2535 000 479 000 301		Shipping	120325 LHS9		176.43	
PCARDBMO	PCARD/BMO MASTERCARD		566.45			
41 2535 000 520 000 301		LANDSCAPING PLASTIC	120325		566.45	
					<b>Vendor Total:</b>	<b>1,322.88</b>
					<b>Fund Total:</b>	<b>1,322.88</b>
<b>Checking</b>	<b>2</b>	<b>Fund: 53 AFTER SCHOOL PROGRAM</b>				
PCARDBMO	PCARD/BMO MASTERCARD		35.97			
53 1141 004 411		PS: birthday crowns	120325 ELEM2		35.97	
PCARDBMO	PCARD/BMO MASTERCARD		52.14			
53 1141 004 411		10/24 HL PS	120325 TK1		52.14	
PCARDBMO	PCARD/BMO MASTERCARD		5.28			
53 1141 004 411		10/20 HL PS	120325 TK2		5.28	
					<b>Vendor Total:</b>	<b>93.39</b>
VERIZON	VERIZON WIRELESS		79.46			
53 3500 000 340		214-1177 TK	6126609580		39.73	
53 3500 000 340		214-1670 TK	6126609580		39.73	
					<b>Vendor Total:</b>	<b>79.46</b>
					<b>Fund Total:</b>	<b>172.85</b>

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>	<u>Description</u>		<u>Invoice</u>		<u>Amount</u>
<b>Checking Account Total:</b>					<b>15,817.36</b>
<b>Checking</b>	<b>3</b>	<b>Fund: 71 TRUST AND AGENCY</b>			
PCARDBMO	PCARD/BMO MASTERCARD		97.00		
71 415 058	Tabroom fee for hosting		120325 ATH5		97.00
PCARDBMO	PCARD/BMO MASTERCARD		319.00		
71 415 054	Tax		120325 ATH6		21.66
71 415 054	Swim Fees		120325 ATH6		297.34
PCARDBMO	PCARD/BMO MASTERCARD		93.60		
71 415 054	Fee to Register		120325 ATH7		93.60
PCARDBMO	PCARD/BMO MASTERCARD		56.93		
71 415 018	Drink mix - Welch		120325 FFA1		4.78
71 415 018	Drink Mix - variety		120325 FFA1		4.48
71 415 018	GV Variety		120325 FFA1		4.98
71 415 018	GV Watertok		120325 FFA1		4.98
71 415 018	Dole Variety		120325 FFA1		4.48
71 415 018	Smarties		120325 FFA1		19.97
71 415 018	Mega Brands Candy		120325 FFA1		9.94
71 415 018	tax		120325 FFA1		3.32
PCARDBMO	PCARD/BMO MASTERCARD		843.69		
71 415 018	hotel stay - advisor		120325 FFA2		843.69
PCARDBMO	PCARD/BMO MASTERCARD		768.69		
71 415 018	hotel for 3 days		120325 FFA3		768.69
PCARDBMO	PCARD/BMO MASTERCARD		78.73		
71 415 018	5 meals at NFFA		120325 FFA4		78.73
PCARDBMO	PCARD/BMO MASTERCARD		768.69		
71 415 018	room for 3 days - chaperone		120325 FFA5		768.69
PCARDBMO	PCARD/BMO MASTERCARD		135.00		
71 415 072	ATHLETIC.NET		120325 LHS10		135.00
PCARDBMO	PCARD/BMO MASTERCARD		230.08		
71 415 019	Backdrop stand		120325 LHS6		34.99
71 415 019	Color Powder Packets		120325 LHS6		150.99
71 415 019	Paint Splattered Backdrop		120325 LHS6		18.69
71 415 019	6 pack Blank Arrow Signs		120325 LHS6		11.98
71 415 019	Taxes		120325 LHS6		13.43
<b>Vendor Total:</b>					<b>3,391.41</b>
<b>Fund Total:</b>					<b>3,391.41</b>
<b>Checking Account Total:</b>					<b>3,391.41</b>

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>	<u>Description</u>	<u>Invoice</u>		<u>Amount</u>
<b>Checking</b>	<b>2</b>	<b>Fund: 10 GENERAL FUND</b>		
AASHEJACK	AASHEIM, JACK	43.25		
10 2642 000 319	REIMBURSE BACKGROUND CHECK	120825		43.25
			<b>Vendor Total:</b>	<b>43.25</b>
ACCESSSYST	ACCESS SYSTEMS	67.89		
10 1111 102 411	Printer Staples	INV1885199		67.89
			<b>Vendor Total:</b>	<b>67.89</b>
AMAZON	AMAZON CAPITAL SERVICES INC	(6.15)		
10 1111 102 411	SHIPPING	137G-HND1-		(6.15)
AMAZON	AMAZON CAPITAL SERVICES INC	219.98		
10 2552 000 411	RETRACTABLE EXT CORD	17PX-JFGC-		219.98
AMAZON	AMAZON CAPITAL SERVICES INC	40.68		
10 1131 301 411	3pk - black jumbo window	19XL-DFN7-		12.98
10 1131 301 411	2pk orange jumbo window	19XL-DFN7-		19.98
10 1131 301 411	2 pk white jumbo window	19XL-DFN7-		9.49
10 1131 301 411	promotion	19XL-DFN7-		(8.76)
10 1131 301 411	shipping	19XL-DFN7-		6.99
AMAZON	AMAZON CAPITAL SERVICES INC	16.56		
10 2222 205 411	book repair supplies	1CGQ-GWLL-		16.56
AMAZON	AMAZON CAPITAL SERVICES INC	285.91		
10 2552 000 411	NITRILE GLOVES	1CJC-4CR6-		119.00
10 2552 000 411	TV WALL MOUNT	1CJC-4CR6-		28.99
10 2552 000 411	WINTER LEATHER WORK GLOVES	1CJC-4CR6-		19.99
10 2552 000 411	HEADLAMP	1CJC-4CR6-		24.95
10 2552 000 411	OFFICE CHAIR WHEELS	1CJC-4CR6-		24.99
10 2552 000 411	VEVOR BATTERY CHARGER	1CJC-4CR6-		67.99
AMAZON	AMAZON CAPITAL SERVICES INC	121.14		
10 2552 000 411	WIRE HARNESS TAPE	1FV9-LNNK-		13.30
10 2552 000 411	14 GAUGE WIRE	1FV9-LNNK-		67.85
10 2552 000 411	EMERGENCY WARNING LIGHT	1FV9-LNNK-		39.99
AMAZON	AMAZON CAPITAL SERVICES INC	39.94		
10 1131 301 411 410	Wall Tiles	1KY3-K9L1-		32.95
10 1131 301 411 410	SHIPPING	1KY3-K9L1-		6.99
AMAZON	AMAZON CAPITAL SERVICES INC	38.91		
10 2529 000 411	RUBBERBANDS	1MQN-FG7P-		3.29
10 2529 000 411	PENS	1MQN-FG7P-		11.97
10 2529 000 411	PENS	1MQN-FG7P-		5.66
10 2529 000 411	FIRE STICK	1MQN-FG7P-		17.99
AMAZON	AMAZON CAPITAL SERVICES INC	56.98		
10 2552 000 411	DRY ERASE MAG LABELS	1W1G-9W73-		56.98
AMAZON	AMAZON CAPITAL SERVICES INC	62.50		
10 1111 102 411	Percolator and scotch tape.	1WX4-6W13-		62.50
AMAZON	AMAZON CAPITAL SERVICES INC	(0.84)		
10 1111 102 411	SHIPPING	1X3C-4LKY-		(0.84)
AMAZON	AMAZON CAPITAL SERVICES INC	36.10		

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>			
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>		<u>Amount</u>	
10 2549 000 411		PACKING TAPE FOR CUSTODIAL	1XDT-RMH3- 7717		12.69	
10 2549 000 411		PACKING TAPE DISPENSER FOR	1XDT-RMH3- 7717		9.99	
10 2549 000 411		12 PACK PLASTIC CASTER	1XDT-RMH3- 7717		7.99	
10 2529 000 411		CALCULATOR FOR BUSINESS	1XDT-RMH3- 7717		5.43	
AMAZON	AMAZON CAPITAL SERVICES INC		105.65			
10 2549 000 411		SXS PARTS	1Y7V-DW3Q- 7004		63.98	
10 2549 000 411		BATTERY WATER FILLER	1Y7V-DW3Q- 7004		41.67	
					<b>Vendor Total:</b>	<b>1,017.36</b>
ARLTANGE	ARLT, ANGELA		51.98			
10 2134 000 411 429		HOT CHOCOLATE	120825		51.98	
					<b>Vendor Total:</b>	<b>51.98</b>
BIGEARLCO	BIG EARL LAWN CARE		5,480.00			
10 2549 000 329		HS SNOW REMOVAL	578		800.00	
10 2549 000 329		WORTHING SNOW REMOVAL	578		280.00	
10 2549 000 329		HS SNOW REMOVAL	578		3,200.00	
10 2549 000 329		WORTHING SNOW REMOVAL	578		1,200.00	
					<b>Vendor Total:</b>	<b>5,480.00</b>
COKEKANDIY	CHESTERMAN COMPANY		111.51			
10 2134 000 411 429		WE Water	11902245		111.51	
					<b>Vendor Total:</b>	<b>111.51</b>
CHSINC	CHS INC		88.70			
10 2552 000 413 004		57.60 GAL PROPANE	IA1266		88.70	
CHSINC	CHS INC		86.70			
10 2552 000 413 004		56.30 GAL PROPANE	IA1267		86.70	
CHSINC	CHS INC		89.32			
10 2552 000 413 004		58 GAL PROPANE	IA1268		89.32	
CHSINC	CHS INC		60.83			
10 2552 000 413 004		39.50 GAL PROPANE	IA1270		60.83	
CHSINC	CHS INC		15.40			
10 2552 000 413 004		10 GAL PROPANE	IA1271		15.40	
CHSINC	CHS INC		83.16			
10 2552 000 413 004		54 GAL PROPANE	IA1278		83.16	
CHSINC	CHS INC		73.15			
10 2552 000 413 004		47.50 GAL PROPANE	IA1279		73.15	
CHSINC	CHS INC		95.17			
10 2552 000 413 004		61.80 GAL PROPANE	IA1280		95.17	
CHSINC	CHS INC		75.61			
10 2552 000 413 004		49.10 GAL PROPANE	IA1282		75.61	
CHSINC	CHS INC		84.24			
10 2552 000 413 004		54.70 GAL PROPANE	IA1283		84.24	
CHSINC	CHS INC		57.75			
10 2552 000 413 004		37.50 GAL PROPANE	IA1284		57.75	
CHSINC	CHS INC		69.30			
10 2552 000 413 004		45 GAL PROPANE	IA1291		69.30	

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>	<u>Amount</u>	
CHSINC	CHS INC		105.80		
10 2552 000 413 004		68.70 GAL PROPANE	IA1293	105.80	
CHSINC	CHS INC		108.26		
10 2552 000 413 004		70.30 GAL PROPANE	IA1294	108.26	
CHSINC	CHS INC		105.18		
10 2552 000 413 004		68.30 GAL PROPANE	IA1295	105.18	
CHSINC	CHS INC		93.94		
10 2552 000 413 004		61 GAL PROPANE	IA1296	93.94	
CHSINC	CHS INC		66.68		
10 2552 000 413 004		43.30 GAL PROPANE	IA1297	66.68	
CHSINC	CHS INC		91.32		
10 2552 000 413 004		59.30 GAL PROPANE	IA1298	91.32	
CHSINC	CHS INC		63.60		
10 2552 000 413 004		41.30 GAL PROPANE	IA1299	63.60	
CHSINC	CHS INC		106.41		
10 2552 000 413 004		69.10 GAL PROPANE	IA1300	106.41	
CHSINC	CHS INC		89.17		
10 2552 000 413 004		1 GAL PROPANE	IA1304	1.54	
10 2552 000 413 004		56.90 GAL PROPANE	IA1304	87.63	
CHSINC	CHS INC		79.93		
10 2552 000 413 004		51.90 GAL PROPANE	IA1305	79.93	
CHSINC	CHS INC		82.39		
10 2552 000 413 004		53.50 GAL PROPANE	IA1306	82.39	
CHSINC	CHS INC		86.39		
10 2552 000 413 004		56.10 GAL PROPANE	IA1308	86.39	
CHSINC	CHS INC		67.76		
10 2552 000 413 004		44 GAL PROPANE	IA1309	67.76	
CHSINC	CHS INC		79.93		
10 2552 000 413 004		51.90 GAL PROPANE	IA1310	79.93	
CHSINC	CHS INC		81.93		
10 2552 000 413 004		53.20 GAL PROPANE	IA1329	81.93	
CHSINC	CHS INC		105.03		
10 2552 000 413 004		68.20 GAL PROPANE	IA1330	105.03	
CHSINC	CHS INC		48.20		
10 2552 000 413 004		31.30 GAL PROPANE	IA1331	48.20	
CHSINC	CHS INC		59.29		
10 2552 000 413 004		38.50 GAL PROPANE	IA1332	59.29	
CHSINC	CHS INC		77.46		
10 2552 000 413 004		50.30 GAL PROPANE	IA1333	77.46	
CHSINC	CHS INC		87.32		
10 2552 000 413 004		56.70 GAL PROPANE	IA1334	87.32	
CHSINC	CHS INC		100.56		
10 2552 000 413 004		65.30 GAL PROPANE	IA1337	100.56	
				<b>Vendor Total:</b>	<b>2,665.88</b>
DAKOTASUPP	DAKOTA SUPPLY GROUP		339.54		

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>	<u>Description</u>	<u>Invoice</u>		<u>Amount</u>
10 2549 000 411	TOILET PARTS	S105256322. 001		339.54
			<b>Vendor Total:</b>	<b>339.54</b>
DAVENVICT	DAVENPORT, VICTORIA	39.20		
10 1111 102 334	56 MILES NOV 25	NOV 25		31.36
10 1111 105 334	56 MILES NOV 25	NOV 25		7.84
			<b>Vendor Total:</b>	<b>39.20</b>
DIVISIONCI	DIVISION OF CRIMINAL INVESTIGATIONS	50.00		
10 2642 000 319	BACKGROUND CHECK - HIEB	120825 HIEB		50.00
			<b>Vendor Total:</b>	<b>50.00</b>
DREWALEX	DREW, ALEXIS	50.00		
10 2642 000 319	REIMBURSE BACKGROUND CHECK	120825		50.00
			<b>Vendor Total:</b>	<b>50.00</b>
ENERCONINC	ENERCON INC	327.00		
10 2549 000 411	LED DRIVERS FOR LIGHTS	16381		327.00
			<b>Vendor Total:</b>	<b>327.00</b>
FARNSCHRI	FARNSWORTH, CHRISTOPHER	50.00		
10 2642 000 319	REIMBURSE BACKGROUND CHECK	120825		50.00
			<b>Vendor Total:</b>	<b>50.00</b>
FERGEKANS	FERGEN, KANSAS	50.00		
10 2642 000 319	REIMBURSE JAELYN'S	120825		50.00
			<b>Vendor Total:</b>	<b>50.00</b>
GRCONTROLS	G & R CONTROLS	1,654.07		
10 2549 105 323	BOILER REPAIR	154980		1,654.07
			<b>Vendor Total:</b>	<b>1,654.07</b>
HANDERIN	HANDER INC. PLUMBING & HEATING	513.54		
10 2549 301 323	HS WATER HEATER REPAIR	001162650000		513.54
			<b>Vendor Total:</b>	<b>513.54</b>
HILLYARD	HILLYARD, INC.	218.16		
10 2549 000 411	SUPPLIES	606005197		218.16
HILLYARD	HILLYARD, INC.	1,572.72		
10 2549 000 411	SUPPLIES	606005198		1,572.72
HILLYARD	HILLYARD, INC.	104.22		
10 2549 000 411	SUPPLIES	606017772		104.22
			<b>Vendor Total:</b>	<b>1,895.10</b>
JOHNSONCON	JOHNSON CONTROLS, INC	1,205.03		
10 2549 301 323	HVAC REPAIRS	1- 120715005000		1,205.03
			<b>Vendor Total:</b>	<b>1,205.03</b>
KENDELDOO	KENDELL DOORS AND HARDWARE, INC	83.00		

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>		
<u>Account Number</u>	<u>Description</u>	<u>Invoice</u>	<u>Amount</u>	
10 2549 000 411	KEYS	IN122917	83.00	
			<b>Vendor Total:</b>	<b>83.00</b>
LENNOXINDE	LENNOX INDEPENDENT PUBLISHING, LLC		570.60	
10 2529 000 350	BOARD OF EDUCATION MTG	120825	169.85	
10 2529 000 350	CASH REPORT 10/31/25	120825	165.75	
10 2529 000 350	PAYROLL REPORT OCT 25	120825	65.00	
10 6900 375 340	PEP A GRAPH	120825	170.00	
			<b>Vendor Total:</b>	<b>570.60</b>
LENNOXSC	LENNOX SCHOOL DISTRICT 41-4		0.00	
10 1990 428	23-24 BROKEN LAPTOP-STENZEL	120825	25.00	
10 1111 000 411 203	PLANNER NOT NEEDED-STENZEL	120825	(8.00)	
10 1111 205 411 030	CLEAR OUT BROKEN LAPTOP	120825	(17.00)	
			<b>Vendor Total:</b>	<b>0.00</b>
MCMANCHEL	MCMANAMAN, CHELSEY		7.36	
10 2311 000 411	TABLE CLOTHS	1208	6.93	
10 2311 000 411	TAX	1208	0.43	
			<b>Vendor Total:</b>	<b>7.36</b>
MRGHAUFF	MRG HAUFF LLC		1,694.60	
10 6100 351 411	Basketball Order	188165	569.50	
10 6100 351 411	Basketball Order	188165	269.85	
10 6100 351 411	Basketball Order	188165	7.95	
10 6200 361 411	Basketball Order	188165	569.50	
10 6200 361 411	Basketball Order	188165	269.85	
10 6200 361 411	Basketball Order	188165	7.95	
			<b>Vendor Total:</b>	<b>1,694.60</b>
NELSOMARI	NELSON, MARIA		50.00	
10 2642 000 319	REIMBURSE BACKGROUND CHECK	120825	50.00	
			<b>Vendor Total:</b>	<b>50.00</b>
PARKSTONHS	PARKSTON HIGH SCHOOL		223.14	
10 6900 372 315	REGION XC SHARE	120825	223.14	
			<b>Vendor Total:</b>	<b>223.14</b>
PEPPEMICH	PEPPER, MICHELLE		50.00	
10 2642 000 319	REIMBURSE BACKGROUND CHECK	120825	50.00	
			<b>Vendor Total:</b>	<b>50.00</b>
RESERVEA	PITNEY BOWES RESERVE ACCOUNT, THE		400.00	
10 2529 000 341	POSTAGE	120825	400.00	
			<b>Vendor Total:</b>	<b>400.00</b>
SAFETYKLEE	SAFETY KLEEN SYSTEMS INC		236.20	
10 2552 000 411	parts washer service	98630879	189.26	
10 2552 000 411	recovery fee	98630879	30.85	

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>		
<u>Account Number</u>	<u>Description</u>	<u>Invoice</u>	<u>Amount</u>	
10 2552 000 411	chemistry fee	98630879	16.09	
			<b>Vendor Total:</b>	<b>236.20</b>
SDMEAMITCH SDMEA		100.00		
10 6900 373 315	SDMEA Conference	0457	100.00	
			<b>Vendor Total:</b>	<b>100.00</b>
SDMEASF SDMEA		135.00		
10 1121 207 315	MSASB Registration fees	120825	135.00	
			<b>Vendor Total:</b>	<b>135.00</b>
TIMEMANAGE TIME MANAGEMENT SYSTEMS		(459.00)		
10 2529 000 642	RED ROVER CREDIT DEC	344800 DEC	(459.00)	
TIMEMANAGE TIME MANAGEMENT SYSTEMS		(468.00)		
10 2529 000 642	RED ROVER CREDIT NOV	344800 NOV	(468.00)	
TIMEMANAGE TIME MANAGEMENT SYSTEMS		468.00		
10 2529 000 642	MONTHLY SOFTWARE SUB OCT	348757	468.00	
TIMEMANAGE TIME MANAGEMENT SYSTEMS		459.00		
10 2529 000 642	MONTHLY SOFTWARE SUB NOV	350857	459.00	
			<b>Vendor Total:</b>	<b>0.00</b>
TOTALSTOP TOTAL STOP FOOD STORE #9914/CENEX		697.06		
10 2552 000 413 471	DIESEL	10956535	190.86	
10 2552 000 413 472	REGULAR	10956535	506.20	
			<b>Vendor Total:</b>	<b>697.06</b>
TRUSTAGEN TRUST & AGENCY		172.00		
10 1790 377	WEST CENTRAL ENTRY FEE	12082025	172.00	
			<b>Vendor Total:</b>	<b>172.00</b>
WEXBANK WEX BANK		2,494.35		
10 2552 000 413 472	REGULAR	109053851	1,619.41	
10 2552 000 413 472	REBATE	109053851	(17.87)	
10 2552 000 413 471	DIESEL	109053851	902.77	
10 2552 000 413 471	REBATE	109053851	(9.96)	
			<b>Vendor Total:</b>	<b>2,494.35</b>
			<b>Fund Total:</b>	<b>22,524.66</b>
<b>Checking</b>	<b>2</b>	<b>Fund: 21 CAPITAL OUTLAY</b>		
ACCESSSYST ACCESS SYSTEMS		695.00		
21 2529 000 479	6940w IP Phone	INV1892834	660.00	
21 2529 000 479	Shipping	INV1892834	35.00	
			<b>Vendor Total:</b>	<b>695.00</b>
ALLISCHAD ALLISON, CHAD		50.98		
21 1121 207 479	6 pack of Storage totes	120825	48.00	
21 1121 207 479	tax	120825	2.98	
			<b>Vendor Total:</b>	<b>50.98</b>

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		
<u>Account Number</u>		<u>Description</u>	<u>Invoice</u>		<u>Amount</u>
AMAZON	AMAZON CAPITAL SERVICES INC		29.20		
21 2222 205 560		intermediate books	16TT-Q6DH-		29.20
AMAZON	AMAZON CAPITAL SERVICES INC		94.98		
21 1111 102 479		iPad Cover	194G-KQWW-		28.46
21 2549 102 479		Cart - Alex will buy	194G-KQWW-		66.52
AMAZON	AMAZON CAPITAL SERVICES INC		446.37		
21 2222 205 560		intermediate books	1CGQ-GWLL-		262.32
21 2222 205 479		keyboard/mouse	1CGQ-GWLL-		26.06
21 2222 102 560		elementary books	1CGQ-GWLL-		157.99
AMAZON	AMAZON CAPITAL SERVICES INC		146.86		
21 1131 301 479		Xenhtaai B5465 toner	1F9N-9C9F-		47.49
21 1131 301 479		Dell 9PN5P OEM Drum	1F9N-9C9F-		99.37
AMAZON	AMAZON CAPITAL SERVICES INC		60.15		
21 2222 105 560		Library Books and baskets	1H3Q-W3M7-		60.15
AMAZON	AMAZON CAPITAL SERVICES INC		141.97		
21 2222 301 560		Library Books include Blue	1MNQ-PYWH-		141.97
AMAZON	AMAZON CAPITAL SERVICES INC		584.18		
21 6900 000 479		Tablet Holder	1QN4-CHFJ-		89.95
21 6900 000 479		Tablet	1QN4-CHFJ-		299.90
21 6900 000 479		Tablet	1QN4-CHFJ-		95.92
21 6900 000 479		Tablet Charger	1QN4-CHFJ-		47.99
21 6900 000 479		USB Cords	1QN4-CHFJ-		8.40
21 6900 000 479		Tax	1QN4-CHFJ-		42.02
AMAZON	AMAZON CAPITAL SERVICES INC		120.97		
21 2222 105 560		books	1V6R-VKVX-		120.97
AMAZON	AMAZON CAPITAL SERVICES INC		18.48		
21 2222 102 560		elementary books	1WMG-XRXN-		18.48
AMAZON	AMAZON CAPITAL SERVICES INC		256.37		
21 2222 105 560		Library Books and baskets	1XG4-PGP3-		256.37
AMAZON	AMAZON CAPITAL SERVICES INC		3,655.12		
21 2529 000 479		LED PANEL LIGHTS FOR B.O.	1Y7V-DW3Q-		2,037.40
21 2549 000 479		CO DETECTORS	1Y7V-DW3Q-		265.32
21 2549 000 479		LED EMERGENCY LIGHTS	1Y7V-DW3Q-		1,352.40
AMAZON	AMAZON CAPITAL SERVICES INC		337.91		
21 2222 102 560		elementary books	1YFW-676T-		208.71
21 2222 205 560		intermediate books	1YFW-676T-		129.20
AMAZON	AMAZON CAPITAL SERVICES INC		69.99		
21 1121 207 479		KIMAFUN Wireles Lavalier	1YKR-GJVD-		69.99
				<b>Vendor Total:</b>	<b>5,962.55</b>
HOWEINC	HOWE INC		60,534.60		
21 2549 205 530		REPLACING 3 HVAC UNITS	CINV-001466		60,534.60
				<b>Vendor Total:</b>	<b>60,534.60</b>
ITS	INTEGRATED TECHNOLOGY & SECURITY		450.00		
21 2549 102 479		DMP iComSLF Flat Rate	79702-1		450.00
ITS	INTEGRATED TECHNOLOGY & SECURITY		806.87		

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>	<u>Description</u>	<u>Invoice</u>		<u>Amount</u>
21 2549 102 479	Silent Knight 005496 Silent	79713-1		671.87
21 2549 102 479	Labor Rate	79713-1		135.00
<b>Vendor Total:</b>				<b>1,256.87</b>
TELEPHONES TELEPHONE SYSTEMS & SERVICE		1,412.71		
21 5000 000 611	STANDARD PMT	40721340		1,270.00
21 5000 000 612	STANDARD PMT	40721340		142.71
<b>Vendor Total:</b>				<b>1,412.71</b>
<b>Fund Total:</b>				<b>69,912.71</b>
<b>Checking</b>	<b>2</b>	<b>Fund: 22</b>	<b>SPECIAL EDUCATION FUND</b>	
AMAZON	AMAZON CAPITAL SERVICES INC	81.05		
22 1222 000 411	PAINT	1GDF-6TGT-		27.07
22 1221 000 411	PRIVACY FOLDERS	1GDF-6TGT-		41.99
22 1221 000 411	ZIPPER POUCHES	1GDF-6TGT-		11.99
AMAZON	AMAZON CAPITAL SERVICES INC	101.77		
22 1222 000 411	2 PC dinosaur sensory-fine	1HJ3-TW1J-		13.99
22 1222 000 411	Fidget Toy- slug	1HJ3-TW1J-		7.99
22 1222 000 411	Classroom magnetic letters	1HJ3-TW1J-		24.98
22 1222 000 411	Ten Blocks	1HJ3-TW1J-		21.93
22 1222 000 411	Sight Word Game	1HJ3-TW1J-		13.39
22 1222 000 411	Mesh organizers for	1HJ3-TW1J-		19.49
AMAZON	AMAZON CAPITAL SERVICES INC	180.25		
22 1226 000 411	ZOMIBOO 4 PC LARGE 4INCH	1KG4-R7R4-		24.99
22 1226 000 411	VISUAL EDGE - SLANT BOARD	1KG4-R7R4-		77.84
22 1226 000 411	POTTY TRAINING SEAT WITH	1KG4-R7R4-		24.99
22 1226 000 411	SAMSILL 2 INCH 3 RING	1KG4-R7R4-		37.14
22 1226 000 411	SHIPPING AND HANDLING	1KG4-R7R4-		1.75
22 1226 000 411	SHIPPING AND HANDLING	1KG4-R7R4-		13.54
AMAZON	AMAZON CAPITAL SERVICES INC	26.83		
22 1222 207 411	velcro dots	1KKT-9DLF-		9.98
22 1222 207 411	magnetic hooks	1KKT-9DLF-		9.86
22 1222 207 411	shipping	1KKT-9DLF-		6.99
AMAZON	AMAZON CAPITAL SERVICES INC	14.99		
22 1222 000 411	Rhyming puzzle	1L4J-J6J1-		14.99
AMAZON	AMAZON CAPITAL SERVICES INC	42.33		
22 2152 000 411	TABLET CASE	1R4J-6NQQ-		15.98
22 2152 000 411	STWBV TONGUE DEPRESSORS	1R4J-6NQQ-		12.54
22 2152 000 411	GRP TONGUE DEPRESSORS	1R4J-6NQQ-		13.81
AMAZON	AMAZON CAPITAL SERVICES INC	133.07		
22 1222 301 411 012	Smoothie Mix	1XGH-4V9D-		49.47
22 1222 301 411 012	Hot Cups	1XGH-4V9D-		43.96
22 1222 301 411 012	Salted Caramel Syrup	1XGH-4V9D-		31.88
22 1222 301 411 012	Tax	1XGH-4V9D-		7.76
<b>Vendor Total:</b>				<b>580.29</b>
TERPSPAUL	TERPSTRA, PAULA	134.40		
22 2122 000 334	192 MILES NOV 25	NOV 25		134.40

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>	<u>Description</u>		<u>Invoice</u>		<u>Amount</u>
<b>Vendor Total:</b>					<b>134.40</b>
<b>Fund Total:</b>					<b>714.69</b>
<b>Checking</b>	<b>2</b>	<b>Fund: 41</b>	<b>CAPITAL PROJECTS</b>		
AMAZON	AMAZON CAPITAL SERVICES INC		69.03		
41 2535 000 479 000 301	STAFF PARKING SIGNS *BOND*		1Y7V-DW3Q- 7004		69.03
<b>Vendor Total:</b>					<b>69.03</b>
ITS	INTEGRATED TECHNOLOGY & SECURITY		226,537.79		
41 2535 000 520 000 301	SECURITY CAMERAS 19		79760		48,896.68
41 2535 000 520 000 301	DATA CABLING 4 NETWORK		79760		55,203.92
41 2535 000 520 000 301	FIRE ALARM EXPANSION		79760		56,316.82
41 2535 000 520 000 301	GALLAGHER ACCESS CONTROL		79760		27,131.11
41 2535 000 520 000 301	GYM SOUND SYSTEM 16		79760		38,989.26
<b>Vendor Total:</b>					<b>226,537.79</b>
NORCOSTCO	NORCOSTCO INC		186,896.98		
41 2535 000 520 000 301	LHS THEATRE LUMINARIES		PAY APP #1		186,896.98
<b>Vendor Total:</b>					<b>186,896.98</b>
RESILITESP	RESILITE SPORTS PRODUCTS INC		22,855.88		
41 2535 301 549	Wrestling Mats		INV/2025/091 41		22,855.88
<b>Vendor Total:</b>					<b>22,855.88</b>
<b>Fund Total:</b>					<b>436,359.68</b>
<b>Checking</b>	<b>2</b>	<b>Fund: 53</b>	<b>AFTER SCHOOL PROGRAM</b>		
FOODSERV	FOOD SERVICE		42.90		
53 1141 004 411	PS milk for Nov		120825 PS		42.90
FOODSERV	FOOD SERVICE		77.10		
53 3500 000 461	TK: milk for Nov		120825 TK		77.10
<b>Vendor Total:</b>					<b>120.00</b>
<b>Fund Total:</b>					<b>120.00</b>
<b>Checking Account Total:</b>					<b>529,631.74</b>
<b>Checking</b>	<b>3</b>	<b>Fund: 71</b>	<b>TRUST AND AGENCY</b>		
COKEKANDIY	CHESTERMAN COMPANY		58.41		
71 415 111	Pop		11873982		58.41
COKEKANDIY	CHESTERMAN COMPANY		55.76		
71 415 111	Pop		11884205		55.76
COKEKANDIY	CHESTERMAN COMPANY		44.60		
71 415 111	Pop		11905474		44.60
COKEKANDIY	CHESTERMAN COMPANY		76.21		
71 415 111	Pop		3980477		76.21
COKEKANDIY	CHESTERMAN COMPANY		76.21		
71 415 111	pop		4011454		76.21
COKEKANDIY	CHESTERMAN COMPANY		0.88		
71 415 111	Finance Charge		FC		0.88
<b>Vendor Total:</b>					<b>312.07</b>

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>	<u>Description</u>	<u>Invoice</u>		<u>Amount</u>
DREAMERSTA	DREAMER STATE UNIVERSITY LLC	3,500.00		
71 415 025	Timmy the Dream Assembly	120825		3,500.00
				<b>Vendor Total:</b> 3,500.00
SUNSHINELE	SUNSHINE FOODS #14 LENNOX	364.48		
71 415 054	Sandwiches	1208 ACCT		343.20
71 415 054	Tax	1208 ACCT		21.28
SUNSHINELE	SUNSHINE FOODS #14 LENNOX	(195.28)		
71 415 058	ORAL INTERP ITEMS UNDER	120825 ACCT		(195.28)
SUNSHINELE	SUNSHINE FOODS #14 LENNOX	195.28		
71 415 058	ORAL INTERP ITEMS UNDER	120825		195.28
				<b>Vendor Total:</b> 364.48
				<b>Fund Total:</b> 4,176.55
				<b>Checking Account Total:</b> 4,176.55
<b>Checking</b>	<b>4</b>	<b>Fund: 51</b>	<b>FOOD SERVICE</b>	
EASTSIDEJE	EAST SIDE JERSEY DAIRY INC	97.19		
51 2562 000 461	MILK/WE	0543552		97.19
				<b>Vendor Total:</b> 97.19
ISRESTAURE	IS RESTAURANT EQUIPMENT SERVICES	1,288.55		
51 2562 000 323	LE- REPAIR ON STEAMER	AR21307		1,288.55
				<b>Vendor Total:</b> 1,288.55
JCLSOL	JCL SOLUTIONS - JANITOR'S CLOSET,	432.05		
51 2562 000 411	HS- SUPPLIES	2022774		432.05
JCLSOL	JCL SOLUTIONS - JANITOR'S CLOSET,	86.56		
51 2562 000 411	IS- SUPPLIES	2022775		86.56
JCLSOL	JCL SOLUTIONS - JANITOR'S CLOSET,	86.56		
51 2562 000 411	LE-SUPPLIES	2022776		86.56
				<b>Vendor Total:</b> 605.17
NORTHCENTFO	NORTH CENTRAL FOOD SUPPLY AND	437.05		
51 2562 000 323	WE-REPAIRS FOR DISHWASHER	EC272492		437.05
				<b>Vendor Total:</b> 437.05
				<b>Fund Total:</b> 2,427.96
				<b>Checking Account Total:</b> 2,427.96

## **5035.1 Firearms and Weapons**

**Weapons.** No student may possess, handle, or transmit any weapon while on school grounds or at any school activity or event off school grounds except as permitted by this policy. No visitor under the age of 18 may possess, handle, or transmit any weapon while on school grounds or at any school activity or event off school grounds except as permitted by this policy.

**Definition of Weapon.** The term "weapon" means any object, device, instrument, material, or substance which is capable of causing injury in the manner it is used or intended to be used.

**Firearms.** No person may bring, possess, handle or transmit a firearm on school grounds, in a school-owned vehicle, or at a school activity or event off school grounds, except as permitted by this policy.

**Definition of Firearm.** The term "firearm, as defined in 18 U.S.C. 921, means any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive, the frame or receiver of any such weapon, any firearm muffler or firearm silencer, or any destructive device (excluding an antique firearm).

**Exceptions Regarding Firearms.** The prohibition against firearms does not apply to:

- Firearms lawfully possessed by a law enforcement official or school sentinel;
- Firearms that may lawfully be possessed by a person who is receiving training at the school under the immediate supervision of an adult instructor;
- The use of a starting gun at an athletic event;
- The lawful possession of a firearm at a gun show authorized by the board to be held on school premises;
- Unloaded firearms which may lawfully be possessed by a person for the purpose of using them as part of a color guard ceremony.

**Consequences - Firearm.** Any student who brings a firearm, as that term is defined in 18 United States Code 921, to school will be expelled from school

for one calendar year. The superintendent of schools and the board of education shall have the authority to modify the expulsion requirement on a case-by-case basis.

**Confiscation of Firearms.** Administrative and teaching personnel are statutorily authorized, without a warrant, to confiscate any firearm possessed in violation of this policy. By statute, any firearm that is confiscated by school personnel shall be delivered to a peace officer as soon as practicable. Such firearms are subject to being destroyed by law enforcement authorities.

**Report to Law Enforcement Authorities.** All school personnel are required to report any violation of this policy to a principal or the superintendent of schools. Pursuant to state and federal law, school personnel are required to report to law enforcement authorities when a student brings a firearm or weapon to school.

Adopted on: August 09, 2021

Revised on: July 14, 2025

Reviewed on: July 14, 2025

## **5035.1 Firearms and Weapons (MODIFIED)**

**Weapons.** No student may possess, handle, or transmit any weapon while on school grounds or at any school activity or event off school grounds except as permitted by this policy. No visitor may possess, handle, or transmit any weapon while on school grounds or at any school activity or event off school grounds except as permitted by this policy.

**Definition of Weapon.** A dangerous weapon is defined as any firearm, or air-gun, knife or device, instrument, explosive, material or substance, whether animate or inanimate, which is calculated or designed to inflict death or serious bodily harm.

**Firearms.** No person may bring, possess, handle or transmit a firearm on school grounds, in a school-owned vehicle, or at a school activity or event off school grounds, except as permitted by this policy.

**Definition of Firearm.** The term "firearm", as defined in 18 U.S.C. 921, means any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive, the frame or receiver of any such weapon, any firearm muffler or firearm silencer, or any destructive device (excluding an antique firearm).

**Exceptions Regarding Firearms.** The prohibition against firearms does not apply to:

- Firearms lawfully possessed by a law enforcement official or school sentinel;
- Firearms that may lawfully be possessed by a person who is receiving training at the school under the immediate supervision of an adult instructor;
- The use of a starting gun at an athletic event;
- The lawful possession of a firearm at a gun show authorized by the board to be held on school premises;
- Unloaded firearms which may lawfully be possessed by a person for the purpose of using them as part of a color guard ceremony.

**Consequences – Firearm or Dangerous Weapon.** Any student who brings a firearm as that term is defined in 18 United States Code 921, or a dangerous weapon to school, will be expelled from school for one calendar year. The superintendent of schools and the board of education shall have the authority to modify the expulsion requirement on a case-by-case basis.

**Confiscation of Firearms.** Administrative and teaching personnel are statutorily authorized, without a warrant, to confiscate any firearm or dangerous weapon possessed in violation of this policy. By statute, any firearm that is confiscated by school personnel shall be delivered to a peace officer as soon as practicable. Such firearms are subject to being destroyed by law enforcement authorities.

**Report to Law Enforcement Authorities.** All school personnel are required to report any violation of this policy to a principal or the superintendent of schools. Pursuant to state and federal law, school personnel are required to report to law enforcement authorities when a student brings a firearm or weapon to school.

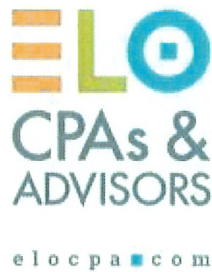
**Legal Reference:** SDCL 13-32-4; 13-32-4.2; 13-32-7  
Improving America’s Schools Act of 1994, P.L. 103-382

Adopted on: August 09, 2021

Revised on: July 14, 2025

Reviewed on: July 14, 2025

Revised on: December 08, 2025



November 4, 2025

School Board and Management  
Lennox School District No. 41-4

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lennox School District No. 41-4 for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 17, 2025. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lennox School District No. 41-4 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by Lennox School District No. 41-4 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the governmental activities' capital assets is based on estimates of original cost. We evaluated the key factors and assumptions used to develop the governmental activities capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the depreciation expense is based on estimated useful lives of the capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 4, 2025.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Lennox School District No. 41-4's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Lennox School District No. 41-4's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedule of Changes in Total OPEB Liability, Schedule of the Proportionate Share of the Net Pension Liability (Asset), and Schedule of School District Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

### Restriction on Use

This information is intended solely for the information and use of the School Board and management of Lennox School District No. 41-4 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "ELO Prof. LLC". The signature is written in a cursive, slightly slanted style.

ELO Prof. LLC

**Lennox School District No. 41-4**

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

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

**Lennox School District No. 41-4**

School District Officials

June 30, 2025

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Board Members

Scott Sandal ----- Board President

Renaë Buehner -----Vice President

Nick Butler ----- Member

Heidi Bowers ----- Member

Melissa Daugherty ----- Member

Clayton Wulf ----- Member

Jennifer Slack----- Member

Darin Eich -----Superintendent

Angela Arlt -----Business Manager

Lennox School District No. 41-4

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

School Board  
Lennox School District No. 41-4  
Lincoln County, South Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Lennox School District No. 41-4, South Dakota (School District), as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise the School District’s basic financial statements and have issued our report thereon dated November 4, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

## Report on Compliance and Other Matters

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

### Purpose of this Report

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

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

Elk Point, South Dakota  
November 4, 2025

**Lennox School District No. 41-4**  
Schedule of Prior and Current Audit Findings  
Year Ended June 30, 2025

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**Schedule of Prior Audit Findings:**

The prior audit report contained no written audit comments.

**Schedule of Current Audit Findings:**

The current audit report contains no written audit comments.



## Independent Auditor's Report

School Board  
Lennox School District No. 41-4  
Lincoln County, South Dakota

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Lennox School District No. 41-4, South Dakota (School District), as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Lennox School District No. 41-4 as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

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

#### Responsibilities of Management for the Financial Statements

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

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

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

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

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

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (MD&A), the Budgetary Comparison Schedules, Schedule of Changes in Total OPEB Liability, the Schedule of the School District Contributions, and the Schedule of the School District's Proportionate Share of the Net Pension Liability (Asset) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2025, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering School District's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CIO Prof LRC".

Elk Point, South Dakota  
November 4, 2025

**Lennox School District No. 41-4**  
Management Discussion and Analysis (MD&A)  
June 30, 2025

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This section of Lennox School District No. 41-4's annual financial report presents our discussion and analysis of the School's financial performance during the fiscal year ended on June 30, 2025. Please read it in conjunction with the School's financial statements, which follow this section.

**Financial Highlights**

- During the year, the District's revenues generated from taxes and other revenues of the governmental and business-type programs were \$688,111 more than the \$15,994,773 governmental and business-type program expenditures. Compared to last year's increase in net position, this is a decrease of 40.14%.
- The total cost of the District's programs decreased by 0.37%. This was due primarily to decreases in interest on long-term debt and co-curricular activities.
- The District's General, Capital Outlay, and Special Education funds total expenditures came in under budget.
- For FY 2025, the District adopted a balanced General Fund budget with the use of \$88,888 of fund balance. However, the General Fund ended the year with a \$147,373 decrease in fund balance with an ending fund balance of \$1,316,400.
- The Food Service Fund's net loss was \$87,328 of which \$18,448 was depreciation expense, which is a non-cash expense. For FY 2025, overall Food Service revenue increased by 1.45% from the prior year. Operating expenses increased by 1.48% due to the increase in food purchased, salaries, and benefits.
- The OST/preschool fund had net income of \$50,015, mainly due to an increase in afterschool fees.

**Lennox School District No. 41-4**  
Management Discussion and Analysis (MD&A)  
June 30, 2025

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**Overview of the Financial Statements**

This report consists of three parts – management’s discussion and analysis (this section), the basic financial statements and required supplementary information. The basic financial statements include two kinds of statements that present different views of the School:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the School’s overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the School government, reporting the School’s operations in more detail than the government-wide statements.
  - The governmental funds statements tell how general government services were financed in the short-term as well as what remains for future spending.
  - Proprietary fund statements offer short- and long-term financial information about the activities that the school operates like businesses. There are two proprietary funds operated by the school which are the food service and the Out of School Time/preschool.
  - Fiduciary fund statements provide information about the financial relationships – like scholarship plans for graduating students – in which the School acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

Figure A-1 summarizes the major features of the School’s financial statements, including the portion of the School government covered and the types of information contained. The reminder of the overview section of the management’s discussion and analysis explains the structure and contents of each of the statements.

**Lennox School District No. 41-4**  
Management Discussion and Analysis (MD&A)  
June 30, 2025

Figure A-1

Major Features of Lennox School's Government-Wide and Fund Financial Statements

	Government-Wide Statements	Fund Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire School government (except fiduciary funds)	The activities of the School that are not proprietary or fiduciary, such as elementary and high school education programs	Activities the School operates similar to private businesses, the food service operation and the out of school time/preschool programs.	Instances in which the School is the trustee or agent for someone else's resources.
Required Financial Statements	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures and Changes in Fund Balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Revenues, Expenses and Changes in Net Position</li> <li>• Statement of Cash Flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Net Position</li> <li>• Statement of Changes in Fiduciary Net Position</li> </ul>
Accounting Basis and Measurement Focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of Asset/Liability Information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the School's funds do not currently contain capital assets although they can
Type of Inflow/Outflow Information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

**Lennox School District No. 41-4**  
Management Discussion and Analysis (MD&A)  
June 30, 2025

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**Government-Wide Statements**

The government-wide statements report information about the School as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the School's net position and how they have changed. Net position is one way to measure the School's financial health or position.

- Increases or decreases in the School's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the School you need to consider additional nonfinancial factors such as changes in the School's property tax base and changes in the state school aid funding formula from the State of South Dakota.

The government-wide financial statements of the School are reported in two categories:

- **Governmental Activities** – This category includes the School's basic instructional services, such as elementary and high school educational programs, support services (guidance counselor, executive administration, board of education, fiscal services, etc.), debt service payments, extracurricular activities (sports, debate, music, etc.) and capital equipment purchases. Property taxes, state grants, federal grants and interest earnings finance most of these activities.
- **Business-type Activities** - The school charges a fee to students to help cover the costs of providing hot lunch and breakfast services to all students. The food service fund also receives federal and state assistance to subsidize the food service program. The OST/preschool program receives most of its funds from student fees.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the School's most significant funds – not the School as a whole. Funds are accounting devices that the School uses to keep track of specific sources of funding and spending for particular purposes:

- State Law requires some of the funds.
- The School Board establishes other funds to control and manage money for particular purposes (like the Custodial and Scholarship Trust Funds).

**Lennox School District No. 41-4**  
Management Discussion and Analysis (MD&A)  
June 30, 2025

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The School has three kinds of funds:

- **Governmental Funds** – Most of the School’s basic services are included in the governmental funds, which focus on (1) how cash and other financial assets that can readily converted to cash flow in and out and (2) the balances left at the year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental fund’s statements, or on the subsequent page, that explains the relationship (or differences) between them.
- **Proprietary Funds** – Services for which the School charges customers a fee is generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both short- and long-term financial information. The Food Service Enterprise Fund and the Out of School/Preschool Program are the only proprietary funds maintained by the School.
- **Fiduciary Funds** – The School is the trustee, or fiduciary, for various external and internal parties. The School is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the School’s fiduciary activities are reported in a separate statement of net position and a statement of changes in net position. We exclude these activities from the School’s government-wide financial statements because the School cannot use these assets to finance its operations.

**Lennox School District No. 41-4**  
**Management Discussion and Analysis (MD&A)**  
**June 30, 2025**

**Financial Analysis of the School as a Whole**

**Net Position**

The School's combined net position increased as follows:

Table A-1  
Lennox School District 41-4  
Statement of Net Position

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2024	2025	2024	2025	2024	2025	2024-2025
Current and Other Assets	\$ 26,600,722	\$ 13,030,905	\$ 509,240	\$ 490,334	\$ 27,109,962	\$ 13,521,239	-50.12%
Capital Assets (Net of Depreciation)	36,518,474	48,552,560	148,507	135,928	36,666,981	48,688,488	32.79%
Total Assets	63,119,196	61,583,465	657,747	626,262	63,776,943	62,209,727	-2.46%
OPEB Related Deferred Outflows	112,117	95,439	--	--	112,117	95,439	-14.88%
Pension Related Deferred Outflows	2,466,670	2,164,280	--	--	2,466,670	2,164,280	-12.26%
Total Deferred Outflows or Resources	2,578,787	2,259,719	--	--	2,578,787	2,259,719	-12.37%
Long-Term Liabilities Outstanding	30,006,071	29,160,417	--	--	30,006,071	29,160,417	-2.82%
Other Liabilities	3,493,046	1,670,174	90,563	96,391	3,583,609	1,766,565	-50.70%
Total Liabilities	33,499,117	30,830,591	90,563	96,391	33,589,680	30,926,982	-7.93%
Taxes Levied for Future Period	3,693,142	3,810,688	--	--	3,693,142	3,810,688	3.18%
OPEB Related Deferred Inflows	519,080	459,642	--	--	519,080	459,642	-11.45%
Pension Related Deferred Inflows	1,402,613	1,435,884	--	--	1,402,613	1,435,884	2.37%
Total Deferred Inflows of Resources	5,614,835	5,706,214	--	--	5,614,835	5,706,214	1.63%
Net Investment in Capital Assets	21,766,826	22,565,503	148,507	135,928	21,915,333	22,701,431	3.59%
Restricted	4,080,880	4,106,229	--	--	4,080,880	4,106,229	0.62%
Unrestricted	736,325	634,647	418,677	393,943	1,155,002	1,028,590	-10.94%
Total Net Position	26,584,031	27,306,379	567,184	529,871	27,151,215	27,836,250	2.52%
Beginning Net Position	25,418,069	26,584,031	583,629	567,184	26,001,698	27,151,215	4.42%
Increase (Decrease) in Net Position	\$ 1,165,962	\$ 722,348	\$ (16,445)	\$ (37,313)	\$ 1,149,517	\$ 685,035	40.41%
Percentage of Increase (Decrease) in Net Position	4.59%	2.72%	-2.82%	-6.58%	4.42%	2.52%	

The School's combined net position of approximately \$27 million is approximately \$688,111 or 2.53% larger than on June 30, 2024. The increase in the School's financial position was primarily in its governmental activities due in part to taxes and state resources.

The Statement of Net Position reports all financial and capital resources. The statement presents the assets, deferred outflows of resources, liabilities and deferred inflows of resources in order of relative liquidity. The liabilities with average maturities greater than one year are reported in two components – the amount due within one year and the amount due in more than one year. The long-term liabilities of the School, consisting of bonds payable, capital outlay certificates, capital lease purchase payables, and compensated absences payable have been reported in this manner on the Statement of Net Position. The difference between the School's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources is its net position.

**Lennox School District No. 41-4**  
Management Discussion and Analysis (MD&A)  
June 30, 2025

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**Changes in Net Position**

The Lennox School District’s total revenues (excluding transfers and extraordinary items) in FY25 were \$16,708,736. More than 52% of the School’s revenue comes from property and other taxes, with approximately 33% coming from state aid. (See Table A-2).

Table A-2  
Lennox School District 41-4  
Sources of Revenues  
Fiscal Year 2024-2025

Taxes	\$ 8,744,562	52.34%
State Sources	5,469,256	32.73%
Operating Grants & Contributions	635,724	3.80%
Charges For Services	1,042,319	6.24%
Other General Revenues	461,135	2.76%
Unrestricted Investment Earnings	355,740	2.13%
<b>Total Revenue</b>	<b>\$ 16,708,736</b>	<b>100.00%</b>

Total expenditures of all programs and services increased by approximately 10.76%. The Lennox School District expenses totaled \$16,023,701 (See Table A-4). The School’s expenses cover a range of services, encompassing instruction, support services, interest on long term debt, co-curricular activities, nonprogrammed charges, food services, and OST/preschool. (See Table A-3).

Table A-3  
Lennox School District 41-4  
Statement of Expenditures  
Fiscal Year 2024-2025

Instruction	\$ 7,257,376	45.29%
Support Services	6,026,403	37.61%
Interest - on Long-Term Debt	633,800	3.96%
Cocurricular Activities	708,928	4.42%
Food Service	902,893	5.63%
Nonprogrammed Charges	106,938	0.67%
OST/Preschool	387,363	2.42%
<b>Total Expenditures</b>	<b>\$ 16,023,701</b>	<b>100.00%</b>

**Lennox School District No. 41-4**  
**Management Discussion and Analysis (MD&A)**  
**June 30, 2025**

**Governmental and Business-Type Activities**

Table A-4 and the narrative that follows consider the operations of the governmental activities and the business-type activities of the School:

Table A-4  
Lennox School District No. 41-4  
Changes in Net Position

	Government Activities		Business-type Activities		Total		Total Percentage Change
	2024	2025	2024	2025	2024	2025	
Revenues							
Program Revenues							
Charge for Services	\$ 55,795	\$ 57,543	\$ 905,988	\$ 984,776	\$ 961,783	\$ 1,042,319	8.37%
Operating Grants/ Contributions	1,082,491	376,729	314,761	258,995	1,397,252	635,724	-54.50%
General Revenues							
Taxes	8,272,160	8,744,562	--	--	8,272,160	8,744,562	5.71%
Revenue State Sources	5,394,988	5,469,256	--	--	5,394,988	5,469,256	1.38%
Other							
Other general revenues	474,128	461,135	--	--	474,128	461,135	-2.74%
Unrestricted Investment Earnings	691,244	343,166	11,782	12,574	703,026	355,740	-49.40%
	<u>15,970,806</u>	<u>15,452,391</u>	<u>1,232,531</u>	<u>1,256,345</u>	<u>17,203,337</u>	<u>16,708,736</u>	<u>-2.88%</u>
Expenses							
Instruction	7,251,911	7,257,376	--	--	7,251,911	7,257,376	0.08%
Support Services	5,459,143	6,026,403	--	--	5,459,143	6,026,403	10.39%
Non-programmed Charges	1,758	106,938	--	--	1,758	106,938	5982.94%
Interest on long-term debt	1,502,552	633,800	--	--	1,502,552	633,800	-57.82%
Co-curricular Activities	592,029	708,928	--	--	592,029	708,928	19.75%
Food Service	--	--	864,270	902,893	864,270	902,893	4.47%
Other Enterprise	--	--	382,157	387,363	382,157	387,363	1.36%
	<u>14,807,393</u>	<u>14,733,445</u>	<u>1,246,427</u>	<u>1,290,256</u>	<u>16,053,820</u>	<u>16,023,701</u>	<u>-0.19%</u>
Excess (Deficiency)							
Before Transfers	1,163,413	718,946	(13,896)	(33,911)	1,149,517	685,035	-40.41%
Transfers	2,549	3,402	(2,549)	(3,402)	--	--	0.00%
Increase (Decrease) in Net Position	1,165,962	722,348	(16,445)	(37,313)	1,149,517	685,035	-40.41%
Beginning Net Position	<u>25,418,069</u>	<u>26,584,031</u>	<u>583,629</u>	<u>567,184</u>	<u>26,001,698</u>	<u>27,151,215</u>	<u>4.42%</u>
Ending Net Position	<u>\$ 26,584,031</u>	<u>\$ 27,306,379</u>	<u>\$ 567,184</u>	<u>\$ 529,871</u>	<u>\$ 27,151,215</u>	<u>\$ 27,836,250</u>	<u>2.52%</u>

**Lennox School District No. 41-4**  
Management Discussion and Analysis (MD&A)  
June 30, 2025

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**Governmental Activities**

Revenues for the governmental activities decreased by approximately 0.17% due to a decrease in operating grants/contributions and unrestricted investment earnings. Expenses increased by 1.44% due to increased support services, non-programmed charges, and co-curricular activities.

**Business-Type Activities**

Revenues for the business-type activities decreased by approximately 3.25% due to a decrease in operating grants and contributions. Expenses decreased by -0.52% due to decreases in Food Service expenditures.

**Financial Analysis of the School's Funds**

The Special Education Fund, Bond Redemption Funds, and OST Preschool Fund increased from FY24 mainly due to ad valorem taxes and an increase in afterschool fees. The General Fund, Capital Outlay Fund, and Food Service Fund did not have any significant changes in fund balance for the year. The Capital Projects Fund had a net decrease of \$12,115,118 mainly due to capital outlay expenditures.

**Budgetary Highlights**

Over the course of the year, the School Board revised the School budget several times. These amendments fall into three categories:

- Supplemental appropriations and contingency transfers approved for unanticipated, yet necessary, expenses to provide for items necessary for the education program of this School.
- Increases in appropriations, primarily by contingency transfer, to prevent budget overruns.

The budget was supplemented with additional grants, donations, bond proceeds, and fund balance. Other than these items, there were no other significant budget changes or budget variances for the year.

**Lennox School District No. 41-4**  
Management Discussion and Analysis (MD&A)  
June 30, 2025

**Capital Asset Administration**

By the end of 2025, the School had invested \$48,691,564 across a broad range of capital assets, including, land, construction in progress, buildings, improvements, and various machinery and equipment. (See Table A-5). This amount represents a net increase (including additions and deductions) of \$12,024,583 or approximately 32.79%, above last year resulting mainly the increase in construction in progress, the purchase of other assets, and depreciation.

Table A-5  
Capital Assets  
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total Dollar Change	Total % Change
	2024	2025	2024	2025		
Land	\$ 445,534	\$ 445,534	\$ --	\$ --	\$ --	0.00%
Construction in progress	3,287,152	15,702,802	--	--	12,415,650	377.70%
Buildings & Improvements	30,856,177	30,640,454	--	--	(215,723)	-0.70%
Machinery & Equipment	1,576,360	1,493,143	148,507	135,928	(95,796)	-5.55%
Intangible Lease Assets	159,498	101,915	--	--	(57,583)	-36.10%
Library Books	193,753	168,712	--	--	(25,041)	-12.92%
<b>Total Capital Assets</b>	<b>\$ 36,518,474</b>	<b>\$ 48,552,560</b>	<b>\$ 148,507</b>	<b>\$ 135,928</b>	<b>\$ 12,021,507</b>	<b>32.79%</b>

This year’s major capital asset purchases consisted of the Lennox Performing Arts Center and Auxiliary Gym project, the Worthing Elementary RTU Project, playground surfacing, improvements to the Worthing Elementary’s roof, sidewalks, and multiple vehicles.

**Long-Term Debt**

At year-end, the School had \$29,160,417 in general obligation bonds, unamortized premiums, capital outlay certificates and other long-term obligations. This is a decrease of 2.82% as shown on Table A-6 below which is due primarily to the payment of debt.

Table A-6  
Outstanding Debt and Obligations

	Governmental Activities		Total Dollar Change	Total % Change
	2024	2025		
General Obligation Bonds	\$ 17,000,000	\$ 17,000,000	\$ --	0.00%
Plus: Unamortized Premiums	1,710,084	1,573,277	(136,807)	-8.00%
Capital Outlay Certificates	10,760,000	9,985,000	(775,000)	-7.20%
Leases	162,131	105,377	(56,754)	-35.01%
Other Post Employment Benefits	350,160	384,215	34,055	9.73%
Early Retirement Payable	16,501	105,263	88,762	537.92%
Accrued Compensated Absences	7,195	7,285	90	1.25%
<b>Total Outstanding Debt</b>	<b>\$ 30,006,071</b>	<b>\$ 29,160,417</b>	<b>\$ (845,654)</b>	<b>-2.82%</b>

**Lennox School District No. 41-4**  
Management Discussion and Analysis (MD&A)  
June 30, 2025

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The School is liable for the repayment of General Obligation Bonds, Capital Outlay Certificates, leases, OPEB, and accrued sick leave payable to the various employees who have ten consecutive years or more of employment at the School District.

The School also maintains an early retirement plan, which allows those meeting certain qualifications, to retire early and receive 80% of their last year's salary in 6 equal payments spread over the next three years. This plan allows the school to reduce the overall program cost by hiring lower paid teachers to replace the higher paid teachers.

**Economic Factors and Next Year's Budgets and Rates**

The School's current economic position has shown little change. The School did experience an increase in total property valuation from the prior year. The increase in property valuation allows the School the ability to increase the amount of revenue generated from property taxes, however, the total amount which can be levied is limited by the State of South Dakota.

**Contacting the School's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the school's finances and to demonstrate the school's accountability for the money it receives. If you have questions about this report or need additional information, contact the Lennox School District's Business Office, 305 W. 5th Ave, P.O. Box 38, Lennox, SD 57039.

**Lennox School District No. 41-4**  
Statement of Net Position – Government-Wide  
June 30, 2025

	<b>Primary Government</b>		<b>Total</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	
<b>Assets:</b>			
Cash and cash equivalents	\$ 8,431,122	\$ 457,401	\$ 8,888,523
Accounts receivable	664,207	10,603	674,810
Taxes receivable	3,918,757	--	3,918,757
Inventories	--	19,469	19,469
Other assets	5,439	2,861	8,300
Net pension asset	11,380	--	11,380
Capital assets:			
Land and construction in progress	16,148,336	--	16,148,336
Other capital assets, net of depreciation	32,404,224	135,928	32,540,152
<b>Total Assets</b>	<b>61,583,465</b>	<b>626,262</b>	<b>62,209,727</b>
<b>Deferred Outflows of Resources:</b>			
OPEB-related deferred outflows	95,439		95,439
Pension-related deferred outflows	2,164,280	--	2,164,280
<b>Total Deferred Outflows of Resources</b>	<b>2,259,719</b>	<b>--</b>	<b>2,259,719</b>
<b>Liabilities:</b>			
Unearned revenue	--	33,338	33,338
Other current liabilities	1,670,174	63,053	1,733,227
Long-term liabilities:			
Due within one year	1,257,469	--	1,257,469
Due in more than one year	27,902,948	--	27,902,948
<b>Total Liabilities</b>	<b>30,830,591</b>	<b>96,391</b>	<b>30,926,982</b>
<b>Deferred Inflows of Resources:</b>			
Taxes levied for future periods	3,810,688	--	3,810,688
Pension related deferred inflows	1,435,884	--	1,435,884
OBEP-related deferred inflows	459,642	--	459,642
<b>Total Deferred Inflows of Resources</b>	<b>5,706,214</b>	<b>--</b>	<b>5,706,214</b>
<b>Net Position:</b>			
Net investment in capital assets	22,565,503	135,928	22,701,431
Restricted for:			
Capital outlay	1,652,013	--	1,652,013
Special education	602,697	--	602,697
Debt service	1,111,743	--	1,111,743
SDRS pension purposes	739,776	--	739,776
Unrestricted	634,647	393,943	1,028,590
<b>Total Net Position</b>	<b>\$ 27,306,379</b>	<b>\$ 529,871</b>	<b>\$ 27,836,250</b>

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

**Lennox School District No. 41-4**  
Statement of Activities – Government-Wide  
June 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Primary Government		
				Governmental Activities	Business-Type Activities	
Governmental Activities:						
Instruction	\$ 7,257,376	\$ --	\$ 376,729	\$ (6,880,647)	\$ --	\$ (6,880,647)
Support services	6,026,403	--	--	(6,026,403)	--	(6,026,403)
Nonprogrammed charges	106,938	--	--	(106,938)	--	(106,938)
Interest on long-term debt*	633,800	--	--	(633,800)	--	(633,800)
Cocurricular activities	708,928	57,543	--	(651,385)	--	(651,385)
Total Governmental Activities	14,733,445	57,543	376,729	(14,299,173)	--	(14,299,173)
Business-Type Activities:						
Food service	902,893	557,571	248,822	--	(96,500)	(96,500)
Other enterprise	387,363	427,205	10,173	--	50,015	50,015
Total Business Type Activities	1,290,256	984,776	258,995	--	(46,485)	(46,485)
Total Primary Government	\$ 16,023,701	\$ 1,042,319	\$ 635,724	(14,299,173)	(46,485)	(14,345,658)
		General Revenues:				
		Taxes:				
			Property taxes	8,425,477	--	8,425,477
			Gross receipts taxes	319,085	--	319,085
		Revenue from state sources:				
			State aid	4,848,238	--	4,848,238
			Other	621,018	--	621,018
			Unrestricted investment earnings	343,166	12,574	355,740
			Other general revenues	461,135	--	461,135
			Transfers	3,402	(3,402)	--
		Total General Revenues, Extraordinary items, and Transfers		15,021,521	9,172	15,030,693
		Change in Net Position		722,348	(37,313)	685,035
		Net Position - Beginning of Year		26,584,031	567,184	27,151,215
		Net Position - End of Year		\$ 27,306,379	\$ 529,871	\$ 27,836,250

\*The School District does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

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

**Lennox School District No. 41-4**  
Balance Sheet – Governmental Funds  
June 30, 2025

	<u>General</u>	<u>Capital Outlay</u>	<u>Special Education</u>	<u>Bond Redemption Funds</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>Assets:</b>						
Cash and cash equivalents	\$ 1,762,363	\$ 1,546,173	\$ 659,064	\$ 1,109,365	\$ 3,354,157	\$ 8,431,122
Accounts receivable	20,618	4,901	--	--	--	25,519
Taxes receivable - current	1,469,812	1,133,253	722,939	484,684	--	3,810,688
Taxes receivable - delinquent	57,768	28,584	19,339	2,378	--	108,069
Due from other governments	371,182	115,338	147,168	--	--	633,688
Due from other fund	--	--	--	--	5,000	5,000
Prepaid items	5,439	--	--	--	--	5,439
Total Assets	<u>\$ 3,687,182</u>	<u>\$ 2,828,249</u>	<u>\$ 1,548,510</u>	<u>\$ 1,596,427</u>	<u>\$ 3,359,157</u>	<u>\$ 13,019,525</u>
<b>Liabilities and Fund Balances:</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 96,571	\$ 42,983	\$ 16,221	\$ --	\$ 570,012	\$ 725,787
Contracts payable	638,999	--	171,932	--	--	810,931
Sales Tax Payable	26	--	--	--	--	26
Due to Other Fund	5,000	--	--	--	--	5,000
Payroll deductions and withholding and employer matching payable	93,709	--	34,721	--	--	128,430
Total Liabilities	<u>834,305</u>	<u>42,983</u>	<u>222,874</u>	<u>--</u>	<u>570,012</u>	<u>1,670,174</u>
Deferred Inflows of Resources:						
Taxes levied for future period	1,469,812	1,133,253	722,939	484,684	--	3,810,688
Unavailable Revenue - Property Taxes	57,768	28,584	19,339	2,378	--	108,069
Total Deferred Inflows of Resources	<u>1,527,580</u>	<u>1,161,837</u>	<u>742,278</u>	<u>487,062</u>	<u>--</u>	<u>3,918,757</u>
<b>Fund Balances:</b>						
Nonspendable - prepaid items	5,439	--	--	--	--	5,439
Restricted:						
For capital outlay	--	1,623,429	--	--	2,789,145	4,412,574
For special education	--	--	583,358	--	--	583,358
For debt service	--	--	--	1,109,365	--	1,109,365
Assigned	55,316	--	--	--	--	55,316
Unassigned	1,264,542	--	--	--	--	1,264,542
Total Fund Balances	<u>1,325,297</u>	<u>1,623,429</u>	<u>583,358</u>	<u>1,109,365</u>	<u>2,789,145</u>	<u>7,430,594</u>
Total Liabilities and Fund Balances	<u>\$ 3,687,182</u>	<u>\$ 2,828,249</u>	<u>\$ 1,548,510</u>	<u>\$ 1,596,427</u>	<u>\$ 3,359,157</u>	<u>\$ 13,019,525</u>

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

**Lennox School District No. 41-4**  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2025

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Total Fund Balances - Governmental Funds \$ 7,430,594

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds. 48,552,560

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Leases	(105,377)	
GO Bonds	(18,573,277)	
Other Postemployment Benefits Payable	(384,215)	
Capital Outlay Certificates	(9,985,000)	
Compensated Absences	(7,285)	
Retirement Payable	<u>(105,263)</u>	(29,160,417)

Assets, such as taxes receivable that are not available to pay for current period expenditures, are deferred in the funds. 108,069

Net pension asset reported in governmental activities is not an available financial resource and therefore is not reported in the funds. 11,380

Pension and OPEB related deferred inflows are components of non current liabilities and therefore are not reported in the funds. (1,895,526)

Pension and OPEB related deferred outflows are components of non current assets and therefore are not reported in the funds. 2,259,719

Net Position - Governmental Activities \$ 27,306,379

**Lennox School District No. 41-4**  
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds  
June 30, 2025

	<u>General</u>	<u>Capital Outlay</u>	<u>Special Education</u>	<u>Bond Redemption Funds</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>						
Revenue from Local Sources:						
Taxes:						
Ad valorem taxes	\$ 3,192,987	\$ 2,484,186	\$ 1,617,676	\$ 993,030	\$ --	\$ 8,287,879
Prior years' ad valorem taxes	30,576	19,232	12,631	7,958	--	70,397
Utility taxes	319,085	--	--	--	--	319,085
Penalties and interest on taxes	8,141	5,347	3,471	2,573	--	19,532
Earnings on Investments and Deposits	38,803	17,905	12,549	17,814	256,095	343,166
Cocurricular Activities:						
Admissions	46,372	--	--	--	--	46,372
Rentals	480	--	--	--	--	480
Other student activity income	10,691	--	--	--	--	10,691
Other Revenue from Local Sources:						
Rentals	1,065	--	--	--	--	1,065
Contributions and donations	47,318	40,307	--	--	913	88,538
Charges for services	26,542	--	21,367	--	--	47,909
Other	37,924	252,221	--	--	5,000	295,145
Revenue from Intermediate Sources:						
County Sources:						
County apportionment	38,340	--	--	--	--	38,340
Revenue from State Sources:						
Grants-in-Aid:						
Unrestricted grants-in-aid	4,848,238	--	--	--	--	4,848,238
Restricted grants-in-aid	10,024	--	610,994	--	--	621,018
Revenue from Federal Sources:						
Grants-in-Aid:						
Restricted grants-in-aid received from federal government through the state	85,279	17,666	273,784	--	--	376,729
<b>Total Revenues</b>	<u>\$ 8,741,865</u>	<u>\$ 2,836,864</u>	<u>\$ 2,552,472</u>	<u>\$ 1,021,375</u>	<u>\$ 262,008</u>	<u>\$ 15,414,584</u>

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

**Lennox School District No. 41-4**  
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds  
June 30, 2025 (Continued)

<u>Expenditures</u>	<u>General</u>	<u>Capital Outlay</u>	<u>Special Education</u>	<u>Bond Redemption Funds</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Instructional Services:						
Regular programs:						
Elementary	\$ 2,371,496	\$ 249,206	\$ --	\$ --	\$ --	\$ 2,620,702
Middle/junior high	748,126	20,450	--	--	--	768,576
High school	1,310,825	371,644	--	--	--	1,682,469
Special programs:						
Programs for special education	--	--	1,626,027	--	--	1,626,027
Culturally different	27,253	--	--	--	--	27,253
Educationally deprived	40,816	--	--	--	--	40,816
Support Services:						
Students:						
Attendance and social work	17,000	--	--	--	--	17,000
Guidance	238,747	--	81,605	--	--	320,352
Health	112,283	--	--	--	--	112,283
Psychological	--	--	189,257	--	--	189,257
Speech pathology	--	--	278,661	--	--	278,661
Student therapy services	--	--	86,892	--	--	86,892
Instructional Staff:						
Improvement of instruction	144,262	--	2,293	--	--	146,555
Educational media	312,678	39,399	--	--	--	352,077
General Administration:						
Board of education	121,661	--	--	--	--	121,661
Executive administration	181,038	529	--	--	--	181,567
School Administration:						
Office of the principal	693,705	--	--	--	--	693,705
Other	2,124	--	--	--	--	2,124
Business:						
Fiscal services	289,122	3,277	--	--	--	292,399
Facilities acquisition and construction	--	--	--	--	7,991	7,991
Operation and maintenance of plant	1,451,136	182,173	--	--	--	1,633,309
Student transportation	468,946	2,037	--	--	--	470,983
Internal services	8,419	--	--	--	--	8,419
Other	5,130	--	--	--	--	5,130
Special Education:						
Administrative costs	--	--	200,727	--	--	200,727
Transportation costs	--	--	25,219	--	--	25,219

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

**Lennox School District No. 41-4**  
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds  
June 30, 2025 (Continued)

	<u>General</u>	<u>Capital Outlay</u>	<u>Special Education</u>	<u>Bond Redemption Funds</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Nonprogrammed Charges:						
Payments to state - unemployment	\$ 1,585	\$ --	\$ --	\$ --	\$ --	\$ 1,585
Early retirement payments	16,501	--	--	--	--	16,501
Debt Services	--	1,176,661	--	425,700	--	1,602,361
Cocurricular Activities:						
Male activities	114,120	20,332	--	--	--	134,452
Female activities	73,020	16,918	--	--	--	89,938
Transportation	38,778	--	--	--	--	38,778
Combined activities	309,906	60,555	--	--	--	370,461
Capital Outlay	--	784,875	--	--	12,369,135	13,154,010
Total Expenditures	<u>9,098,677</u>	<u>2,928,056</u>	<u>2,490,681</u>	<u>425,700</u>	<u>12,377,126</u>	<u>27,320,240</u>
Excess of Revenue Over (Under) Expenditures	(356,812)	(91,192)	61,791	595,675	(12,115,118)	(11,905,656)
<b>Other Financing Sources (Uses):</b>						
Transfer in	211,670	--	--	--	--	211,670
Transfer out	--	(177,905)	(12,549)	(17,814)	--	(208,268)
Sale of surplus property	6,666	--	--	--	--	6,666
Total Other Financing Sources (Uses)	<u>218,336</u>	<u>(177,905)</u>	<u>(12,549)</u>	<u>(17,814)</u>	<u>--</u>	<u>10,068</u>
Net Change in Fund Balances	(138,476)	(269,097)	49,242	577,861	(12,115,118)	(11,895,588)
<b>Fund Balance, Beginning of Year</b>	<u>1,463,773</u>	<u>1,892,526</u>	<u>534,116</u>	<u>531,504</u>	<u>14,904,263</u>	<u>19,326,182</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,325,297</u>	<u>\$ 1,623,429</u>	<u>\$ 583,358</u>	<u>\$ 1,109,365</u>	<u>\$ 2,789,145</u>	<u>\$ 7,430,594</u>

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

**Lennox School District No. 41-4**

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

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Net Change in Fund Balances - Total Governmental Funds \$ (11,895,588)

Amounts reported for governmental activities in the statement of activities are different because:

This amount represents capital assets purchases which are reported as expenditures on the fund financial statements but increase assets on the government wide statements. 13,154,010

The amount represents the current year depreciation expense reported in the statement of activities which is not reported on the fund financials because it does not require the use of current financial resources. (1,103,396)

In the statement of activities, gains and losses on disposal of capital assets are reported, whereas, in the governmental funds, the proceeds from the disposal of capital assets is reflected, regardless of whether a gain or loss is realized. (+gains, -losses, -proceeds=amount) (16,528)

Payment of principal on long-term debt is an expenditure in the governmental funds but the payment reduces long-term liabilities in the statement of net position.

GO Bond	136,807	
Lease	56,754	
CO Certificate	<u>775,000</u>	968,561

The recognition of revenues in the governmental funds differ from the recognition in the governmental activities in the fact that revenue accruals in the fund financial statements require the amounts to be "available." 47,669

Governmental funds recognize expenditures for amounts of compensated absences and early retirement benefits actually paid to employees with current financial resources during the fiscal year. Amounts of compensated absences earned by employees are not recognized in the funds. In the statement of activities, expenses for these benefits are recognized when the employees earn leave credits or elect to retire early. (88,852)

Changes in the pension related deferred outflows/inflows are direct components of pension liability (asset) and are not reflected in the governmental funds. (352,232)

Changes in the OPEB related deferred outflows/inflows are direct components of noncurrent liability (asset) and are not reflected in the governmental funds. 8,704

Change in net position of governmental activities \$ 722,348

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

**Lennox School District No. 41-4**  
Statement of Net Position – Proprietary Funds  
June 30, 2025

	<b>Enterprise Funds</b>		
	<b>Food Service Fund</b>	<b>OST/Preschool Fund</b>	<b>Totals</b>
<b>Assets:</b>			
Current Assets:			
Cash and cash equivalents	\$ 272,252	\$ 185,149	\$ 457,401
Accounts receivable, net	--	10,603	10,603
Inventory of Supplies	7,398	--	7,398
Inventory - stores for resale	12,071	--	12,071
Prepaid Expenses	2,861	--	2,861
Total Current Assets	<u>294,582</u>	<u>195,752</u>	<u>490,334</u>
Noncurrent Assets:			
Machinery and equipment - local funds	429,370	--	429,370
Less accumulated depreciation	(293,442)	--	(293,442)
Total Noncurrent Assets	<u>135,928</u>	<u>--</u>	<u>135,928</u>
Total Assets	<u>\$ 430,510</u>	<u>\$ 195,752</u>	<u>\$ 626,262</u>
<b>Liabilities:</b>			
Current Liabilities:			
Accounts Payable	\$ 1,065	\$ 5,448	\$ 6,513
Contracts payable	1,608	49,251	50,859
Accrued payroll expenses	2,072	3,609	5,681
Unearned revenue	28,192	5,146	33,338
Total Current Liabilities	<u>32,937</u>	<u>63,454</u>	<u>96,391</u>
<b>Net Position:</b>			
Net investment in capital assets	135,928	--	135,928
Unrestricted net position	261,645	132,298	393,943
Total Net Position	<u>\$ 397,573</u>	<u>\$ 132,298</u>	<u>\$ 529,871</u>

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

**Lennox School District No. 41-4**

Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds

June 30, 2025

	<b>Enterprise Funds</b>		<b>Totals</b>
	<b>Food Service Fund</b>	<b>OST/Preschool Fund</b>	
<b>Operating Revenue:</b>			
Tuition and Fees:			
Regular day school tuition	\$ --	\$ 97,673	\$ 97,673
Driver's education fees	--	13,725	13,725
Other fees	--	1,767	1,767
Afterschool fees	--	305,856	305,856
Food Sales:			
Student	553,729	6,221	559,950
Adult	3,842	--	3,842
Other charges for goods and services	--	1,963	1,963
<b>Total Operating Revenue</b>	<b>557,571</b>	<b>427,205</b>	<b>984,776</b>
<b>Operating Expenses:</b>			
Food Service:			
Salaries	332,369	310,021	642,390
Employee benefits	103,361	46,353	149,714
Purchased services	10,513	975	11,488
Supplies	24,145	9,575	33,720
Cost of sales - purchased	321,099	17,631	338,730
Cost of sales - donated	61,017	--	61,017
Other	6,089	2,808	8,897
Depreciation	18,448	--	18,448
<b>Total Operating Expenses</b>	<b>877,041</b>	<b>387,363</b>	<b>1,264,404</b>
<b>Operating Income(Loss)</b>	<b>(319,470)</b>	<b>39,842</b>	<b>(279,628)</b>
<b>Nonoperating Revenues/Expenses:</b>			
Investment Earnings	9,172	3,402	12,574
Other local revenue	5,697	--	5,697
State grants	1,625	--	1,625
Federal grants	180,483	10,173	190,656
Donated food	61,017	--	61,017
Loss on disposal of assets	(25,852)	--	(25,852)
<b>Total Nonoperating Revenue/ (Expenses)</b>	<b>232,142</b>	<b>13,575</b>	<b>245,717</b>
<b>Income (Loss) Before Transfers</b>	<b>(87,328)</b>	<b>53,417</b>	<b>(33,911)</b>
Transfer out	--	(3,402)	(3,402)
<b>Change in Net Position</b>	<b>(87,328)</b>	<b>50,015</b>	<b>(37,313)</b>
<b>Net Position - Beginning of Year</b>	<b>484,901</b>	<b>82,283</b>	<b>567,184</b>
<b>Net Position - End of Year</b>	<b>\$ 397,573</b>	<b>\$ 132,298</b>	<b>\$ 529,871</b>

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

**Lennox School District No. 41-4**  
Statement of Cash Flows – Proprietary Funds  
June 30, 2025

	<b>Enterprise Funds</b>		
	<b>Food Service Fund</b>	<b>OST/Preschool Fund</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Cash receipts from customers	\$ 559,303	\$ 428,639	\$ 987,942
Cash payments to suppliers	(366,371)	(30,934)	(397,305)
Cash payments to employees	(435,224)	(355,509)	(790,733)
Net Cash (Used) by Operating Activities	<u>(242,292)</u>	<u>42,196</u>	<u>(200,096)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Transfers Out	--	(3,402)	(3,402)
Other local revenue	5,697	--	5,697
Cash reimbursements - state	1,625	--	1,625
Cash reimbursements - federal	180,483	10,173	190,656
Net Cash Provided by Noncapital Financing Activities	<u>187,805</u>	<u>6,771</u>	<u>194,576</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Capital assets purchased	(31,721)	--	(31,721)
Net Cash Provided by Noncapital Financing Activities	<u>(31,721)</u>	<u>--</u>	<u>(31,721)</u>
<b>Cash Flows from Investing Activities:</b>			
Investment Earnings	6,311	3,402	9,713
Net Cash Provided by Investing Activities	<u>6,311</u>	<u>3,402</u>	<u>9,713</u>
<b>Net Change in Cash and Cash Equivalents</b>	(79,897)	52,369	(27,528)
<b>Cash and Cash Equivalents, Beginning of Year</b>	352,149	132,780	484,929
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 272,252</u>	<u>\$ 185,149</u>	<u>\$ 457,401</u>
<b>Reconciliation of Operating (Loss) to Net Cash (Used) by Operating Activities:</b>			
Operating (Loss)	\$ (319,470)	\$ 39,842	\$ (279,628)
Adjustments to reconcile operating (loss) to net cash (used) by operating activities:			
Depreciation expense	18,448	--	18,448
Value of commodities used	61,017	--	61,017
Change in Assets and Liabilities:			
Accounts receivable	464	(1,022)	(558)
Inventory	(5,203)	--	(5,203)
Deferred revenue	1,268	2,456	3,724
Contracts payable	978	1,052	2,030
Accrued payroll expenses	(472)	(187)	(659)
Accounts payable	678	55	733
Net cash (used) by operating activities:	<u>\$ (242,292)</u>	<u>\$ 42,196</u>	<u>\$ (200,096)</u>
<b>Noncash Investing, Capital and Financing Activities</b>			
Value of commodities received	<u>\$ 61,017</u>	<u>\$ --</u>	<u>\$ 61,017</u>

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

**Lennox School District No. 41-4**  
Statement of Net Position – Fiduciary Funds  
June 30, 2025

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	<b>Private -Purpose Trust Funds</b>	<b>Custodial Funds</b>
<b>Assets:</b>		
Cash and cash equivalents	\$ 40,721	\$ 100,017
Accounts receivable	--	1,337
Total Assets	\$ 40,721	\$ 101,354
Accounts payable	\$ --	\$ 5,590
Total Liabilities	--	5,590
<b>Net Position:</b>		
Individuals, organizations, and other governments	40,721	95,764
Total Net Position	40,721	95,764
Total Liabilities and Net Position	\$ 40,721	\$ 101,354

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

**Lennox School District No. 41-4**  
Statement of Changes in Net Position – Fiduciary Funds  
June 30, 2025

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	<b>Private-Purpose Trust Funds</b>	<b>Custodial Funds</b>
<b>Additions:</b>		
Contributions and donations	\$ 610	\$ --
Interest	3,682	--
Collections for student activities	--	324,447
	4,292	324,447
<b>Total Additions</b>	<b>4,292</b>	<b>324,447</b>
<b>Deductions:</b>		
Trust deductions for scholarships awarded	2,000	--
Payments for student activities	--	341,590
	2,000	341,590
<b>Total Deductions</b>	<b>2,000</b>	<b>341,590</b>
<b>Change in Net Position</b>	<b>2,292</b>	<b>(17,143)</b>
<b>Net Position - Beginning</b>	<b>38,429</b>	<b>112,907</b>
<b>Net Position - Ending</b>	<b>\$ 40,721</b>	<b>\$ 95,764</b>

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

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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**1. Summary of Significant Accounting Policies:**

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

a. Reporting Entity:

The reporting entity of Lennox School District No. 41-4, consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The School District is financially accountable if its Governing Board appoints a voting majority of another organizations governing body and it has the ability to impose its will on that organization, or there is a potential for that organization to provide specific financial benefits to, or impose specific financial burdens on, the School District (primary government). The School District may also be financially accountable for another organization if that organization is fiscally dependent on the School District. The School District has no component units.

The School District participates in a cooperative service unit with several other School Districts. See detailed note entitled "Joint Ventures" for specific disclosures. Joint Ventures do not meet the criteria for inclusion in the financial reporting entity as a component unit but are discussed in these notes because of the nature of their relationship with the School District.

b. Government-Wide and Fund Financial Statements:

**Government-Wide Financial Statements:**

The Statement of Net Position and the Statement of Activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. Eliminations have been made to minimize the double counting of internal activities.

These statements distinguish between the governmental and business-type activities of the School District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services.

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

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the School District and for each function of the School District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Program revenues include (a) charges paid by recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements:**

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

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

The funds of the School District financial reporting entity are described below within their respective fund types:

**Governmental Funds:**

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

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

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

Capital Outlay Fund: A fund established by SDCL 13-16-6 to meet expenditures which result in the lease of, acquisition of or additions to real property, plant or equipment, textbooks and instructional software. This fund is financed by property taxes. This is a major fund.

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

Debt Service Funds – Debt Service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The Bond Redemption Funds: Funds established by SDCL 13-16-13 to account for the proceeds of a special property tax restricted to use for the payment of principal and interest on general obligation bonded debt. The 2023 General Obligation Bonds are paid from the High School Bond Redemption Fund. This is a major fund.

Capital Projects Funds – Capital Projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

The Lennox High School Performing Arts Center and Auxiliary Gym Project is the current capital project maintained by the school and was opened in FY23.

**Proprietary Funds:**

Enterprise Funds – Enterprise funds may be used to report any activity for which a fee is charged to external users for goods and services. Activities are required to be reported as enterprise funds if any one of the following criteria is met:

1. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit—even if that government is not expected to make any payments—is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable “solely” from the revenues of the activity.)
2. Laws or regulations require that the activity’s costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
3. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

Food Service Fund: A fund used to record financial transactions related to food service operations. This fund is financed by user charges and grants. This is a major fund.

OST/Preschool Fund--A fund used to record financial transactions related to OST/Preschool programs conducted for the benefit of the children. This fund is financed by user charges and grants. This is a major fund.

**Fiduciary Funds:**

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

Private Purpose Trust Funds – Private-purpose trust funds are used to account for all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments. The School District maintains private-purpose trust funds for scholarships.

Custodial Fund Types – Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The School District maintains custodial funds to hold assets as an agent in a trustee capacity for various classes, clubs, and so on.

c. Measurement Focus and Basis of Accounting:

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

**Measurement Focus:**

Government-Wide Financial Statements:

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

Fund Financial Statements:

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

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

**Basis of Accounting:**

Government-Wide Financial Statements:

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

Fund Financial Statements:

All governmental fund types are accounted for using the modified accrual basis of accounting. Their revenues, including property taxes, generally are recognized when they become measurable and available. "Available" means resources are collected or to be collected soon enough after the end of the fiscal year that they can be used to pay the bills of the current period. The accrual period does not exceed one bill-paying cycle, and for the Lennox School District No. 41-4, the length of that cycle is 60 days. Revenues accrued at June 30, 2025 are amounts due from grants, accrued interest, and other receivables.

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

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

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

d. Interfund Eliminations and Reclassifications:

**Government-Wide Financial Statements:**

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified, as follows:

1. In order to minimize the grossing-up effect on assets and liabilities within the governmental and business-type activities columns of the primary government, amounts reported as interfund receivables and payables have been eliminated in the governmental and business-type activities columns.

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

e. Deposits and Investments:

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

f. Capital Assets:

Capital assets include land, buildings, machinery and equipment, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

The accounting treatment over capital assets depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

**Government-Wide Financial Statements:**

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

For governmental activities capital assets, construction-period interest is not capitalized, in accordance with USGAAP, while, also for capital assets used in business-type activities/proprietary fund’s operations, construction period interest is also not capitalized in accordance with USGAAP.

The total June 30, 2025 balance of capital assets for governmental activities includes approximately 1.75% for which the costs were determined by estimates of the original costs. These estimated original costs were established by appraisals. The total June 30, 2025 balance of capital assets for business-type activities are valued at original costs.

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

Depreciation/amortization of all exhaustible capital assets is recorded as an allocated expense in the government-wide Statement of Activities, with net capital assets reflected in the Statement of Net Position. Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation/amortization methods and estimated useful lives of capital assets reported in the government-wide statements and proprietary funds are as follows:

	<b>Capitalization Threshold</b>	<b>Depreciation/ Amortization Method</b>	<b>Estimated Useful Life</b>
Land*	All Land	--	--
Buildings	\$ 50,000	Straight-line	50 years
Improvements	\$ 15,000	Straight-line	10-25 years
Intangible lease assets	\$ 45,000	Straight-line	5-50 years
Equipment - governmental activities	\$ 5,000	Straight-line	5-20 years
Equipment - proprietary funds	\$ 1,000	Straight-line	12 years

\*Land is an inexhaustible capital asset and is not depreciated.

**Fund Financial Statements:**

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital expenditures of the appropriate governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for on the accrual basis, the same as in the government-wide statements.

g. Long-Term Liabilities:

The accounting treatment of long-term liabilities depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term liabilities to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term liabilities consist of bonds payable, capital outlay certificates payable, leases, OPEB, early retirement benefits payable, and compensated absences.

In the fund financial statements, debt proceeds are reported as revenues (other financing sources) and payments of principal and interest are reported as expenditures when they become due. The accounting for proprietary fund long-term debt is the accrual basis, the same in the fund statements as it is in the government-wide statements.

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

h. Leases:

The School District is a lessee for a noncancellable lease of copiers. The School District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The School recognizes lease liabilities with an initial, individual value of \$45,000 or more.

At the commencement of a lease, the School District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the School District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The School District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the School District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the School District is reasonably certain to exercise.

The School District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

i. Subscription-Based Information Technology Arrangements:

The School does not have any subscription-based information technology arrangements (SBITAs) with vendors to use vendor-provided information technology. If it did, it would recognize a subscription liability and an intangible right-to-use subscription asset (subscription asset) in the government-wide financial statements. The School recognizes subscription liabilities with an initial, individual value of \$45,000 or more.

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

At the commencement of a subscription, The School initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement date, plus certain initial implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to subscription include how The School determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The School uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the Municipality generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments and purchase option price that the Municipality is reasonably certain to exercise.

The School monitors changes in circumstances that would require a remeasurement of its subscription and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

j. Deferred Outflows/Inflows of Resources:

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. Deferred outflows of resources represent consumption of net position that applies to a future period or periods. These items will not be recognized as an outflow of resources until the applicable future period.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. Deferred inflows of resources represent acquisitions of net position that applies to a future period or periods. These items will not be recognized as an inflow of resources until the applicable future period.

k. Program Revenues:

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

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

1. Charges for services – These arise from charges to customers, applicants, or others who purchase, use or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services.
2. Program-specific operating grants and contributions – These arise from mandatory and voluntary nonexchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.
3. Program-specific capital grants and contributions – These arise from mandatory and voluntary nonexchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

**l. Proprietary Funds Revenue and Expense Classifications:**

In the proprietary fund's Statement of Activities, revenues and expenses are classified in a manner consistent with how they are classified in the Statement of Cash Flows. That is, transactions for which related cash flows are reported as capital and related financing activities, noncapital financing activities, or investing activities are not reported as components of operating revenues or expenses.

**m. Cash and Cash Equivalents:**

The School District pools its cash resources for depositing and investing purposes. Accordingly, the enterprise funds have access to their cash resources on demand. Accordingly, all reported enterprise fund deposit and investment balances are considered to be cash equivalents for the purpose of the Statement of Cash Flows.

**n. Equity Classifications:**

**Government-Wide Financial Statements:**

Equity is classified as Net Position and is displayed in three components:

1. Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation (if applicable) and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted Net Position – Consists of net position with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
3. Unrestricted Net Position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

**Fund Financial Statements:**

Governmental fund equity is classified as fund balance, and may distinguish between Nonspendable, Restricted, Committed, Assigned or Unassigned components. Proprietary fund equity is classified the same as in the government-wide financial statements. Fiduciary fund equity is reported as restricted net position.

o. Application of Net Position:

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

p. Fund Balance Classification Policies and Procedures:

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

- Nonspendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end.
- Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. Fund Balance may be assigned by the School Board.
- Unassigned – includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

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

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

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

The purpose of each major special revenue fund and revenue source is listed below:

<u>Major Special Revenue Fund</u>	<u>Revenue Source</u>
Capital Outlay Fund	Taxes
Special Education Fund	Taxes

q. Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

r. Pensions:

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

**2. Deposits and Investments, Credit Risk, Concentrations of Credit Risk and Interest Rate Risk:**

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

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

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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**2. Deposits and Investments, Credit Risk, Concentrations of Credit Risk and Interest Rate Risk: (Continued)**

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

As of June 30, 2025, the School District had no investments.

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

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

Concentration of Credit Risk – The School District places no limit on the amount that may be invested in any one issuer. The school district does not have any investments with an external investment pool as of June 30, 2025.

Assignment of Investment Income – State law allows income from deposits and investments to be credited to either the General Fund or the fund making the investment. The District's policy is to credit all income from deposits and investments to the General Fund except the Food Service Fund. USGAAP, on the other hand, requires income from deposits and investments to be reported in the fund whose assets generated that income. Where the governing board has discretion to credit investment income to a fund other than the fund that provided the resources for investments, a transfer to the designated fund is reported. Accordingly, in the fund financial statements, interfund transfers of investment earnings are reported, while in the government-wide financial statements, they have been eliminated, except for the net amounts transferred between governmental activities and business-type activities. These interfund transfers are not violations of the statutory restriction on interfund transfers.

**3. Inventory:**

Inventory held for consumption is stated at cost.

Inventory for resale is valued at the lower of cost or market. The cost valuation method is the first in, first out method. Donated commodities are valued at estimated market value based on the USDA price list at date of receipt.

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

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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**3. Inventory: (Continued)**

In the government fund financial statements, inventories in the General Fund and Special Revenue Funds consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Reported inventories are equally offset by a nonspendable fund balance classification which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

**4. Property Tax:**

Property taxes are levied on or before each October 1, attach as an enforceable lien on property, and become due and payable as of the following January 1, and are payable in two installments on or before the following April 30 and October 31. The county bills and collects the School District's taxes and remits them to the School District.

School District property tax revenues are recognized to the extent that they are used to finance each year's appropriations. Revenue related to current year property taxes receivable which is not intended to be used to finance the current year's appropriations and therefore are not susceptible to accrual has been reported as deferred inflows of resources in both the fund financial statements and the government-wide financial statements. Additionally, in the fund financial statements, revenue from property taxes may be limited by any amount not collected during the current fiscal period or within the "availability period."

**5. Receivables and Payables:**

Receivables and payables are not aggregated in these financial statements. The School District expects all receivables to be collected within one year. No allowance for estimated uncollectible accounts has been established, as the School District believes all receivables are ultimately collectable.

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

**6. Changes in Capital Assets:**

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

	<b>7/1/2024</b>	<b>Increases</b>	<b>Decreases</b>	<b>6/30/2025</b>
	<b>Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance</b>
<b>Governmental Activities:</b>				
Capital assets, not being depreciated/amortized:				
Land	\$ 445,534	\$ --	\$ --	\$ 445,534
Construction in progress	3,287,152	12,418,726	3,076	15,702,802
Total capital assets not being depreciated/amortized	3,732,686	12,418,726	3,076	16,148,336
Capital assets being depreciated/amortized:				
Buildings	33,761,665	147,708	--	33,909,373
Improvements	5,663,383	378,533	--	6,041,916
Machinery & equipment	3,217,369	204,063	96,600	3,324,832
Intangible lease assets	214,431	--	--	214,431
Library books	653,882	8,056	--	661,938
Total capital assets being depreciated/amortized	43,510,730	738,360	96,600	44,152,490
Less accumulated depreciation/amortization for:				
Buildings	7,306,244	456,294	--	7,762,538
Improvements	1,262,627	285,670	--	1,548,297
Machinery & equipment	1,641,009	270,752	80,072	1,831,689
Intangible lease assets	54,933	57,583	--	112,516
Library books	460,129	33,097	--	493,226
Total accumulated depreciation/amortization	10,724,942	1,103,396	80,072	11,748,266
Total capital assets being depreciated/amortized, net	32,785,788	(365,036)	16,528	32,404,224
Net Capital Assets	\$ 36,518,474	\$ 12,053,690	\$ 19,604	\$ 48,552,560

Depreciation/amortization expense was charged to functions as follows:

Instruction	\$ 491,532
Support services	478,982
Amortization	57,583
Co-curricular activities	75,299
Total Depreciation/Amortization Expense	\$ 1,103,396

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

	7/1/2024 Balance	Increases	Decreases	6/30/2025 Balance
<b>Business-Type Activities:</b>				
Capital assets, being depreciated:				
Equipment	\$ 446,951	\$ 31,721	\$ 49,302	\$ 429,370
Less accumulated depreciation for:				
Less: Accumulated Depreciation	298,444	18,448	23,450	293,442
Total capital assets being depreciated, net	\$ 148,507	\$ 13,273	\$ 25,852	\$ 135,928

Depreciation expense was charged to functions as follows:

Business-type activities:	
Food service	\$ 18,448

Construction Work in Progress at June 30, 2025 is comprised of the following:

Project name	Project Authorization	Expended Through 6/30/2025	Committed
LHS Performing Arts Center and Auxiliary Gym	\$ 18,020,000	\$ 15,702,802	\$ 2,317,198
Total Construction in Progress	\$ 18,020,000	\$ 15,702,802	\$ 2,317,198

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

**7. Long-Term Liabilities:**

A summary of the changes in long-term liabilities for the year ended June 30, 2025 is as follows:

Primary Government	<u>7/1/2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>6/30/2025</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
Bonds and CO Certificates Payable:					
General obligation bonds	\$ 17,000,000	\$ --	\$ --	\$ 17,000,000	\$ 225,000
Plus: Unamortized Premiums	1,710,084	--	136,807	1,573,277	68,403
Capital outlay certificates	10,760,000	--	775,000	9,985,000	800,000
	<u>29,470,084</u>	<u>--</u>	<u>911,807</u>	<u>28,558,277</u>	<u>1,093,403</u>
Other Liabilities:					
Compensated absences	7,195	90	--	7,285	--
OPEB	350,160	51,624	17,569	384,215	--
Early retirement payable	16,501	105,263	16,501	105,263	105,263
Leases	162,131	--	56,754	105,377	58,803
Total Long-Term Liabilities	<u>\$ 30,006,071</u>	<u>\$ 156,977</u>	<u>\$ 1,002,631</u>	<u>\$ 29,160,417</u>	<u>\$ 1,257,469</u>

Compensated absences, early retirement benefits, and other post-employment benefits for governmental activities typically have been liquidated from the General Fund.

Capital Outlay Certificates at June 30, 2025 is comprised of the following:

Lennox School District No 41-4 Capital Outlay Certificate Bonds, Series 2017A	During 2017, the School District entered into an agreement to receive Capital Outlay Certificate Bonds in the amount of \$2,400,000. There is a varying interest rate from 1.35 to 3.00% assessed on these bonds. Final payment is June 2031. The Capital Outlay Fund makes payment on this debt.	\$ 1,500,000
Lennox School District No 41-4 Capital Outlay Certificate Bonds, Series 2017B	During 2017, the School District entered into an agreement to receive Capital Outlay Certificate Bonds in the amount of \$2,775,000. There is a varying interest rate from 1.35 to 3.00% assessed on these bonds. Final payment is August, 2033. The Capital Outlay Fund makes payment on this debt.	\$ 2,010,000

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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**7. Long-Term Liabilities: (Continued)**

Lennox School District No 41-4 Capital Outlay Certificate Bonds, Series 2018	During 2018, the School District entered into an agreement to receive Capital Outlay Certificates in the amount of \$7,800,000. There is a varying interest rate from 4.00 to 3.00% assessed on these certificates. Final payment is June 2039. The Capital Outlay Fund makes payment on this debt.	\$ 6,475,000
Lennox School District No 41-4 GO Bonds, Series 2023	During FY2024, the School District entered into an agreement to receive GO Bonds in the amount of \$17,000,000. There is an interest rate of 5.00% assessed on these certificates. Final payment is August 2048. The Bond Redemption Fund makes payment on this debt.	\$ 17,000,000

Other liabilities at June 30, 2025 is comprised of the following:

Compensated Absences –		
Payable from the fund to which payroll expenditures are charged.		\$ 7,285
Early Retirement Payable –		
Retirement benefits payable to participating employees; semi-annual payments are made from the General Fund.		\$ 105,263
OPEB –		
Obligations to individuals who are retired or will retire from the School District and will receive post-employment benefits. Payments are made from the General Fund.		\$ 384,215
Leases –		
Copier lease due in annual installments of \$44,550 including interest at 3%; final maturity in June 2027; Payments are made from the Capital Outlay Fund.		\$ 86,109
Phone lease due in annual installments of \$16,953 including interest at 4.2%; final maturity in August 2026; Payments are made from the Capital Outlay Fund.		\$ 19,268

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

**7. Long-Term Liabilities: (Continued)**

The annual requirements to amortize all debt outstanding, other than other post-employment benefits outstanding at June 30, 2025, are as follows:

Year Ending June 30,	Capital Outlay Certificates		Early Retirement Payable		GO Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 800,000	\$ 314,383	\$ 105,263	\$ --	\$ 293,403	\$ 844,375
2027	825,000	289,584	--	--	333,403	832,125
2028	850,000	265,365	--	--	383,403	817,625
2029	870,000	240,500	--	--	398,403	801,500
2030	900,000	213,328	--	--	408,403	784,750
2031-2035	3,555,000	691,004	--	--	2,882,017	3,595,750
2036-2040	2,185,000	177,684	--	--	4,112,017	2,800,750
2041-2045	--	--	--	--	5,557,017	1,684,875
2046-2050	--	--	--	--	4,205,211	308,000
Totals	<u>\$ 9,985,000</u>	<u>\$ 2,191,848</u>	<u>\$ 105,263</u>	<u>\$ --</u>	<u>\$ 18,573,277</u>	<u>\$ 12,469,750</u>

Year Ending, June 30,	Leases		Totals	
	Principal	Interest	Principal	Interest
2026	\$ 58,803	\$ 2,700	\$ 1,257,469	\$ 1,161,458
2027	46,574	796	1,204,977	1,122,505
2028	--	--	1,233,403	1,082,990
2029	--	--	1,268,403	1,042,000
2030	--	--	1,308,403	998,078
2031-2035	--	--	6,437,017	4,286,754
2036-2040	--	--	6,297,017	2,978,434
2041-2045	--	--	5,557,017	1,684,875
2046-2050	--	--	4,205,211	308,000
Totals	<u>\$ 105,377</u>	<u>\$ 3,496</u>	<u>\$ 28,768,917</u>	<u>\$ 14,665,094</u>

**8. Interfund Transfers:**

Transfers to/from other funds at June 30, 2025, consist of the following:

Transfer interest income from Capital Outlay, Bond Redemption, Special Education, and Other Enterprise Funds to General Fund. \$ 51,670

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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**8. Interfund Transfers: (Continued)**

Transfer from the Capital Outlay Fund to the General Fund      \$    160,000  
under the allowable percentage permitted by SDCL 13-16-6  
to supplement the General Fund balance with unused Capital  
Outlay funds.

**9. Restricted Net Position:**

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

Purpose	Restricted By	Amount
Major Purposes:		
Capital Outlay	Law	\$ 1,652,013
Special Education	Law	602,697
Debt Service	Debt Covenant	1,111,743
SDRS Pension Purposes	Law	739,776
Total		\$ 4,106,229

**10. Pension Plan:**

a. Plan Information:

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

b. Benefits Provided:

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

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

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

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

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

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

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

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

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

c. Contributions:

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

The School District’s share of contributions to the SDRS for the years ended June 30, 2025, 2024, and 2023, equal to required contributions each year, were as follows:

<u>Year</u>	<u>Amount</u>
2025	\$ 483,074
2024	526,783
2023	443,210

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

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

Proportionate share of pension liability	\$ 41,940,753
Less proportionate share of net pension restricted for pension benefits	<u>41,952,133</u>
Proportionate share of net pension (asset)	<u><u>\$ (11,380)</u></u>

At June 30, 2025, the School District reported an (asset) of (\$11,380) for its proportionate share of the net pension (asset). The net pension (asset) was measured as of June 30, 2024 and the total pension (asset) used to calculate the net pension (asset) was based on a projection of the School District’s share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2023, the School District’s proportion was 0.28113700%, which is a decrease of 0.0052450% from its proportion measured as of June 30, 2023.

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

For the year ended June 30, 2025, the School District recognized a pension expense of \$352,232. At June 30, 2025, the School District reported deferred outflows of resources and deferred inflows resources related to pension from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 1,053,828	\$ --
Changes in assumption	187,629	1,430,211
Net difference between projected and actual earnings on pension plan investments	428,668	--
Changes in proportion and difference between district contributions and proportionate share of contributions	11,081	5,673
District contributions subsequent to the measurement date	483,074	--
Total	\$ 2,164,280	\$ 1,435,884

\$483,074 reported as deferred outflow of resources related to pensions resulting from School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

<b>Year Ended June 30,</b>	
2026	\$ (395,749)
2027	550,046
2028	57,811
2029	34,918
Total	\$ 247,026

e. Actuarial Assumptions:

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

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

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

Mortality Rates:

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

Active and Terminated Vested Members:

Teachers, Certified Regents, and Judicial: PubT-2010

Other Class A Members: PubG-2010

Public Safety Members: PubS-2010

Retired Members:

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

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

Public Safety Retirees: PubS-2010 disabled member mortality table

Others: PubG-2010 disabled member mortality table

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

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

To produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

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

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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

f. Discount Rate:

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

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

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
District's proportionate share of the net pension liability (asset)	\$ 5,782,881	\$ (11,380)	\$ (4,752,891)

h. Pension Plan Fiduciary Net Position:

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

i. Payables to the Pension Plan:

No payables were reported to the defined benefit plan at end of year.

**11. Risk Management:**

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

## **11. Risk Management: (Continued)**

### **Employee Health Insurance**

The School District joined the Northern Plains Insurance Pool. This is a risk pool currently operating as a common risk management and insurance program for local government entities. The school District pays a monthly premium to the pool to provide health insurance coverage for its employees. The pool purchases coverage from Wellmark with the premiums it receives from the members. The coverage includes the option of four different plans with a deductible from \$2,000 to \$4,000.

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

### **Liability Insurance**

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

### **Worker's Compensation**

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

### **Unemployment Benefits**

The School has elected to be self-insured and retain all risk for liabilities resulting from claims for unemployment benefits.

During the year ended June 30, 2025, two claims for unemployment were filed, resulting in \$1,585 of payments. At June 30, 2025, no claims had been filed for unemployment benefits and none are anticipated in the next fiscal year.

## **12. Postemployment Healthcare Plan:**

Plan Description: Lennox School District has a pooled defined benefit medical plan administered by Wellmark. The Plan provides medical and prescription drug insurance benefits to eligible retirees and their spouses. After eligibility for retiree benefits is established, retirees must pay premiums until they are eligible for Medicare. SDCL 6-1-16 specifically allows any school district to provide health insurance for retiring employees and their immediate families. The liability exists because of an implicit subsidy of costs of the benefits to retirees of the district. The Plan issues a publicly available actuarial report that includes required supplementary information. That report may be obtained by writing to the Lennox School District, P.O. Box 38, Lennox, SD 57039 or by calling 1 (605) 647-2202.

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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**12. Postemployment Healthcare Plan: (Continued)**

Funding Policy: The district funds the postemployment benefits on a pay-as-you-go basis. Because the district does not use a trust fund to administer the financing of other postemployment benefits, no separate financial statements are required.

Employees covered by benefit terms: At June 30, 2025, the following employees were covered by the benefit terms:

Retirees currently receiving benefit payments	3
Active Employees	<u>163</u>
	<u><u>166</u></u>

Actuarial Methods and Assumptions: Where consistent with the terms of the plan, actuarial assumptions have utilized the assumptions for the South Dakota Retirement System (SDRS as provided in the June 30, 2024 Actuarial Valuation Report. See Note 10 – Pension Note.

**Changes in the Total OPEB Liability**

Beginning of Year Balance	\$ 350,160
Service cost	37,580
Interest on total OPEB liability	14,044
Effect of assumption changes or inputs	(11,532)
Benefit payments	<u>(6,037)</u>
End of Year Balance	<u><u>\$ 384,215</u></u>

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

The following presents the total OPEB liability of the District calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate of 2.16%.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	<u><u>\$ 427,695</u></u>	<u><u>\$ 384,215</u></u>	<u><u>\$ 346,646</u></u>

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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**12. Postemployment Healthcare Plan: (Continued)**

For the year ended June 30, 2025, the School District recognized an OPEB revenue of \$8,705. At June 30, 2025, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 51,695	\$ 39,792
Changes in assumption	43,744	419,850
Total	\$ 95,439	\$ 459,642

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

<b>Year Ended June 30,</b>	
2026	\$ (54,292)
2027	(54,002)
2028	(50,068)
2029	(48,456)
2030	(43,965)
Thereafter	(113,420)
Total	\$ (364,203)

**13. Joint Ventures:**

The School District participates in the East Dakota Educational Cooperative, a cooperative service unit (co-op) formed for the purpose of providing education services to the member school districts.

The members of the co-op and their relative percentage participation in the co-op are as follows:

Lennox School District	15%
Brandon Valley School District	66%
West Central School District	19%

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

**Lennox School District No. 41-4**  
Notes to the Financial Statements  
June 30, 2025

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**13. Joint Ventures: (Continued)**

The School District retains no equity in the net position of the co-op, but does have a responsibility to fund deficits of the co-op in proportion to the relative participation described above.

At June 30, 2025, this joint venture had total assets of \$2,359,431, total liabilities of \$304,172 and net position of \$2,055,259 in the General and Special Education Funds.

**14. Early Retirement Plan:**

The District maintains an early retirement plan for certified teachers and administrators. The plan is available to employees who choose early retirement starting at the ages of 54 for teachers or 55 for administrators and have at least fifteen years of continuous service with the District. Under the plan, the District will pay 80% of the current salary contract. Such amounts are payable in six equal installments, spread over the next three years following retirement. The District uses the expected future benefit payment amounts as the method for disclosure. During fiscal year 2025, 1 employee participated in the early retirement plan. The amount paid for such benefits during the year was \$16,501.

**15. Subsequent Events:**

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

## **Required Supplementary Information**

**Lennox School District No. 41-4**  
 Budgetary Comparison Schedule – General Fund – Budgetary Basis  
 June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Revenue from Local Sources:				
Taxes:				
Ad valorem taxes	\$ 3,282,920	\$ 3,282,920	\$ 3,192,987	\$ (89,933)
Prior years' ad valorem taxes	20,000	20,000	30,576	10,576
Utility taxes	330,000	330,000	319,085	(10,915)
Penalties and interest on taxes	10,000	10,000	8,141	(1,859)
Earnings on Investments and Deposits	75,000	75,000	38,803	(36,197)
Cocurricular Activities:				
Admissions	41,500	41,500	46,372	4,872
Rentals	500	500	480	(20)
Other student activity income	4,050	4,050	10,691	6,641
Other Revenue from Local Sources:				
Rentals	500	500	1,065	565
Contributions and donations	29,500	29,500	47,318	17,818
Charges for services	26,000	26,000	26,542	542
Other	33,900	33,900	37,924	4,024
Revenue from Intermediate Sources:				
County Sources:				
County apportionment	38,000	38,000	38,340	340
Revenue from State Sources:				
Grants-in-Aid:				
Unrestricted grants-in-aid	5,008,402	5,008,402	4,848,238	(160,164)
Restricted grants-in-aid	10,024	10,024	10,024	--
Revenue from Federal Sources:				
Grants-in-Aid:				
Restricted grants-in-aid received from federal government through the state	92,691	92,691	85,279	(7,412)
<b>Total Revenues</b>	<u>\$ 9,002,987</u>	<u>\$ 9,002,987</u>	<u>\$ 8,741,865</u>	<u>\$ (261,122)</u>

The accompanying Notes to Required Supplementary Information are an integral part of these financial statements.

**Lennox School District No. 41-4**  
 Budgetary Comparison Schedule – General Fund – Budgetary Basis  
 June 30, 2025 (Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures</b>				
Instructional Services:				
Regular Programs:				
Elementary	\$ 2,385,269	\$ 2,385,269	\$ 2,371,496	\$ 13,773
Middle/junior high	748,126	748,126	748,126	--
High school	1,317,435	1,317,435	1,310,825	6,610
Special programs				
Culturally different	27,257	27,257	27,253	4
Educationally deprived	40,816	40,816	40,816	--
Support Services:				
Students:				
Attendance and social work	17,000	17,000	17,000	--
Guidance	246,870	246,870	238,747	8,123
Health	115,470	115,470	112,283	3,187
Instructional Staff:				
Improvement of instruction	157,340	157,340	144,262	13,078
Educational media	318,621	318,621	312,678	5,943
General Administration:				
Board of education	122,441	122,441	121,661	780
Executive administration	235,440	235,440	181,038	54,402
School Administration:				
Office of the principal	706,546	706,546	693,705	12,841
Other	2,400	2,400	2,124	276
Business:				
Fiscal services	291,538	291,538	289,122	2,416
Operation and maintenance of plant	1,467,228	1,467,228	1,451,136	16,092
Student transportation	468,944	468,944	468,946	(2)
Internal service	8,420	8,420	8,419	1
Other	6,500	6,500	5,130	1,370
Nonprogrammed Charges:				
Payments to state - unemployment	1,585	1,585	1,585	--
Early retirement payments	16,502	16,502	16,501	1
Cocurricular Activities:				
Male activities	114,120	114,120	114,120	--
Female activities	81,318	81,318	73,020	8,298
Transportation	38,779	38,779	38,778	1
Combined activities	315,910	315,910	309,906	6,004
Total Expenditures	<u>9,251,875</u>	<u>9,251,875</u>	<u>9,098,677</u>	<u>153,198</u>
Excess of Revenues Over Expenditures	<u>(248,888)</u>	<u>(248,888)</u>	<u>(356,812)</u>	<u>(107,924)</u>
<b>Other Financing Sources:</b>				
Operating transfers in	160,000	160,000	211,670	51,670
Sale of surplus property	--	--	6,666	6,666
Total Other Financing Sources:	<u>160,000</u>	<u>160,000</u>	<u>218,336</u>	<u>58,336</u>
Net Change in Fund Balances	(88,888)	(88,888)	(138,476)	(49,588)
<b>Fund Balance, Beginning of Year</b>	<u>1,463,773</u>	<u>1,463,773</u>	<u>1,463,773</u>	<u>--</u>
<b>Fund Balance, End of year</b>	<u>\$ 1,374,885</u>	<u>\$ 1,374,885</u>	<u>\$ 1,325,297</u>	<u>\$ (49,588)</u>

The accompanying Notes to Required Supplementary Information are an integral part of these financial statements.

**Lennox School District No. 41-4**  
 Budgetary Comparison Schedule – Capital Outlay Fund – Budgetary Basis  
 June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Revenue from Local Sources:				
Taxes:				
Ad valorem taxes	\$ 2,503,835	\$ 2,503,835	\$ 2,484,186	\$ (19,649)
Prior years' ad valorem taxes	3,000	3,000	19,232	16,232
Penalties and interest on taxes	2,000	2,000	5,347	3,347
Earnings on Investments & Deposits	--	--	17,905	17,905
Other Revenue from Local Sources:				
Contributions and donations	44,436	44,436	40,307	(4,129)
Other	247,225	247,225	252,221	4,996
Revenue from Federal Sources:				
Grants-in-Aid:				
Restricted grants-in-aid received from federal government through the state	17,667	17,667	17,666	(1)
Total Revenues	<u>2,818,163</u>	<u>2,818,163</u>	<u>2,836,864</u>	<u>18,701</u>
<b>Expenditures</b>				
Instructional Services:				
Regular Programs:				
Elementary	246,505	246,505	249,206	(2,701)
Middle/junior high	28,359	28,359	20,450	7,909
High school	373,133	373,133	371,644	1,489
Support Services:				
Students:				
Health	500	500	--	500
Instructional Staff:				
Educational media	42,569	42,569	39,399	3,170
General Administration:				
Executive administration	1,000	1,000	529	471
Business:				
Fiscal services	3,278	3,278	3,277	1
Operation and maintenance of plant	738,823	738,823	747,720	(8,897)
Student transportation	160,278	160,278	160,278	--
Debt Services	1,176,963	1,176,963	1,176,661	302
Cocurricular Activities:				
Male activities	20,575	20,575	20,332	243
Female activities	17,658	17,658	16,918	740
Combined activities	121,642	121,642	121,642	--
Total Expenditures	<u>2,931,283</u>	<u>2,931,283</u>	<u>2,928,056</u>	<u>3,227</u>
Excess of Revenue Over (Under)				
Expenditures	<u>(113,120)</u>	<u>(113,120)</u>	<u>(91,192)</u>	<u>21,928</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	<u>(160,000)</u>	<u>(160,000)</u>	<u>(177,905)</u>	<u>(17,905)</u>
Total Other Financing Sources (Uses)	<u>(160,000)</u>	<u>(160,000)</u>	<u>(177,905)</u>	<u>(17,905)</u>
Net Change in Fund Balances	(273,120)	(273,120)	(269,097)	4,023
<b>Fund Balance, Beginning of Year</b>	<u>1,892,526</u>	<u>1,892,526</u>	<u>1,892,526</u>	<u>--</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,619,406</u>	<u>\$ 1,619,406</u>	<u>\$ 1,623,429</u>	<u>\$ 4,023</u>

The accompanying Notes to Required Supplementary Information are an integral part of these financial statements.

**Lennox School District No. 41-4**  
 Budgetary Comparison Schedule – Special Education Fund – Budgetary Basis  
 June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Revenue from Local Sources:				
Taxes:				
Ad valorem taxes	\$ 1,646,700	\$ 1,646,700	\$ 1,617,676	\$ (29,024)
Prior years' ad valorem taxes	4,000	4,000	12,631	8,631
Penalties and interest on taxes	1,500	1,500	3,471	1,971
Earnings on Investments & Deposits	--	--	12,549	12,549
Other Revenue from Local Sources:				
Charges for services	12,000	12,000	21,367	9,367
Revenue from State Sources:				
Grants-in-Aid:				
Restricted grants-in-aid	611,536	611,536	610,994	(542)
Revenue from Federal Sources:				
Grants-in-Aid:				
Restricted grants-in-aid received from federal government through the state	272,085	272,085	273,784	1,699
Total Revenues	<u>2,547,821</u>	<u>2,547,821</u>	<u>2,552,472</u>	<u>4,651</u>
<b>Expenditures</b>				
Instructional Services:				
Special Programs:				
Programs for special education	1,653,192	1,653,192	1,626,027	27,165
Support Services:				
Students:				
Guidance services	82,300	82,300	81,605	695
Psychological	192,920	192,920	189,257	3,663
Speech pathology	278,661	278,661	278,661	--
Student therapy services	93,364	93,364	86,892	6,472
Instructional Staff:				
Improvement of Instruction	11,012	11,012	2,293	8,719
Special Education:				
Administrative costs	197,835	197,835	200,727	(2,892)
Transportation costs	68,089	68,089	25,219	42,870
Total Expenditures	<u>2,577,373</u>	<u>2,577,373</u>	<u>2,490,681</u>	<u>86,692</u>
Excess of Revenues Over (Under) Expenditures	<u>(29,552)</u>	<u>(29,552)</u>	<u>61,791</u>	<u>91,343</u>
<b>Other Financing Sources (Uses):</b>				
Transfer out	--	--	(12,549)	(12,549)
Net Change in Fund Balance	(29,552)	(29,552)	49,242	78,794
<b>Fund Balance, Beginning of Year</b>	<u>534,116</u>	<u>534,116</u>	<u>534,116</u>	<u>--</u>
<b>Fund Balance, End of Year</b>	<u>\$ 504,564</u>	<u>\$ 504,564</u>	<u>\$ 583,358</u>	<u>\$ 78,794</u>

The accompanying Notes to Required Supplementary Information are an integral part of these financial statements.

## Lennox School District No. 41-4

### Notes to the Required Supplementary Information – Budgetary Comparison Schedules June 30, 2025

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#### 1. Basis of Presentation:

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

#### 2. Budgets and Budgetary Accounting:

The School District followed these procedures in establishing the budgetary data reflected in the financial statements:

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

**Lennox School District No. 41-4**  
Schedule of Changes in Total OPEB Liability  
June 30, 2025

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**Total OPEB Liability**

Service cost	\$ 37,580
Interest on total OPEB liability	14,044
Effect of assumption changes or inputs	(11,532)
Benefit payments	<u>(6,037)</u>
Net change in total OPEB liability	34,055
Total OPEB liability, beginning	<u>350,160</u>
Total OPEB liability, ending	<u><u>\$ 384,215</u></u>

**Lennox School District No. 41-4**  
Schedule of the Proportionate Share of the Net Pension Liability (Asset)  
South Dakota Retirement System

<u>Fiscal Year</u>	<u>District's Proportion of the Net Pension Liability/Asset</u>	<u>District's Proportionate Share of the Net Pension Liability/(Asset)</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)</u>
2025	0.2811370%	\$ (11,380)	\$ 8,780,208	0.13%	100.00%
2024	0.2863820%	\$ (27,952)	\$ 7,386,816	0.38%	100.10%
2023	0.2833130%	\$ (26,775)	\$ 6,970,286	0.38%	100.10%
2022	0.2883690%	\$ (2,208,413)	\$ 6,523,077	33.86%	105.52%
2021	0.2684813%	\$ (11,660)	\$ 5,892,215	0.20%	100.04%
2020	0.2703343%	\$ (28,648)	\$ 5,747,856	0.50%	100.09%
2019	0.2611143%	\$ (6,090)	\$ 5,428,586	0.11%	100.02%
2018	0.2672876%	\$ (24,257)	\$ 5,436,565	0.45%	100.10%
2017	0.2556809%	\$ 863,665	\$ 4,861,766	-17.76%	96.89%
2016	0.2545211%	\$ (1,079,497)	\$ 4,646,787	23.23%	104.10%

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

**Lennox School District No. 41-4**  
Schedule of the School District Contributions  
South Dakota Retirement System

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<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
2025	\$ 483,074	\$ 483,074	\$ --	\$ 8,051,225	6.00%
2024	\$ 526,783	\$ 526,783	\$ --	\$ 8,780,208	6.00%
2023	\$ 443,210	\$ 443,210	\$ --	\$ 7,386,816	6.00%
2022	\$ 418,218	\$ 418,218	\$ --	\$ 6,970,286	6.00%
2021	\$ 391,386	\$ 391,386	\$ --	\$ 6,523,077	6.00%
2020	\$ 353,533	\$ 353,533	\$ --	\$ 5,892,215	6.00%
2019	\$ 344,872	\$ 344,872	\$ --	\$ 5,747,856	6.00%
2018	\$ 325,348	\$ 325,348	\$ --	\$ 5,428,586	6.00%
2017	\$ 326,194	\$ 326,194	\$ --	\$ 5,436,565	6.00%
2016	\$ 291,706	\$ 291,706	\$ --	\$ 4,861,766	6.00%

## Lennox School District No. 41-4

Notes to Required Supplementary Information - Schedule of the Proportionate Share of the Net Pension Liability  
(Asset) and Schedule of Pension Contributions  
For the Year Ended June 30, 2025

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### Changes from Prior Valuation

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

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

### Benefit Provision Changes

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

### Actuarial Assumption Changes

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

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

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

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

### Actuarial Method Changes

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

# Lennox School District Safety Program

## Introduction

This Safety Program establishes unified safety expectations and procedures for all staff in the Lennox School District. Its purpose is to protect students, employees, visitors, and district property while ensuring compliance with federal, state, and local safety regulations.

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## 1. General Safety Procedures

### 1.1 Safety Responsibilities

- Report all unsafe conditions, near misses, and injuries immediately to a supervisor.
- Participate in required safety trainings.
- Use required personal protective equipment (PPE) when applicable.
- Follow all district emergency procedures.

### 1.2 Emergency Preparedness

- Know evacuation plans, routes and shelter locations.
- Participate in fire, tornado, lockdown, and evacuation drills.
- Keep exit paths clear at all times.

### 1.3 Incident Reporting

- All incidents, injuries, or unsafe conditions must be reported to supervisors on the same day they occur.
- Workers' compensation procedures will be followed for staff injuries.

### 1.4 Workplace Conduct

- Maintain a safe, respectful environment free of harassment and violence.
  - Follow district policies on student supervision and classroom management.
- 

## 2. General Workplace Upkeep Procedures

### 2.1 General Requirements for All Staff

- Keep floors, walkways, classrooms, offices, and personal workspaces free of clutter and obstructions.
- Clean up or report any spills immediately to prevent hazards.
- Ensure all hallways, stairways, and emergency exits are kept clear at all times.
- Store all materials properly to prevent tipping or falling hazards (e.g., heavy items on lower shelves).
- Dispose of waste in designated containers and report overflowing bins promptly.
- Keep electrical cords out of walking paths to prevent tripping hazards.

## 2.2 Slip, Trip, and Fall Prevention

- Keeping floors dry and placing caution signs in wet areas until the surface is completely dry.
- Reporting any damaged flooring, loose mats, or uneven walking surfaces immediately for repair.
- Ensuring proper lighting is available in hallways, stairwells, and exterior walkways; report any outages.
- Avoiding running cords across walkways where they may present a tripping hazard.

## 2.3 Weather-Related Safety (Water, Snow, Ice)

- Custodial and maintenance staff will clear snow and ice from walkways promptly.
- Appropriate de-icing materials (salt, sand, or ice melt) will be used on exterior surfaces as needed.
- Wet floor mats must be placed at all entrances during rain or snow events.
- Wet interior walkways must be promptly mopped dry, and caution signage posted.
- Parking lots, sidewalks, and drop-off areas must be maintained to prevent hazardous conditions.

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# 3. Administration Safety Procedures

Administrators ensure operational safety within all school functions.

## 3.1 Leadership Responsibilities

- Oversee implementation of the safety program.
- Ensure staff receive required safety training.
- Maintain emergency response plans.
- Coordinate with local emergency services.

## 3.2 Office Safety

- Maintain clutter-free workspaces and safe storage of materials.
- Report facility issues promptly (water leaks, electrical concerns, etc.).
- Ensure confidential information is stored securely.

## 3.3 Visitor Management

- Enforce district visitor check-in procedures.
- Ensure proper identification badges are issued.
- Monitor contractor work areas for safety compliance.

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# 4. Education Personnel Safety Procedures

Education personnel play a critical role in student safety and emergency response. Educational personnel include teachers, educational assistants, and other support personnel.

## 4.1 Classroom Safety

- Keep classrooms free of clutter and store supplies safely.

- Keep furniture arranged to allow easy evacuation.
- Maintain visibility of exits and emergency posters.
- Secure hazardous materials (science labs, art supplies, etc.).
- Report leaks, damaged flooring, broken furniture, and other hazards.

## 4.2 Responding to Aggressive or Escalated Student Behavior

Staff safety is paramount when managing challenging student behaviors. When a student exhibits highly escalated behavior that poses an immediate threat to themselves or others:

- **De-escalation:** Employ approved de-escalation techniques and verbal redirection whenever possible to safely manage behavior before it becomes dangerous.
- **Calling for Assistance:** Immediately call for support from administration, security personnel, or the designated crisis team via established communication channels (e.g., radio, phone, internal alert system).
- **Evacuation:** If a student's behavior creates an unsafe environment, prioritize the safety of all other students by initiating a controlled evacuation of the classroom or area to a safe location, if safe to do so.
- **Physical Intervention and Restraint (Holds):**
  - Physical restraints (holds) may only be used as a last resort when a student presents an imminent danger of serious physical harm to themselves or others, and less restrictive measures have failed or are deemed inappropriate.
  - **Authorized Personnel Only:** Only staff members who have completed specific, approved training in crisis management and safe physical intervention techniques are authorized to perform physical holds.
  - **Documentation and Reporting:** Any use of physical restraint must be immediately reported to administration and thoroughly documented according to district policy, including the circumstances leading to the restraint, the type of restraint used, and the duration.
  - **Prohibited Holds:** Techniques that obstruct breathing, are prone (face-down), or cause pain or injury are strictly prohibited.
- **Post-Incident Procedures:** Ensure a post-incident review is conducted with all involved staff and administration to evaluate the incident, offer support, and adjust future behavior plans as needed.

## 4.3 Student Supervision

- Never leave students unattended.
- Follow hallway, recess, cafeteria, and bus loading supervision assignments.
- Immediately report suspected abuse, threats, or concerning behavior.

## 4.4 Emergency Protocols

- Keep Crisis Manuals accessible.
- Take class rosters during evacuations.
- Lock classroom doors immediately during lockdowns.

## 4.5 Specialized Curriculum Safety

For science, CTE, and physical education:

- Follow lab safety standards.
- Conduct safety demonstrations before all lab activities.
- Enforce PPE (goggles, gloves, etc.).
- Inspect equipment (power tools, athletic gear) before use.

## 4.6 Special Education Safety Procedures

Special Education personnel work with students who may have unique behavioral, medical, or physical needs. To ensure staff and student safety, Special Education staff must:

- Complete additional, specialized safety and crisis-response training.
- Follow enhanced procedures for de-escalation, incident reporting, and safe physical intervention.
- Implement strategies and supports as outlined in individualized student plans (IEPs, Behavior Intervention Plans).
- Adhere to specialized safety protocols at all times.
- Coordinate closely with administration, the crisis response team, and related service providers to maintain consistent safety practices.

## 4.7 Staff Activity Participation Safety Guidelines

Our School District is dedicated to keeping employees and students safe. Participating in student games and activities can result in serious injuries to staff, including concussions, torn ligaments, pulled muscles, and fractures. These guidelines apply to all staff on school grounds or at school-sanctioned events.

- Staff responsibilities when interacting with students are to instruct, evaluate, encourage, supervise, communicate, manage, and direct — all from a safe distance.
- Physically participating in activities or events should be avoided. These include, but are not limited to:
  - Recess play
  - Sports
  - Field trip activities
  - Pep rallies
  - Student vs. staff challenges.
- Consider these guidelines when planning team-building exercises or staff involvement in any activity on or off school grounds.
- When demonstrating a physical skill, do so at a low speed and intensity. Consider alternatives such as videos or pictures.

- For repeated demonstrations, have experienced students model the skills to encourage leadership and prevent staff injury.

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## 5. Coaching Staff Safety Procedures

Coaching staff have additional responsibilities due to their involvement in athletic activities.

### 5.1 Athlete Supervision

- Maintain direct supervision of students during practices, games, travel, and conditioning sessions.
- Ensure students use proper equipment and follow safety rules.
- Inspect fields, courts, and practice areas before use.

### 5.2 Equipment & Facility Safety

- Ensure athletic equipment (helmets, pads, nets, goals, weights) is in safe working condition.
- Report facility hazards such as uneven turf, loose flooring, or damaged equipment.
- Secure equipment when not in use.

### 5.3 Emergency Preparedness

- Know emergency action plans for each facility.
- Ensure access to first aid kits, AEDs, and emergency communication devices.
- Recognize and respond to concussions, heat illness, and other sports-related injuries.
- Coaches complete SDHSAA mandated NFHS learn courses required before starting their sport.

### 5.4 Coaching Conduct & Boundaries

- Avoid physical participation in drills unless absolutely necessary and then only at low intensity.
- Maintain appropriate professional boundaries when working with students.
- Encourage safe techniques and prohibit dangerous play.

---

## 6. Custodial & Maintenance Staff Safety Procedures

Custodial staff manage building cleanliness and basic facility safety.

### 6.1 Chemical Safety

- Follow OSHA Hazard Communication (HAZCOM) standards.
- Maintain Safety Data Sheets (SDS) for all chemicals.
- Use proper PPE including gloves and eye protection.
- Never mix chemicals (e.g., bleach and ammonia).

### 6.2 Equipment & Tool Safety

- Perform pre-use inspections of custodial equipment.
- Use lockout/tagout procedures when servicing equipment.
- Wear slip-resistant footwear.

## 6.3 Lifting/Ergonomics

- Use proper lifting techniques.
- Request assistance for heavy or awkward loads.
- Use carts and dollies whenever possible.

## 6.4 Facility Safety Checks

- Conduct daily inspections of floors, restrooms, entrances, and hallways.
  - Check hallways and classrooms for hazards.
  - Respond promptly to spills and housekeeping-related requests.
  - Ensure emergency exits remain unobstructed.
  - Maintain outdoor walkways during inclement weather.
  - Immediately report plumbing, electrical, or structural concerns.
- 

# 7. Transportation Staff Safety Procedures

Transportation employees ensure safe travel for students.

## 7.1 Driver Requirements

- Maintain valid Driver's license, CDL and required endorsements.
- Maintain valid DOT Medical Certification for CDL drivers.
- Participate in annual safety training courses and all other training courses.
- Comply with district drug and alcohol use and testing policies.
- Report any changes to your driving privileges or record immediately to the director of Transportation
- Update the Director of Transportation immediately when licenses, endorsements, certifications are changed, renewed, and/or revoked.
- Read, understand, and return, the signed the required Driver's Safety Acknowledgement form prior to operating any school vehicle.

## 7.2 Vehicle Safety

- Complete daily pre-trip and post-trip inspections.
- Report mechanical issues immediately.
- Keep aisles and emergency exits clear.
- Ensure fire extinguishers and first-aid kits are secured and stocked.
- Report leaks, spills, or unsafe conditions on buses or loading areas.
- Report any accidents or violations to the Director of Transportation as soon as possible when students and/or staff are safe
- Using a cell phone for any purpose outside of voice communication (i.e. texting, emailing, social media) is prohibited.
- All employees operating school vehicles for school business, must obey all state laws and traffic signs.

## 7.3 Student Safety on Buses

- Enforce district behavior policies.
- Ensure proper loading and unloading procedures.
- Use stop sign arms and flashing lights correctly.
- Never leave students unattended on a vehicle.
- Never fuel a vehicle while students are inside of it.
- Drivers should stop the bus in a safe location if it is necessary to discipline students.

## 7.4 Emergency Preparedness

- Conduct evacuation drills once per year.
  - Know procedures for medical emergencies, collisions, and severe weather.
  - Know and understand the equipment available to you in your vehicle.
  - When road and weather conditions are such that operation of the school vehicles is questionable, the final authority rests with the Superintendent or his/her designee and the Director of Transportation.
  - Report any unsafe road hazards and/or traffic violations witnessed.
- 

# 8. Food Service Staff Safety Procedures

Food service employees manage safe food handling and kitchen operations.

## 8.1 Food Safety & Hygiene

- Follow all HACCP guidelines.
- Wash hands regularly and use gloves properly as stated in the SOP.
- Maintain clean workstations and follow sanitizing schedules.
- Ensure food is cooked to proper temperatures, following Standard Operating Procedures.

## 8.2 Equipment Safety

- Use cut-resistant gloves when required.
- Keep guards and safety devices on slicers and mixers.
- Allow hot equipment to cool before cleaning.
- Report malfunctioning equipment immediately.

## 8.3 Kitchen Ergonomics

- Use proper lifting techniques.
- Store heavy items at waist level when possible.
- Maintain clean kitchen floors and work areas.
- Clean spills immediately to avoid slip hazards.
- Keep equipment and boxes out of walking paths.

## 8.4 Deliveries & Storage

- Temperature-check perishable deliveries.
- Store chemicals separately from food.

- Rotate stock using FIFO (First In, First Out).
- 

## 9. Totally Kids (Before/After/Summer Daycare) Program Safety Procedures

### 9.1 Staff-to-Child Ratios & Supervision

Maintaining ratios protects both children and staff by preventing unsafe workload and supervision gaps.

- Maintain required ratios at all times, including transitions and outdoor play.
- Use active supervision: scanning, listening, positioning strategically, and maintaining line-of-sight.
- Document ratios during each transition (arrival, snack, recess, field trips, end-of-day).
- Staff must immediately notify a supervisor if ratios cannot be safely maintained.

### 9.2 Check-In /Check-Out Procedures

Clear accountability protects staff from liability and unsafe release situations. Only release children to individuals listed on the approved pick-up list. Need to have prior written notice from parents/guardians for any changes.

- Require photo ID for anyone unfamiliar or newly authorized.
- Use a real-time attendance roster updated immediately upon arrival/departure.
- Implement a “double-check sweep” at the end of each session to ensure no child is left in the building or on the playground. Daily sheets are used to make sure all kids are gone. As they leave teachers cross their names off their list.
- If a pick-up situation feels unsafe or confrontational, staff must contact a supervisor immediately and avoid engaging alone.

### 9.3 Medication Handling

These expectations protect staff from errors, liability, and unsafe medical situations.

- Only trained/authorized staff may administer medication.
- Medication must be in original packaging, properly labeled, with required parent/provider authorization.
- Store medications in a locked area inaccessible to children and unauthorized adults.
- Log medication administration immediately to avoid documentation errors.
- Staff must never accept “just this once” requests to administer medication outside policy.

### 9.4 Behavior Guidance & De-Escalation

- Use a positive behavior support approach: clear expectations, routines, and consistent redirection.
- Train staff on de-escalation strategies (calming voice, space, choices).

- Physical restraint is never used unless a child's safety is immediately at risk and only by trained staff.
- Document major incidents and communicate with parents the same day.
- A behavior plan will be implemented for any escalated behavior

## 9.5 Emergency & Missing Child Protocols

- Review and practice emergency drills with children using age-appropriate language.
- Maintain grab-and-go emergency backpack with:
  - Attendance sheets
  - Emergency contacts
  - First aid kit
  - Asthma/anaphylaxis plans
- If a child is unaccounted for, initiate the Missing Child Protocol:
  - Immediate headcount
  - Lockdown of exits
  - Notify school administrators
  - Call 911 and parents if not found within 60 seconds of search

## 9.6 Playground & Gym Safety

- Mitigates common staff injury risks.
- Conduct daily safety inspections for equipment, surfaces, fencing, and trip hazards.
- Staff positioned to monitor all structures and blind spots safely.
- Enforce gym safety expectations (e.g., no running with equipment, balls at shoulder height or below).
- Follow sunscreen protocols to avoid health risks during summer programs.
- Staff must not physically participate in games where injury risk is elevated.

## 9.7 Bathroom & Hallway Procedures

- Staff maintain appropriate supervision while respecting privacy.
- For younger children, perform hall sweeps to ensure no loitering or horseplay.
- No child moves around the building unaccompanied except when approved by supervisor.

## 9.8 Food Safety & Allergy Prevention

- Follow district allergy policy:
  - No food sharing.
  - Children with allergies seated appropriately.
- For snacks provided by the program:
  - Check ingredient labels.
  - Maintain inventory of allergens.
  - Log expiration dates monthly.

## 9.9 Field Trip Protocols

- Lower child-to-staff ratio than normal for off-site activities.
- Pre-trip safety briefing with children.
- Staff assigned to small groups with a roster.
- High-visibility shirts or wristbands for all children.
- Headcounts: every 15 minutes, before/after each transition, and entering/exiting transportation.

## 9.10 Staff Training Requirements

- Annual training in:
  - CPR/AED/First Aid (Every 2 years per State)
  - Mandatory reporter training
  - Behavior management
  - Emergency procedures
- Orientation for new hires must include: (12 modules per state)
  - Program boundaries
  - Drop-off/pick-up
  - Special needs accommodations
  - Positive guidance approach

## 9.11 Parent Communication Procedures

- Daily communication of significant behavior incidents or injuries.
- Weekly email updates during summer daycare.
- Clear escalation steps when parents have concerns.

## 9.12 Expectations for Safe Work Practices

- Staff must follow all safety protocols listed above or be subject to corrective action up to and including termination.
- Examples of violations:
  - Leaving children unsupervised
  - Failing to maintain ratios
  - Releasing a child to an unapproved adult
  - Missing required safety checks
  - Ignoring behavior management expectations

---

# 10. Technology Department Safety Procedures

The Technology Department follows all district-wide safety rules and maintains additional practices to address hazards unique to IT work. These include:

## 10.1 IT Work Environment & Ergonomics

- Maintain proper workstation ergonomics and take breaks during extended computer work.
- Keep repair benches organized and use anti-static protection when working with components.

## 10.2 Electrical, Server Room & Network Closet Safety

- Only trained IT staff may work inside computer or server equipment.
- Server rooms and network closets are restricted-access areas.
- Maintain airflow around equipment and report overheating or electrical concerns.
- Use only appropriate fire suppression methods for electrical equipment.

## 10.3 Hardware Handling & Equipment Transport

- Use carts and two-person lifts for heavy devices.
- Secure equipment during transport and manage cables to avoid trip hazards.

## 10.4 Work at Heights & Mounted Equipment

- Use approved ladders and safe lifting practices when installing projectors, access points, or mounted equipment.
- Verify mounts and brackets are secure.

## 10.5 Data & Cybersecurity Safety

- Treat all data-storing devices as sensitive.
- Follow approved software installation and cybersecurity reporting procedures.

## 10.6 Battery, UPS & Hazardous Component Safety

- Handle damaged or swollen batteries with caution.
- Only trained staff may replace UPS batteries; be aware equipment may retain stored charge.

## 10.7 Tool Use & Vendor Coordination

- Use district-approved tools safely and store them securely.
- Ensure vendors follow district safety standards in controlled areas.

## 10.8 IT-Specific Incident Reporting & Training

- Report hazardous equipment failures, cybersecurity incidents affecting safety, and server room environmental warnings.
- Participate in periodic IT-specific safety training.

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# 11. Training and Documentation

## 11.1 Required Training

- Annual safety orientation for all staff.
- Fire extinguisher training.
- First aid/CPR for designated staff.
- Specialized training for custodial, transportation, and food service staff.

## 11.2 Recordkeeping

- Maintain records of drills, inspections, incident reports, and training completion.
  - Keep documentation for OSHA compliance.
-

## 12. Program Review and Continuous Improvement

- The safety program will be reviewed annually.
  - Staff input may be incorporated when identifying improvements.
  - Updates will be shared with all employees.
- 

## 13. Disciplinary Actions for Non-Compliance with Safe Work Practices

To ensure a safe environment for all employees and students, adherence to safe work practices is mandatory. Failure to follow established safety procedures may result in disciplinary action.

### 13.1 Purpose of Discipline

Disciplinary action is intended to:

- Reinforce the importance of safety.
- Correct unsafe behavior.
- Prevent future incidents or injuries.

### 13.2 Types of Violations

Violations may include, but are not limited to:

- Failure to use required PPE.
- Ignoring established safety procedures.
- Bypassing equipment guards or safety devices.
- Failing to report hazards or injuries.
- Unsafe operation of district vehicles or equipment.

### 13.3 Progressive Discipline Steps

Depending on the severity and frequency of the violation, the district may apply the following steps:

- **Verbal Warning** – Supervisor discusses the concern and expectations.
- **Written Warning** – Formal documentation placed in the employee's personnel file.
- **Final Written Warning or Suspension** – May include retraining or temporary removal from duties.
- **Termination of Employment** – For repeated violations or severe unsafe actions.

## 13.4 Immediate Disciplinary Action

**Severe violations that place staff, students, or property in immediate danger may result in skipping progressive steps and moving directly to suspension or termination.**

## 13.5 Documentation

All disciplinary actions will be documented and retained according to district policy.

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# Acknowledgment of Understanding

All district employees must sign an acknowledgment form indicating they have read, understand, and agree to follow the Safety Program.

---

Printed Name

---

Signature

---

Date

**FW: Theatre Lights**

---

**From** Arlt, Angela <Angela.Arlt@k12.sd.us>  
**Date** Mon 12/8/2025 3:01 PM  
**To** McManaman, Chelsey <Chelsey.McManaman@k12.sd.us>

Angela Arlt  
Business Manager  
Lennox School District 41-4  
305 W. 5<sup>th</sup> Ave, P.O. Box 38  
Lennox, SD 57039  
605-647-2203, ext. 4202

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**From:** Eich, Darin <Darin.Eich@k12.sd.us>  
**Sent:** Monday, December 8, 2025 2:27 PM  
**To:** Arlt, Angela <Angela.Arlt@k12.sd.us>  
**Subject:** Theatre Lights

From Kyle:

Be lucking to get \$200 for it now; everything is LED. Would have been probably about \$500 a fixture new and about \$1000 per dimmer pack.

Darin Eich

LWC Intermediate Principal

Director of Instruction & Assessment

Migrant and ELL Coordinator

Lennox School District

[darin.eich@k12.sd.us](mailto:darin.eich@k12.sd.us)

(605) 647-2202 Ex. 4002

Your Attitude and Effort Determines Your Direction

# SURPLUS ITEM APPRAISAL FORM

Date Surplused:

Monday, December 8, 2025

Location of Item:

LWC Intermediate School

**Quantity** **Items to be Surplused**

**Appraised Unit Price**

1 Old Theater lights from the Cafetorium

\$200.00

1.

Tax Payer Name

Tax Payer Signature

2.

Tax Payer Name

Tax Payer Signature

3.

Tax Payer Name

Tax Payer Signature





**ETA**

PROGRAMMABLE  
DMX512 AND ULTRAPLEX™  
DIMMER PACK

ETA SYSTEMS  
A Chromalight and Grand Company  
Tumburg, OH 43084 216-444-0100

**MODEL MD460DMX-24**  
800 WATTS PER CHANNEL  
2400 WATTS PER UNIT  
SINGLE PHASE 0-10V 1.25 AMP MAX. DIMMER  
TOTAL WATTAGE OUTPUT LIMITED BY WALL OUTPUT  
WATT REQUIRED ORA. SEPARATE CIRCUIT WALL OUTPUT

**CAUTION**  
**ATTENTION**

CAUTION! TO PREVENT ELECTRICAL SHOCK, DO NOT REMOVE COVER. NO USER SERVICEABLE PARTS INSIDE. REFER SERVICE TO QUALIFIED PERSONNEL.

AVERTISSEMENT: POUR ÉVITER UNE DÉCHARGE ÉLECTRIQUE, NE PAS ENLEVER LE COUVERCLE. IL N'Y A PAS DE PIÈCES UTILISABLES À L'INTÉRIEUR. FAIRE TOUTER FAIRE TOUTER UN RÉPARATEUR PROFESSIONNEL QUALIFIÉ.







DRAFT #4 12/4/2025

# 2026/27 Split Year Calendar

Calendarpedia  
Your source for calendars

July 2026						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2026						
Su	Mo	Tu	We	Th	Fr	Sa
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2026						
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20	21	22	23	24	25	26
27	28	29	30			

1<sup>st</sup>  
SEMESTER  
AUG 25<sup>th</sup> -  
DEC 23<sup>rd</sup>

October 2026						
Su	Mo	Tu	We	Th	Fr	Sa
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25	26	27	28	29	30	31

November 2026						
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29	30					

December 2026						
Su	Mo	Tu	We	Th	Fr	Sa
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20	21	22	23	24	25	26
27	28	29	30	31		

2<sup>nd</sup>  
SEMESTER  
JAN 4<sup>th</sup> -  
MAY 19<sup>th</sup>

January 2027						
Su	Mo	Tu	We	Th	Fr	Sa
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24	25	26	27	28	29	30
31						

February 2027						
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28						

March 2027						
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21	22	23	24	25	26	27
28	29	30	31			

April 2027						
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25	26	27	28	29	30	

May 2027						
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23	24	25	26	27	28	29
30	31					

June 2027						
Su	Mo	Tu	We	Th	Fr	Sa
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

## Federal holidays 2026/27

Jul 3, 2026	Independence Day (obs.)	Nov 26, 2026	Thanksgiving Day	Jan 18, 2027	Martin L. King Day
Jul 4, 2026	Independence Day	Dec 25, 2026	Christmas Day	Feb 15, 2027	Presidents' Day
Sep 7, 2026	Labor Day			May 31, 2027	Memorial Day
Oct 12, 2026	Columbus Day			Jun 18, 2027	Juneteenth (obs.)
Nov 11, 2026	Veterans Day	Jan 1, 2027	New Year's Day	Jun 19, 2027	Juneteenth

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- IN-SERVICE DAYS
- OPEN HOUSE - 1<sup>st</sup> SEM CONF.
- START/END DATE
- TURNER COUNTY FAIR

- GRADUATION - MAY 15<sup>th</sup>
- COMP DAY
- NO SCHOOL
- COMMON PLANNING TIME
- EARLY RELEASE

## **OPEN ENROLLMENTS**

December 8, 2025

### **Approved Applications:**

#### Inter-District:

FY26 12A	Grade K, from Harrisburg to Lennox Elementary
FY26 12B	Grade 3, from Harrisburg to Lennox Elementary
FY26 12C	Grade 11, from Harrisburg to Lennox High School

December 4, 2025 - Costs for LHS Addition

<b>Revenue</b>	
Bonds	\$ 17,576,005.77
Donation	912.60
Grant	5,000.00
Interest	893,234.33
<b>Total Revenue Received</b>	<b>\$ 18,475,152.70</b>
<b>Lennox High School Addition Payments</b>	
Puetz Construction	\$ 15,223,705.71
Architecture Inc.	930,271.86
Geotek	39,350.50
Sayre Associates	5,750.00
Berens-Tate Consulting Group	-
ITS	-
Daktronics and Muth Electric	262,968.00
PAC Equipment	184,385.30
Musco	199,500.00
Sioux Imports	17,032.50
Xcel Energy	10,979.71
Miscellaneous	267,612.24
<b>Total Payments</b>	<b>\$ 17,141,555.82</b>
<b>Cash Remaining</b>	<b>\$ 1,333,596.88</b>
Balance to Puetz Construction	137,208.64
Balance to Architecture, Inc.	9,713.25
Balance to Geotek	-
Balance to Sayre Associates	-
Balance to Berens-Tate	3,500.00
Balance to ITS	250,000.00
Balance to Daktronics and Muth Electric	-
Balance to PAC Equipment	481,598.51
Balance to Musco	-
Balance to Sioux Imports	-
Balance to Xcel Energy	-
Balance to Miscellaneous	108,689.02
<b>Total Due to Vendors</b>	<b>\$ 990,709.42</b>
Estimated Allowable Interest Remaining	\$ (199,090.23)
<b>Estimated Amount Unexpended</b>	<b>\$ 143,797.23</b>

<b>Puetz Construction</b>	
Contract Cost	\$ 15,075,754.00
PCC's	285,160.35
Change Order #2	-
Change Order #3	-
	<u>15,360,914.35</u>
<b>Architecture Inc.</b>	
Contract Cost	904,545.24
Consultant and Expense	7,664.11
Luminaries	13,800.00
Luminaries, Sound and Video	15,000.00
Paid out of Capital Outlay	(12,000.00)
Change Orders	10,975.76
	<u>939,985.11</u>
<b>Geotek</b>	
Soil testing	6,100.00
Construction Testing & Inspection	33,250.50
	<u>-</u>
	<u>39,350.50</u>
<b>Sayre Associates</b>	
Topographic Services	5,750.00
	<u>-</u>
	<u>5,750.00</u>
<b>Berens Tate Consulting Group</b>	
Rebate Calculations	3,500.00
	<u>-</u>
	<u>3,500.00</u>
<b>ITS</b>	
Fire Alarm, Data, Intercom, Security Cameras and Doors	250,000.00
	<u>-</u>
	<u>250,000.00</u>
<b>Daktronics</b>	
Video Display and Scoreboard	242,622.00
Scoreboards Warranty	15,255.00
Muth Electric	5,091.00
	<u>262,968.00</u>
<b>PAC Equipment</b>	
Norcostco - Lumineers	236,896.68
Reach Communication - Sound	270,713.00
Wenger - Maestro Towers	108,460.41
Stilwell Pianos - Grand Piano	26,375.00
Wenger - Risers	13,851.30
Conductors Podium	1,000.00
IT Outlet	7,125.00
Amazon	805.99
Dolly for Grand Piano	756.43
	<u>-</u>
	<u>665,983.81</u>
<b>Musco</b>	
Tennis Courts Lighting	199,500.00
	<u>-</u>
	<u>199,500.00</u>
<b>Sports Imports</b>	
Volleyball Standards	17,032.50
	<u>-</u>
	<u>17,032.50</u>
<b>Xcel Energy - Transformer</b>	
	10,979.71
	<u>-</u>
	<u>10,979.71</u>

<b>Miscellaneous</b>	
A&M Trucking - Gravel & Rock for the Road	1,225.00
Ace Hardware - Cordless Blower	428.00
Amazon - Apple TV	196.98
Amazon - Portable Volleyball Cart	237.99
Pcard - Apple TV	159.29
BSN Sports - Floor Mats	6,582.60
BSN Sports - Sideline Chairs	8,120.00
City of Lennox - Metered hydrant bulk water	1,251.33
Dakota Curb and Stone - landscaping	15,998.80
Easy Green Hydroseed - Tennis Courts	3,900.00
Har-Tru- Tennis Court Screens	8,602.68
Highway Improvements-Parking Lot Striping	6,207.15
Hillyard - Backpack Vacuums	3,384.47
Hillyard - Floor Scrubbers	17,305.20
Hillyard - Small Scrubber	3,853.20
Innovative Office - Flooring for hallway	20,331.58
Innovative Office - Furniture	23,204.98
J&P Roofing - Gutter, Downspouts	27,285.00
Johnson Controls - Ice Tank Sensors	2,900.00
Lion's Concrete - New entrance sidewalk	4,971.73
Lions Concrete - Sidewak to tennis courts	4,628.01
Menards - Trash Cans	159.90
Pheasantland Industries - Door Plagues	177.64
Push Pedal Pull - Weight Room Equipment	133,304.30
Resilite Sports - Wrestling Mats	22,752.88
Training Room - Clinic Outfitters	14,093.00
Uline- Pcard - Utility Cart	753.96
Weller Brothers Landscaping	29,254.70
Timothy Coates - Broken Pedal on Piano	230.00
Reinke Construction - Lanscaping Rock	6,974.00
Alpha Graphics - Signs and A-Frames	3,076.47
Site One Landscaping - Seed and Fertilizer	1,225.97
Landscaping Plastic	566.45
Johnson Controls - HVAC	2,958.00
	<u>-</u>
	<u>376,301.26</u>

## Lennox School District 41-4

2025-2026

<u>LENNOX ELEMENTARY</u>					<u>WORTHING ELEMENTARY</u>			
<u>Grade</u>	<u>Room</u>	<u>Previous Month</u>	<u>Current Month</u>	<u>Total Lennox</u>	<u>Grade</u>	<u>Previous Month</u>	<u>Current Month</u>	<u>GRADE TOTALS</u>
JK	JH	17	17	17				17
K	KBAR	18.55	17.55					
	KS	21.10	21.10					
	KBAU	21	21	59.65	KK	18	18	77.65
1ST	1L	25	25					
	1M	25	25	50	1C	18	18	68
2ND	2H	22	21					
	2J	22	22					
	2L	21	21	64	2K	20	20	84
3RD	3HEN	20.75	20.75					
	3M	20.00	20					
	3HER	21	21	61.75	3S	23	23	84.75
4TH	4M	22	22					
	4N	22	22					
	4P	22	22	66	4W	15	15	81
<b>Totals</b>	Lennox	320.40		318.40	Worthing	94	94	412.40
<b><u>LWC INTERMEDIATE SCHOOL</u></b>								
<u>Grade</u>	<u>Room</u>	<u>Previous Month</u>	<u>Current Month</u>	<u>GRADE TOTALS</u>				
	5D	26	26					
	5I	25	25					
	5SAY	26	26	77				
6TH	6M	25	25					
	6HAL	25	25					
	6HAV	23	23					
	6A	24	24	97				
<b>Total</b>		174		174				
<b><u>LWC JUNIOR HIGH SCHOOL</u></b>								
<u>Grade</u>		<u>Previous Month</u>	<u>Current Month</u>	<u>GRADE TOTALS</u>				
7TH		93.49	93.49	93.49	5/5/2025	1,122.86		
					8/25/2025	1,144.16		
					9/26/2025	1,142.01		
8TH		90	90	90	11/3/2025	1,139.01		
					12/3/2025	1,137.01		
<b>Total</b>		183.49		183.49				
<b><u>LENNOX HIGH SCHOOL</u></b>								
<u>Grade</u>		<u>Previous Month</u>	<u>Current Month</u>	<u>GRADE TOTALS</u>				
Freshmen		82	81	81				
Sophomores		96	96	96				
Juniors		95.37	94.37	94.37				
Seniors		82.75	82.75	82.75				
<b>Total</b>		356.12		354.12				
Out of District Placements		11	13					
Prior Month Total Enrollment		1,139.01						
<b>Total Enrollment as of</b>		<b>12/3/2025</b>		<b>1,137.01</b>				