



as of 01/20/2026

2024-2025 Profile of De Smet 38-2

405 3rd St SW, De Smet, SD 57231-0157

Home County: Kingsbury

Area in Square Miles: 312

Student Data	
Fall 2024 PK-12 Enrollment	362
Fall 2024 K-12 Fall Enrollment	342
Fall 2024 State Aid Fall Enrollment	343.00
Open Enrolled Students Rec'd	80
December 2024 Federal Child Count*	45
% Special Needs Students*	12.4%
% Eligible for Free/Reduced Lunch**	27.5%
District Dropout Rate	1.9%
District Attendance Rate	94.4%
Student to Staff Ratio	13.4
Number of Graduates	12

* Child Count data not displayed when student count <10.

** No Free/Red. Lunch Eligible data are displayed when > 90%.

Teaching Staff Data	
Average Teacher Salary	\$56,069
Avg Years of Experience	15.7
% with Advanced Degrees	19.4%
Certified Instructional Staff	26.9
Classroom Staff	0.0

American College Test (ACT) *

English	
Math	
Reading	
Science	
Composite Score	
Number Tested	8

*No ACT data displayed when less than ten students are reported.

State Aid Teacher Compensation

Average Teacher Compensation \$74,006

Enrollment Data		
Average Daily Attendance	Average Daily Membership	
PK	18.282	19.449
KG-8	234.554	247.823
9-12	89.439	95.539
Total	342.275	362.811

State Aid Funding	
General Aid	\$1,552,246
Special Education	\$0
Sparsity	\$0
Extraordinary Cost Fund*	\$0
Total State Aid	\$1,552,246

* Represents approved amount paid to district.

Ending Fund Balance

General	\$642,547
Capital Outlay	\$3,004,210
Special Education	\$308,087
Impact Aid	\$0

Cost per ADM*

Educational Funds \$13,091

* Includes selected expenditures from General, Capital Outlay, and Special Education

2024 Payable 2025 Taxable Valuations	
Agricultural	\$405,333,703
Owner Occupied	\$117,978,329
Other Non-Ag/Utilities	\$88,562,104
Total	\$611,874,136

2024 Payable 2025 Levy per Thousand

Agricultural	\$1.383
Owner Occupied	\$3.095
Other Non-Ag/Utilities	\$6.405
Special Education	\$1.250
Capital Outlay	\$2.077
Bond Redemption	\$0.905

* District has an opt out of general fund levy.

De Smet 38-2

Revenue by Fund

	General	Capital Outlay	Special Education
Local	\$1,635,111	\$1,294,801	\$731,542
County	\$27,576	\$1,673	\$1,031
State	\$1,617,295	\$0	\$0
Federal	\$144,671	\$161,817	\$0
Total	\$3,424,652	\$1,458,291	\$732,573

Other Fund Data

	Revenue	Expenditures
Impact Aid	\$0	
Bond Redemption	\$486,951	\$519,975
Capital Projects	\$29,609	\$604,521
Food Service	\$234,450	\$271,694
Other Enterprise	\$7,325	\$6,432

Expenditure by Fund

	General	Capital Outlay	Special Education
K-12 Instruction	\$2,077,176	\$180,423	\$563,247
PK Instruction	\$43,195	\$0	\$8,258
Adult Instruction	\$0	\$0	\$0
Student/Staff Services	\$253,154	\$67,099	\$61,573
Administration Services	\$364,074	\$2,998	\$96,284
Fiscal Services	\$86,187	\$19,141	\$0
Fac./Acquis./Const. Services	\$0	\$0	\$0
Operation/Maint. Services	\$511,712	\$227,556	\$0
Transportation Services	\$181,664	\$265,621	\$0
Other Support Services	\$14,303	\$9,363	\$110
Community Services	\$0	\$0	\$0
Non-Programmed	\$0	\$10,012	\$0
Debt Service	\$0	\$25,820	\$0
Co-Curricular	\$205,070	\$27,191	\$0
Total Expenditures	\$3,736,535	\$835,224	\$729,471

Expenditure by Object Categories*

	Salary	Benefit	Purchased Service	Supply	Property	Other
K-12 Instruction	\$1,857,577	\$615,196	\$99,784	\$196,645	\$51,101	\$544
PK Instruction	\$36,793	\$5,836	\$8,258	\$566	\$0	\$0
Adult Instruction	\$0	\$0	\$0	\$0	\$0	\$0
Student/Staff Services	\$156,362	\$58,750	\$79,504	\$18,441	\$60,763	\$8,006
Administration Services	\$307,716	\$108,810	\$17,085	\$10,501	\$0	\$19,244
Fiscal Services	\$68,250	\$13,585	\$2,935	\$20,558	\$0	\$0
Fac./Acquis./Const. Services	\$0	\$0	\$13,273	\$0	\$591,248	\$0
Operation/Maint. Services	\$192,409	\$53,602	\$367,785	\$43,827	\$59,357	\$22,288
Transportation Services	\$79,902	\$23,278	\$27,292	\$39,796	\$257,350	\$19,666
Other Support Services	\$108,600	\$33,816	\$11,147	\$130,564	\$9,363	\$1,979
Community Services	\$4,500	\$344	\$1,228	\$262	\$0	\$97
Non-Programmed	\$0	\$0	\$0	\$0	\$0	\$10,012
Debt Service	\$0	\$0	\$0	\$0	\$0	\$545,795
Co-Curricular	\$119,106	\$23,219	\$61,335	\$27,355	\$0	\$1,245
Total Expenditures	\$2,931,215	\$936,436	\$689,624	\$488,515	\$1,029,182	\$628,878

*Expenditure category data in the above table includes the sum of ALL K-12 funds operated by the district.