Deuel School District #19-4 School Board Meeting Agenda
Monday, September 9, 2024, 6:00 p.m. in Room 311

**CALL TO ORDER**

**ADOPT THE AGENDA**

**MISSION & VISION STATEMENTS**
Evelyn Dailey

**PUBLIC COMMENT/VISITORS**
Sara Maaland - Homecoming

**CONFLICT OF INTEREST DISCLOSURES**

**CONSENT AGENDA ITEMS**
1 – Minutes – Regular Meeting August 12, 2024
2 – August 2024 Payroll

Financial Report for the Month Ending August 31, 2024
August 2024 Bills
Food Service Extra Entrée Price
Open Enrollments 24-25 J, 24-25 K, & 24-25 L
Morgan Kwasniewski, Gymnastics Head Coach
Surplus Property
Policies:
- DN: SURPLUS PROPERTY (NEW)
- DLC: EXPENSE REIMBURSEMENTS (AMEND)
- IIBG: USE OF COMPUTERS AND NETWORKS-(NEW)
- IIAC: LIBRARY MATERIALS SELECTION AND ADOPTION (AMEND)
- IIA: INSTRUCTIONAL MATERIALS (AMEND)
- JFCJ: DANGEROUS WEAPONS IN THE SCHOOL (RESCIND)
- AF: DANGEROUS WEAPONS IN THE SCHOOL (NEW)
- DK: PAYMENT PROCEDURES (AMEND)
- DID: INVENTORIES (AMEND)

Annual Report
Strategic Plan - Academics
2024-2025 Budget

**REPORTS**
Superintendent Schiernbeck
Principal Hahn
Principal Rahlf
Athletic Director Rahlf
Business Manager Schmahl
NESC Representative Gubrud

**NEXT MEETING**

**OTHER BUSINESS** – Items not on the agenda may not be voted on at this meeting

**ADJOURN**

Deuel School District #19-4 School Board Meeting Minutes
Monday, August 12, 2024

The regular meeting of the Deuel School District Board of Education was called to order on Monday, August 12, 2024, at 6:00 p.m. by Chairperson Nielsen. Members present included Danay Nielsen, Joel Brandt, Wade Gubrud, and Tony Konold. Leah Schwiesow was absent. Others present included Superintendent Schiernbeck, Principal Hahn, Principal Rahlf, Business Manager Schmahl and Taylor Krause.

Action 8A-1
Motion by Brandt, seconded by Gubrud to adopt the agenda with the addition of Open Enrollment 24-25 I and removing Strategic Plan – Academics. All present voted aye. Motion carried.

There was no public comment.

Taylor Krause, Ag Teacher, reported on the CTE grant she was awarded to purchase a plasma table.

Leah Schwiesow arrived at 6:05 p.m.

There were no conflict-of-interest disclosures presented.

Action 8A-2
Motion by Gubrud, seconded by Konold to approve the consent agenda as follows: Minutes of the Regular and Annual Meetings on July 8, 2024, and July 2024 Payroll - General Fund $316,627.73, Special Education $36,472.60, Food Service $2,446.32 and Drivers Ed $1,227.42. All present voted aye. Motion carried.

Action 8A-3
Motion by Brandt, seconded by Gubrud to approve the financial report for the month ending July 31, 2024. All present voted aye. Motion carried.

| | General Fund | Capital Outlay | Capital Projects | Special Education | Food Service | Other Enterprise | Trust and Agency | Private Purpose Trust | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Balance 7.1.24** | 1,555,840.30 | 3,316,551.25 | (100,039.62) | 521,041.09 | (54,125.35) | 1,163.33 | 159,255.10 | 122,947.56 | 5,522,633.66 |
| Receipts: | | | | | | | | | |
| Local | 124,051.19 | 21,794.25 | - | 8,114.97 | 955.00 | - | 61,738.37 | - | 216,653.78 |
| State | 138,618.00 | - | - | - | - | - | - | - | 138,618.00 |
| Federal | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| **Total Receipts** | 262,669.19 | 21,794.25 | - | 8,114.97 | 955.00 | - | 61,738.37 | - | 355,271.78 |
| G.L. Entries | - | - | - | - | - | - | - | - | - |
| Disbursements: | | | | | | | | | |
| Accts. Payable | 76,707.51 | 679,104.24 | 147,544.55 | 4,515.01 | 1,195.63 | - | 70,027.82 | - | 979,094.76 |
| Hourly Payroll | 58,346.89 | - | - | 9,395.40 | 2,446.32 | 1,227.42 | - | - | 71,416.03 |
| Contracted Payroll | 258,280.84 | - | - | 27,077.20 | - | - | - | - | 285,358.04 |
| P-Card | 8,752.51 | 7,807.58 | - | - | - | - | - | - | 16,560.09 |
| Flex/HS Deducts | - | - | - | - | - | - | 1,274.19 | - | 1,274.19 |
| Prior Adj | 1,145.00 | 248,855.00 | (250,000.00) | - | 39.18 | - | (39.18) | - | - |
| CO Cert Pmts | - | - | - | - | - | - | - | - | - |
| Pre-Paids | 25.81 | - | - | - | 33.61 | - | - | - | 59.42 |
| **Total Disbursements** | 403,258.56 | 935,766.82 | (102,455.45) | 40,987.61 | 3,714.74 | 1,227.42 | 71,262.83 | - | 1,353,762.53 |
| **Balance 7.31.24** | 1,415,250.93 | 2,402,578.68 | 2,415.83 | 488,168.45 | (56,885.09) | (64.09) | 149,730.64 | 122,947.56 | 4,524,142.91 |

Action 8A-4
Motion by Brandt, seconded by Schwiesow to approve payment of the July 2024 Bills. All present voted aye. Motion carried.

Action 8A-5
Motion by Gubrud, seconded by Brandt to accept the bread bid from Maynard's Food Center. All present voted aye. Motion carried.

Action 8A-6
Motion by Konold, seconded by Schwiesow to approve the Procurement Plan as presented. All present voted aye. Motion carried.

Action 8A-7
Motion by Gubrud, seconded by Brandt to approve the contract of Kathryn Hahn as MS/HS Principal at a salary of $74,000.00. All present voted aye. Motion carried.

Action 8A-8
Motion by Schwiesow, seconded by Konold to approve the contract of Michelle Kappenman as POS Operator at $16.50 per hour. All present voted aye. Motion carried.

Action 8A-9
Motion by Gubrud, seconded by Brandt to approve the contract of Jodi Ysbrand as Elementary SPED Teacher at a salary of $59,400.00. All present voted aye. Motion carried.

Action 8A-10
Motion by Schwiesow, seconded by Konold to approve the contract of Darwin Mack as Bus Supervisor at a salary of $35,000.00. All present voted aye. Motion carried.

Action 8A-11
Motion by Gubrud, seconded by Brandt to approve Morgan Salanoa as Football Cheer Volunteer. All present voted aye. Motion carried.

Action 8A-12
Motion by Brandt, seconded by Schwiesow to approve Open Enrollments 24-25 E, 24-25 F, 24-25 G, 24-25 H & 24-25 I. All present voted aye. Motion carried.

Action 8A-13
Motion by Gubrud, seconded by Brandt to approve lunch prices at $3.65 for PK-8 and $3.75 for 9-12. All present voted aye. Motion carried.

Action 8A-14
Motion by Konold, seconded by Gubrud to approve purchasing fuel from Deuel County Farmers Union at the following rates: No. 1 Diesel at $4.02 per gallon and No. 2 Diesel at $.10 per gallon off the posted price at the time of delivery. All present voted aye. Motion carried.

Discussion was held on Chapters 11-14 of the book read, Maximize Performance.

Discussion was held on changes to the proposed budget and levies.

Superintendent Schiernbeck's report included: Staff survey results; Joint Convention; Staff In-Service-AI; summer school; continuous school improvement, IM-28; cell phones; Cenex; one-way street; School Improvements-East wall, flooring, windows and pressure washing; first day of school is August 13th, Humanity Lauch-September 6th, and Regular Meeting September 9th at 6:00 p.m.

Principal Hahn's report included: In-service/getting to know the community and staff; Back to School Fair; Band update; and Joint Convention.

Principal Rahlf's report included: Joint Convention; Back to School Fair; and Technology Night on August 20th at 6:30 p.m.

Athletic Director Rahlf's report included: Football practice started on August 8th; volleyball practice starts on August 15th; and Cross County practice starts on August 15th.

Business Manager Schmahl's report included: Food Service Training; Food Service Application; New Business Manager Workshop; Farm to School Donation; ESSER III Grant; and Year End/Annual Report.

NESC Representative Gubrud reported on the July 15th meeting.

Next meeting – September 9, 2024, at 6:00 p.m. in Room 311.

Action 8A-15
Motion by Brandt, seconded by Gubrud to adjourn at 8:31 p.m. All present voted aye. Motion carried.

| | |
|---|---|
| _____ | _____ |
| Ellen Schmahl, Business Manager | Danay Nielsen, Chairperson |

**August 2024 Payroll**

| **Hourly** | General | Spec. Ed. | Food Serv | Other Ent. |
|---|---|---|---|---|
| OASI | $ 5,650.98 | $ - | $ 170.00 | $ 173.50 |
| FIT | $ 1,092.95 | $ - | $ - | $ 7.06 |
| INS | $ 8,565.53 | $ 9,395.40 | $ 2,207.47 | $ - |
| SDRS | $ 3,971.44 | $ - | $ 133.32 | $ 136.08 |
| OD | $ 250.00 | $ - | $ 125.00 | $ - |
| NET | $ 30,728.77 | $ - | $ 831.77 | $ 972.15 |
| TOTAL | $ 50,259.67 | $ 9,395.40 | $ 3,467.56 | $ 1,288.79 |
| Total Hourly | | $ 64,411.42 | | |

| **Contracted** | General | Spec. Ed. | $ - |
|---|---|---|---|
| OASI | $ 30,484.48 | $ 2,912.20 | $ - |
| FIT | $ 12,714.37 | $ 844.32 | $ - |
| INS | $ 30,297.14 | $ 4,749.65 | $ - |
| SDRS | $ 24,069.30 | $ 2,434.74 | $ - |
| OD | $ 7,400.19 | $ 552.14 | $ - |
| NET | $ 152,836.92 | $ 14,944.08 | $ - |
| TOTAL | $ 257,802.40 | $ 26,437.13 | $ - |
| Total Contracted | | $ 284,239.53 | |
| Total Payroll | | $ 348,650.95 | |

DEUEL SCHOOL DISTRICT 19-4
CASH REPORT

| | General Fund | Capital Outlay | Capital Projects | Special Education | Food Service | Other Enterprise | Trust and Agency | Private Purpose Trust | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Balance 8.1.24** | 1,415,250.93 | 2,402,578.68 | 2,415.83 | 488,168.45 | (56,885.09) | (64.09) | 149,730.64 | 122,947.56 | 4,524,142.91 |
| Receipts: | | | | | | | | | |
| Local | 260,693.84 | 12,965.83 | - | 4,003.53 | 29,189.40 | - | 72,104.90 | - | 378,957.50 |
| State | 138,675.00 | - | - | - | - | - | - | - | 138,675.00 |
| Federal | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| **Total Receipts** | 399,368.84 | 12,965.83 | - | 4,003.53 | 29,189.40 | - | 72,104.90 | - | 517,632.50 |
| G.L. Entries | - | - | - | - | - | - | - | - | - |
| Disbursements: | | | | | | | | | |
| Accts. Payable | 202,504.97 | 153,970.48 | - | 23,717.82 | 6,967.46 | - | 114,763.80 | - | 501,924.53 |
| Hourly Payroll | 50,259.67 | - | - | 9,395.40 | 3,467.56 | 1,288.79 | - | - | 64,411.42 |
| Contracted Payroll | 257,802.40 | - | - | 26,437.13 | - | - | - | - | 284,239.53 |
| P-Card | 7,794.70 | 3,588.93 | - | 1,165.30 | - | - | 201.34 | - | 12,750.27 |
| Flex/HS Deducts | - | - | - | - | - | - | 829.20 | - | 829.20 |
| Prior Adj | 25.00 | - | - | - | - | - | (54,543.50) | 54,543.50 | 25.00 |
| CO Cert Pmts | - | - | - | - | - | - | - | - | - |
| Pre-Paids | 26.23 | - | - | - | 470.45 | - | - | - | 496.68 |
| **Total Disbursements** | 518,412.97 | 157,559.41 | - | 60,715.65 | 10,905.47 | 1,288.79 | 61,250.84 | 54,543.50 | 864,676.63 |
| **Balance 8.31.24** | 1,296,206.80 | 2,257,985.10 | 2,415.83 | 431,456.33 | (38,601.16) | (1,352.88) | 160,584.70 | 68,404.06 | 4,177,098.78 |

| | 10 GENERAL FUND | 21 CAPITAL OUTLAY | 22 SPECIAL EDUCATION FUND | 41 CAPITAL PROJECTS FUND | 51 FOOD SERVICE | 53 OTHER ENTERPRISE FUND | Total |
|---|---|---|---|---|---|---|---|
| Total Assets and Deferred Outflows of Resources | | | | | | | |
| Current Assets | | | | | | | |
| 101 GF Demand Deposits | 23,435.83 | 43,892.35 | 0.00 | 45,870.00 | (34.40) | (15.98) | 113,147.80 |
| 102 PAYROLL DEPOSITS | (5,802.80) | 0.00 | (703.73) | 0.00 | 0.29 | 11,386.23 | 4,879.99 |
| 105 POOLED FUND DEPOSITS | 1,263,652.02 | 2,214,888.50 | 432,160.06 | (43,454.17) | (38,567.05) | 1,402.87 | 3,830,082.23 |
| 108 GF Advance Payments | 5,356.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,356.35 |
| 110 SPED TAXES RECEIVABLE | 828,085.57 | 753,568.26 | 398,982.61 | 0.00 | 0.00 | 0.00 | 1,980,636.44 |
| 112 SPED TAXES RECEIVABLE - PRIOR YEARS | 18,391.28 | 2,623.79 | 4,336.46 | 0.00 | 0.00 | 0.00 | 25,351.53 |
| 120 011 GF Accounts Receivable Regular | 1,571.38 | 0.00 | 0.00 | 0.00 | (0.24) | 0.00 | 1,571.14 |
| 120 012 GF Accounts Receivable Collections | 0.00 | 0.00 | 0.00 | 0.00 | 0.25 | 1,567.78 | 1,568.03 |
| 120 ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 | 13,176.07 | 0.00 | 13,176.07 |
| 140 GF Due From Federal Govt | 461,717.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 461,717.89 |
| 170 101 SUPPLIES INVENTORY CLEAR LAKE | 0.00 | 0.00 | 0.00 | 0.00 | 167.22 | 0.00 | 167.22 |
| 171 101 FOOD INVENTORY CLEAR LAKE | 0.00 | 0.00 | 0.00 | 0.00 | 2,301.54 | 0.00 | 2,301.54 |
| 172 101 COMMODITY INVENTORY CLEAR LAKE | 0.00 | 0.00 | 0.00 | 0.00 | 4,659.97 | 0.00 | 4,659.97 |
| 196 NET PENSION ASSET | 0.00 | 0.00 | 0.00 | 0.00 | 383.12 | 24.83 | 407.95 |
| Current Assets | 2,596,407.52 | 3,014,972.90 | 834,775.40 | 2,415.83 | (17,913.23) | 14,365.73 | 6,445,024.15 |
| Long-term Assets | | | | | | | |
| 204 EQUIPMENT-LOCAL | 0.00 | 0.00 | 0.00 | 0.00 | 349,430.17 | 0.00 | 349,430.17 |
| 205 EQUIPMENT-FEDERAL ASSIST. | 0.00 | 0.00 | 0.00 | 0.00 | 2,893.26 | 0.00 | 2,893.26 |
| 208 ACCUM DEPRECIATION-LOCAL | 0.00 | 0.00 | 0.00 | 0.00 | (75,375.77) | 0.00 | (75,375.77) |
| 209 ACCUM DEPR-FEDERAL | 0.00 | 0.00 | 0.00 | 0.00 | (2,893.26) | 0.00 | (2,893.26) |
| Long-term Assets | 0.00 | 0.00 | 0.00 | 0.00 | 274,054.40 | 0.00 | 274,054.40 |
| Deferred Outflows of Resources | | | | | | | |
| 252 014 PENSION RELATED DEFERRED OUTFLOWS | 0.00 | 0.00 | 0.00 | 0.00 | 1,872.00 | 728.00 | 2,600.00 |
| 252 PENSION RELATED DEFERRED OUTFLOWS | 0.00 | 0.00 | 0.00 | 0.00 | 37,844.05 | 2,491.11 | 40,335.16 |
| Deferred Outflows of Resources | 0.00 | 0.00 | 0.00 | 0.00 | 39,716.05 | 3,219.11 | 42,935.16 |

| | 10 GENERAL FUND | 21 CAPITAL OUTLAY | 22 SPECIAL EDUCATION FUND | 41 CAPITAL PROJECTS FUND | 51 FOOD SERVICE | 53 OTHER ENTERPRISE FUND | Total |
|---|---|---|---|---|---|---|---|
| Total Assets and Deferred Outflows of Resources | 2,596,407.52 | 3,014,972.90 | 834,775.40 | 2,415.83 | 295,857.22 | 17,584.84 | 6,762,013.71 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity | | | | | | | |
| Current Liabilities | | | | | | | |
| 402 ACCOUNTS PAYABLE | 251.54 | 49,994.00 | 88.20 | (147,544.55) | 0.00 | 0.00 | (97,210.81) |
| 404 CONTRACTS PAYABLE | 58,101.48 | 0.00 | 251.64 | 0.00 | 213.47 | 1,080.00 | 59,646.59 |
| 451 FICA PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 452 FIT PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 453 INSURANCE PAYABLE | (0.41) | 0.00 | 673.83 | 0.00 | 20.68 | 122.24 | 816.34 |
| 454 RETIREMENT PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 455 OTHER DEDUCTIONS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 456 TSA PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 457 BENEFITS PAYABLE | 25,400.08 | 0.00 | 12,197.40 | 0.00 | 8,744.05 | 147.42 | 46,488.95 |
| 459 MNSIT PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 471 DEPOSITS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 | 11,367.11 | 0.00 | 11,367.11 |
| Current Liabilities | 83,752.69 | 49,994.00 | 13,211.07 | (147,544.55) | 20,345.31 | 1,349.66 | 21,108.18 |
| Long-term Liabilities | | | | | | | |
| 506 Net OPEB Liability | 0.00 | 0.00 | 0.00 | 0.00 | 13,166.00 | 5,120.00 | 18,286.00 |
| 559 OTHER DEFERRED INFLOWS | 0.00 | 0.00 | 0.00 | 0.00 | 4,369.54 | 0.00 | 4,369.54 |
| Long-term Liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 17,535.54 | 5,120.00 | 22,655.54 |
| Other Liabilities | | | | | | | |
| 475 Unearned Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 30,506.02 | 0.00 | 30,506.02 |
| Other Liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 30,506.02 | 0.00 | 30,506.02 |
| Deferred Inflows of Resources | | | | | | | |
| 551 UNAVAILABLE REVENUE-PROPERTY TAXES | 776,521.08 | 756,193.05 | 403,319.07 | 0.00 | 0.00 | 0.00 | 1,936,033.20 |
| 554 014 PENSION RELATED DEFERRED INFLOWS | 0.00 | 0.00 | 0.00 | 0.00 | 0.46 | 0.00 | 0.46 |
| 554 PENSION RELATED DEFERRED INFLOWS | 0.00 | 0.00 | 0.00 | 0.00 | 22,319.48 | 1,469.48 | 23,788.96 |
| 559 OTHER DEFERRED INFLOWS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,700.07 | 1,700.07 |
| Deferred Inflows of Resources | 776,521.08 | 756,193.05 | 403,319.07 | 0.00 | 22,319.94 | 3,169.55 | 1,961,522.69 |

| | 10 GENERAL FUND | 21 CAPITAL OUTLAY | 22 SPECIAL EDUCATION FUND | 41 CAPITAL PROJECTS FUND | 51 FOOD SERVICE | 53 OTHER ENTERPRISE FUND | Total |
|---|---|---|---|---|---|---|---|
| Fund Balance | | | | | | | |
| 706 TOTAL FIXED ASSETS | 0.00 | 0.00 | 0.00 | 0.00 | (13,480.60) | 0.00 | (13,480.60) |
| 707 RESTRICTED NET POSITION | 0.00 | 0.00 | 0.00 | 0.00 | 15,908.23 | 1,047.39 | 16,955.62 |
| 708 008 UNRESTRICTED NET ASSETS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,420.61 | 4,420.61 |
| 708 080 UNRESTRICTED NET ASSETS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 51,600.77 | 51,600.77 |
| 708 UNRESTRICTED NET ASSETS | 0.00 | 0.00 | 0.00 | 0.00 | 202,722.78 | (49,123.14) | 153,599.64 |
| 722 005 FUND BALANCE UNDESIGNATED | 0.00 | 0.00 | 0.00 | 250,000.00 | 0.00 | 0.00 | 250,000.00 |
| 723 RESTRICTED-CAPITAL OUTLAY | 0.00 | 2,208,785.85 | 0.00 | 0.00 | 0.00 | 0.00 | 2,208,785.85 |
| 724 RESTRICTED-SPEC. ED. | 0.00 | 0.00 | 418,245.26 | 0.00 | 0.00 | 0.00 | 418,245.26 |
| 749 920 RESTRICTED-PERKINS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 753 ASSIGNED-UNEMPLOYMENT | 17,707.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,707.00 |
| 760 UNASSIGNED -GENERAL FUND | 1,718,426.75 | 0.00 | 0.00 | (100,039.62) | 0.00 | 0.00 | 1,618,387.13 |
| Fund Balance | 1,736,133.75 | 2,208,785.85 | 418,245.26 | 149,960.38 | 205,150.41 | 7,945.63 | 4,726,221.28 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity | 2,596,407.52 | 3,014,972.90 | 834,775.40 | 2,415.83 | 295,857.22 | 17,584.84 | 6,762,013.71 |

Fund: 60 TRUST AND CUSTODIAL

| Chart of Account Number | Chart of Account Description | Beginning Balance | Expenses | Revenues | Balance Change | Balance |
|---|---|---|---|---|---|---|
| 60 759 804 | CLASS OF 2022 | (183.91) | 0.00 | 0.00 | 0.00 | (183.91) |
| 60 759 807 | FFA | 7,009.12 | 0.00 | 0.00 | 0.00 | 7,009.12 |
| 60 759 808 | HS STUDENT COUNCIL | 8,410.16 | 201.34 | 548.01 | 0.00 | 8,756.83 |
| 60 759 809 | NATIONAL HONOR SOCIETY | 1,174.26 | 0.00 | 75.00 | 0.00 | 1,249.26 |
| 60 759 810 | KEY CLUB | 4,254.81 | 0.00 | 575.00 | 0.00 | 4,829.81 |
| 60 759 811 | CLEARING ACCOUNT | 2,489.92 | 805.00 | 501.84 | 0.00 | 2,186.76 |
| 60 759 812 | ACTIVITY TICKETS | 4,151.75 | 0.00 | 0.00 | 0.00 | 4,151.75 |
| 60 759 813 | IMPREST FUND | (3,085.04) | 2,054.76 | 9,008.09 | 0.00 | 3,868.29 |
| 60 759 819 | BAND | 5,912.53 | 0.00 | 0.00 | 0.00 | 5,912.53 |
| 60 759 822 | MENTORSHIP PROGRAM | 2,402.84 | 0.00 | 0.00 | 0.00 | 2,402.84 |
| 60 759 823 | VOCAL | 1,638.46 | 0.00 | 0.00 | 0.00 | 1,638.46 |
| 60 759 825 | CHEERLEADERS | 1,970.39 | 484.34 | 0.00 | 0.00 | 1,486.05 |
| 60 759 829 | LAPTOP DEPOSIT | 13,385.56 | 0.00 | 2,935.00 | 0.00 | 16,320.56 |
| 60 759 831 | RACHELS CHALLENGE | 4,914.70 | 0.00 | 0.00 | 0.00 | 4,914.70 |
| 60 759 834 | Oral Interp | 400.00 | 0.00 | 0.00 | 0.00 | 400.00 |
| 60 759 835 | BAND TRIP FUND | 3,104.94 | 0.00 | 0.00 | 0.00 | 3,104.94 |
| 60 759 836 | YEARBOOK STAFF | 1,427.34 | 0.00 | 0.00 | 0.00 | 1,427.34 |
| 60 759 837 | GYMNASTICS CLUB | 68.77 | 0.00 | 0.00 | 0.00 | 68.77 |
| 60 759 838 | ART CLUB | 2,050.85 | 0.00 | 0.00 | 0.00 | 2,050.85 |
| 60 759 839 | SOFTBALL | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 60 759 840 | MEDICAL TRUST | 2,194.41 | 56,876.20 | 56,107.58 | 0.00 | 1,425.79 |
| 60 759 853 | Play Donation | 800.00 | 0.00 | 0.00 | 0.00 | 800.00 |
| 60 759 854 | Deuel Drama Club | 1,397.79 | 0.00 | 0.00 | 0.00 | 1,397.79 |
| 60 759 855 | SPECIAL OLYMPICS | 4,632.60 | 0.00 | 0.00 | 0.00 | 4,632.60 |
| 60 759 861 | MS STUDENT COUNCIL | 2,066.08 | 0.00 | 0.00 | 0.00 | 2,066.08 |
| 60 759 863 | BOX TOPS | 4,072.94 | 0.00 | 0.00 | 0.00 | 4,072.94 |
| 60 759 864 | Class Composites Project | 244.48 | 0.00 | 0.00 | 0.00 | 244.48 |
| 60 759 865 | CARDNIAL CARDS | 259.83 | 0.00 | 0.00 | 0.00 | 259.83 |
| 60 759 868 | PLAYGROUND CLEARING | 514.97 | 0.00 | 0.00 | 0.00 | 514.97 |
| 60 759 869 | DISTRICT/REGIONAL EVENT | (1,079.50) | 0.00 | 0.00 | 0.00 | (1,079.50) |
| 60 759 870 | STUDENT ASSISTANCE | 4,852.16 | 0.00 | 1,500.00 | 0.00 | 6,352.16 |
| 60 759 875 | PRESCHOOL PARENTS | 1,559.25 | 0.00 | 0.00 | 0.00 | 1,559.25 |
| 60 759 876 | SCOREBOARD ADS | 57,500.00 | 0.00 | 0.00 | 0.00 | 57,500.00 |
| 60 759 885 | ENGRAVER-RESALE | 1,018.61 | 0.00 | 0.00 | 0.00 | 1,018.61 |
| 60 759 886 | MULTI MEDIA ADS | 3,205.10 | 0.00 | 0.00 | 0.00 | 3,205.10 |
| 60 759 901 | SPECIAL DONATIONS | 4,100.00 | 0.00 | 0.00 | 0.00 | 4,100.00 |
| 60 759 902 | GOLF | 3,665.72 | 0.00 | 0.00 | 0.00 | 3,665.72 |
| 60 759 903 | EDUCATORS RISING | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 |

Fund: 60 TRUST AND CUSTODIAL

| Chart of Account Number | Chart of Account Description | | Beginning Balance | Expenses | Revenues | Balance Change | Balance |
|---|---|---|---|---|---|---|---|
| 60 759 904 | ESports | | 1,272.34 | 0.00 | 0.00 | 0.00 | 1,272.34 |
| 60 759 910 | SECT. 125 REIMB. | | 2,717.61 | 829.20 | 804.38 | 0.00 | 2,692.79 |
| 60 759 920 | DEWAL PERKINS | | (5,765.80) | 0.00 | 0.00 | 0.00 | (5,765.80) |
| 60 759 923 | Class of 2023 | | 133.43 | 0.00 | 0.00 | 0.00 | 133.43 |
| 60 759 924 | Class of 2024 | | 412.56 | 0.00 | 0.00 | 0.00 | 412.56 |
| 60 759 925 | Class of 2025 | | 542.22 | 0.00 | 50.00 | 0.00 | 592.22 |
| | | Fund Total: 60 | 152,914.25 | 61,250.84 | 72,104.90 | 0.00 | 163,768.31 |

| Vendor | Description | Invoice Amount |
|---|---|---|
| **Fund: 10 GENERAL FUND** | | |
| A&B PURE WATER | SUPPLIES | 172.50 |
| A-OX WELDING SUPPLY CO. INC | SUPPLIES | 127.92 |
| ACTIVE HEATING, INC. | REPAIRS AND MAINTENANCE | 903.49 |
| ANDOR, INC | SUPPLIES, REPAIRS & MAINTENANCE | 3,678.09 |
| BJERKE SANITATION | GARBAGE REMOVAL | 450.00 |
| CITY OF CLEAR LAKE | WATER & SEWER, PURCHASED SERVICES | 5,302.55 |
| CLEAR LAKE BUILDING CENTER | SUPPLIES | 1,399.57 |
| CLEAR LAKE COURIER | PURCHASED SERVICES | 1,007.77 |
| COWBOY COUNTRY STORES | FUEL | 232.71 |
| DEUEL COUNTY CENEX | FUEL, SUPPLIES & CONCESSIONS | 5,458.00 |
| DEUEL SCHOOL - TRUST & CUSTODIAL | IMPREST FUND REIMBURSEMENT | 1,915.20 |
| DRI | REPAIRS & MAINTENANCE | 860.20 |
| ECOLAB PEST ELIMINATION SERVICE | PURCHASED SERVICES | 77.79 |
| ELO PROF. LLC | PURCHASED SERVICES | 6,817.00 |
| GOPHER SPORTS | SUPPLIES | 352.77 |
| HEIMAN INC | PURCHASED SERVICES | 544.00 |
| HILLYARD/SIOUX FALLS | SUPPLIES, REPAIRS & MAINTENANCE | 8,195.88 |
| HURON CONSULTING SERVICES, LLC | PURCHASED SERVICES | 4,200.00 |
| ITC | COMMUNICATIONS | 839.07 |
| KARMA'S KORN | CONCESSIONS | 114.00 |
| Lake Central Conference | DUES & FEES | 600.00 |
| MATBOSS, LLC | SUPPLIES | 599.00 |
| MAYNARDS | CONCESSIONS | 1,887.01 |
| MILBANK GLASS & MORE | REPAIRS & MAINTENANCE | 150.00 |
| NIELSEN ELECTRIC | PURCHASED SERVICES | 963.07 |
| NORTHEAST EDUC'L SERVICES COOP | CO-OP SERVICES | 25.33 |
| NORTHWESTERN | NATURAL GAS | 82.21 |
| OTTER TAIL POWER COMPANY | ELECTRICITY | 3,589.05 |
| PEPSI-COLA | CONCESSIONS | 5,496.17 |

| Vendor | Description | Invoice Amount |
|---|---|---|
| Performance Foodservice | CONCESSIONS | 1,506.02 |
| PIONEER ATHLETICS | SUPPLIES | 1,495.83 |
| POPPLERS | MUSIC | 335.95 |
| SASD | DUES & FEES | 477.00 |
| SCHOLASTIC, INC. EDUCATION | SUPPLIES | 170.46 |
| SCHOOL SPECIALTY, LLC | SUPPLIES | 365.36 |
| SDASBO | TRAVEL | 100.00 |
| SHERATON SIOUX FALLS HOTEL | TRAVEL | 135.00 |
| STAPLES | SUPPLIES | 209.80 |
| SUPREME SCHOOL SUPPLY | SUPPLIES | 60.99 |
| Time Management Systems | PURCHASED SERVICES | 97.04 |
| TITAN MACHINERY | REPAIRS & MAINTENANCE | 338.63 |
| TRAINING ROOM | SUPPLIES | 1,583.66 |
| | **Fund Total:** | **62,916.09** |
| **Fund: 21 CAPITAL OUTLAY** | | |
| A&B BUSINESS SOLUTIONS | COPIER CONTRACT | 1,177.67 |
| DAKTRONICS, INC. | EQUIPMENT | 1,600.00 |
| DEUEL SCHOOL - TRUST & CUSTODIAL | IMPREST FUND REIMBURSEMENT | 76.13 |
| GLASS PRODUCTS, INC. | REPAIRS & MAINTENANCE | 84,750.00 |
| INFINITE CAMPUS | SOFTWARE | 1,522.00 |
| RIVERSIDE TECHNOLOGIES | EQUIPMENT | 4,146.00 |
| SCHOOL SPECIALTY, LLC | EQUIPMENT | 4,415.82 |
| THORNTON FLOORING | PURCHASED SERVICES | 24,671.73 |
| | **Fund Total:** | **122,359.35** |
| **Fund: 22 SPECIAL EDUCATION FUND** | | |
| DEUEL SCHOOL - TRUST & CUSTODIAL | IMPREST FUND REIMBURSEMENT | 59.98 |
| HOUGHTON MIFFLIN HARCOURT PUBLISHING COMPANY | SUBSCRIPTIONS | 218.00 |
| MAYNARDS | SUPPLIES | 148.91 |
| NORTHEAST EDUC'L SERVICES COOP | CO-OP SERVICES | 11,858.91 |
| | **Fund Total:** | **12,285.80** |
| **Fund: 51 FOOD SERVICE** | | |
| DEUEL SCHOOL - TRUST & CUSTODIAL | IMPREST FUND REIMBURSEMENT | 3.45 |

| Vendor | Description | Invoice Amount |
|---|---|---|
| EAST SIDE JERSEY DAIRY, INC | MILK | 2,314.32 |
| HILLYARD/SIOUX FALLS | SUPPLIES | 416.76 |
| MAYNARDS | GROCERIES | 2,009.97 |
| Performance Foodservice | GROCERIES & SUPPLIES | 10,545.24 |
| | **Fund Total:** | **15,289.74** |
| | **Checking Account Total:** | **212,850.98** |

**Checking Account: 1 1**

Check Number: 44136 Check Type: Check Check Date: 09/09/2024 Vendor: DEUEL8 DEUEL SCHOOL - TRUST & CUSTODIAL Check Total: 2,054.76

| Invoice Number | Invoice Date | PO Number | Detail Description | Chart of Account Number | Detail Amount |
|---|---|---|---|---|---|
| 35711 | 08/02/2024 | | CLASSROOM SUPPLIES | 22 1221 061 411 | 59.98 |
| 35712 | 08/02/2024 | | FINGER PRINTS | 10 2319 000 319 | 43.25 |
| 35729 | 08/15/2024 | | STEP STOOL FOR VB | 10 2542 000 411 | 37.14 |
| 35730 | 08/15/2024 | | TPT - TEXT | 21 1121 000 421 | 10.16 |
| 35731 | 08/15/2024 | | OFFICIAL REGISTRATION B. TVEDT | 10 6990 000 640 | 80.00 |
| 35732 | 08/15/2024 | | FINGER PRINT REIMB | 10 2319 000 319 | 10.00 |
| 35733 | 08/15/2024 | | FINGER PRINT FEES | 10 2319 000 319 | 86.50 |
| 35734 | 08/15/2024 | | TPT TEMPLETON | 10 1111 000 411 | 160.74 |
| 35735 | 08/15/2024 | | NO PARKING SIGNS | 21 2542 000 520 | 65.97 |
| 35739 | 08/19/2024 | | ORAL INTERP BOOKS | 10 6921 000 411 | 109.80 |
| 35740 | 08/19/2024 | | CONCESSIONS SUPPLIES | 10 2569 000 461 | 156.41 |
| 35746 | 08/26/2024 | | FB OFFICIAL | 10 6130 000 319 | 125.00 |
| 35747 | 08/26/2024 | | FB OFFICIAL | 10 6130 000 319 | 125.00 |
| 35748 | 08/26/2024 | | FB OFFICIAL | 10 6130 000 319 | 160.70 |
| 35749 | 08/26/2024 | | FB OFFICIAL | 10 6130 000 319 | 125.00 |
| 35750 | 08/26/2024 | | FB OFFICIAL | 10 6130 000 319 | 125.00 |
| 35751 | 08/26/2024 | | WORKSHOP | 10 2129 113 319 | 90.00 |
| 35753 | 08/30/2024 | | FINGER PRINTS | 10 2319 000 319 | 86.50 |
| 35754 | 08/30/2024 | | LUNCH ACCT REFUND | 51 1610 000 | 3.45 |
| 35755 | 08/30/2024 | | VB OFFICIAL | 10 6230 000 319 | 159.16 |
| 35756 | 08/30/2024 | | VB OFFICIAL | 10 6230 000 319 | 100.00 |
| 35757 | 08/30/2024 | | COACHING COURSE | 10 6990 000 319 | 35.00 |
| 35758 | 08/30/2024 | | XC ENTRY FEE | 10 6910 000 319 | 50.00 |
| 35759 | 08/30/2024 | | XC ENTRY FEE | 10 6910 000 319 | 50.00 |

*Denotes Expensed Invoice Item Checking Account ID: 1 Total without Voids: 2,054.76

## Policy DN: SURPLUS PROPERTY

**Status:** ADOPTED

**Original Adopted Date:** 01/01/2007 | **Last Revised Date:** 09/09/2024 | **Last Reviewed Date:** 09/09/2024

**Personal Property:**

The Board may sell property of the school district that it considers no longer necessary, useful or suitable for school purposes. No board action is required to sell, trade, destroy, or dispose of consumable school supplies, printed text, or subscriptions. All personal property sold must be appraised by three real property owners of the school district unless that property is to be traded for other property, destroyed, transferred to another political subdivision, was created as result of an educational program, or is to be sold at public auction. The governing board may employ a person or persons licensed by the state to do fee appraisals in lieu of property owners.

Property appraised for ~~less than $500~~ two-thousand five hundred dollars ($2,500) or less may be sold without advertising for bids. Property~~, including property created as a result of an education program,~~ appraised for more than ~~$500~~ $2,500 will be advertised for sale in the official newspaper for two consecutive weeks, the first publication may not be less than 10 days before the sale. The notice of sale will describe the property to be sold and the time when the Board or its representative will open bids. Sealed bids will be filed with the business manager and opened at the Board meeting as specified in the notice.

The Board will sell the property to the highest bidder. However, the board may reject any or all bids.

In lieu of the acceptance of bids, school property may be sold at public auction. The auction will be advertised by posting notices and newspaper advertising as described above. Personal property sold at public auction need not be appraised. The Board may establish auction minimum sale prices.

Any school district library may discard over-duplicated, outdated, inappropriate or worn library materials in accordance with state laws. Such discarded materials may be given to other libraries or to nonprofit agencies, destroyed, offered for public sale or traded to a vendor for future library material purchasing credits.

**Real Estate:**

The school district may sell real property through sealed bids, at public auction or by listing the property with one or more licensed real estate brokers. The Board may accept any offer for purchase of real property. If the District sells real property by public auction or through a real estate broker, the Board shall give notice of the sale of the real property and the appraised value of the real property from the appraisal report on file with the Business Manager.

**Transfer of Property to another Political Subdivision:**

Pursuant to SDCL Ch. 6-5, the Board may exchange or transfer property to another political subdivision without offering the property for sale and without requiring the political subdivision or nonprofit corporation to pay for the property. The governing boards of the respective jurisdictions will determine the terms and conditions of this exchange or transfer.

## Policy DLC: EXPENSE REIMBURSEMENTS

**Status:** ADOPTED

**Original Adopted Date:** 02/06/2023 | **Last Revised Date:** 09/09/2024 | **Last Reviewed Date:** 09/09/2024

Personnel and officials who incur expenses in carrying out their authorized duties will be reimbursed by the district upon submission of a properly filled out and approved voucher and such supporting receipts as required by the business manager. Reimbursement will be in accordance with Board approved travel allowance, which will comply with the limits established by ~~the State Board of Finance~~ state law.

Such expenses may be approved and incurred in line with budgetary allocations for the specific type of expense.

When official travel by personally owned vehicle has been authorized, mileage payment will be made at the rate currently approved by the Board, and in accordance with ~~the State Board of Finance~~ state law.

NEW!



## Policy IIBG: USE OF COMPUTERS AND NETWORKS

**Status:** ADOPTED

**Original Adopted Date:** 01/01/2007 | **Last Revised Date:** 09/09/2024 | **Last Reviewed Date:** 09/09/2024

Access to the internet is available to students and teachers of the school district to use for educational and administrative purposes. ~~Online resources will allow classroom projects such as pen-pal discussions, scientific data collection, and international cultural exchanges. The internet enables worldwide connection to electronic mail, discussion groups, databases, computer software and informational sources such as libraries and museums.~~ The goal of the district through online resources is to promote educational ~~excellence~~ teaching and learning by facilitating resource sharing, innovation and communication within our own community, our nation and worldwide. The use of all technology resources is a privilege, not a right.

With the access of online resources comes the availability of material that may not be considered to be of educational value in the context of the school setting. ~~On a global network,~~ The district shall make every effort to restrict access by adults and minors to inappropriate materials, yet it is impossible to control all materials and an industrious user may discover controversial information. The district will maintain a technology protection measure by way of web content filters or blocks to limit minors' ability to access obscene matter or materials on the Internet when using the District's network or device. ~~However, it is the district's belief that the valuable information and interaction on these networks far outweigh the possibility that a user may locate material that is not consistent with the educational goals of the district.~~

For the purposes of this policy, obscene matter or materials is defined as material:

- The dominant theme of which, taken as a whole, appeals to the prurient interest, which is a shameful or morbid interest in nudity, sex, or excretion, which goes substantially beyond customary limits of candor in description or representation of such matters; and
- Patently offensive because it affronts contemporary community standards relating to the description or representation of sado-masochistic abuse or sexual conduct; and
- Lacks serious literary, artistic, political, or scientific value.

Internet users, like traditional library users, are responsible for their actions in accessing online resources. ~~Before faculty, staff, students or parents have access to the Internet, they must complete a mandatory workshop. The intention of the workshop is to educate users on proper Internet conduct.~~

The administration will formulate the necessary regulations to carry out the policy of acceptable Internet use and the consequences if violations occur. The regulations shall insure proper use of district networks and the Internet by students, staff members, and members of the community.

This policy will be published on the district's website and/or annually published in the district's designated newspaper.

## Policy IIAC: LIBRARY MATERIALS SELECTION AND ADOPTION

**Status:** ADOPTED

**Original Adopted Date:** 05/10/2023 | **Last Revised Date:** 09/09/2024 | **Last Reviewed Date:** 09/09/2024

In selecting library materials, the District will:

1. Provide materials that will enrich and support the curriculum, taking into consideration the varied interests, abilities, and maturity levels of the students served.
2. Provide materials that will stimulate growth in factual knowledge, literary appreciation, aesthetic values, and ethical standards.
3. Provide a well-balanced and broad collection of materials that will enable students to make informed judgments in their daily lives.
4. Provide materials representing different viewpoints of controversial issues so that young citizens may develop under guidance the practice of critical reading and thinking.
5. Provide diversity in materials, representative of the many religious, ethnic, and cultural groups and their contributions to our American heritage.
6. Place principle above personal opinion and reason above prejudice in the selection of materials of the highest quality in order to assure a comprehensive collection appropriate for the users of the library.

The District will not select obscene library matter or materials. For the purposes of this policy, obscene matter or materials is defined as material:

- The dominant theme of which, taken as a whole, appeals to the prurient interest, which is a shameful or morbid interest in nudity, sex, or excretion, which goes substantially beyond customary limits of candor in description or representation of such matters; and
- Patently offensive because it affronts contemporary community standards relating to the description or representation of sado-masochistic abuse or sexual conduct; and
- Lacks serious literary, artistic, political, or scientific value.

Initial purchase suggestions for library materials may come from all personnel--teachers, coordinators, administrators. Students will also be encouraged to make suggestions. The librarian will be responsible for evaluation and recommendation of all library materials to be included in the school library. Lost and worn materials with continuing educational value will be replaced. Items obsolete, outdated, or irrelevant will be removed. Final approval and authority for distribution of funds will rest with the building principal, subject to the approval of the Superintendent and in keeping with the Board-approved budget.

**Criteria for Materials Selection**

Selection of library materials will be based on:

- Relevancy or permanent value
- Accuracy
- Authoritativeness
- Readability
- Clear presentation and format
- Educational significance
- Need and value to the collection
- Age appropriateness
    - Elementary (grades PK-5, ages 0-10)
    - Middle School (grades 6-8, ages 10-13)
    - High School (grades 9-12, ages 13-17)

Gifts of library books will be accepted in keeping with the above policy on selection. Complaints about library books will be handled in line with Board policy on complaints about instructional materials. The challenged material will continue to be used during the reconsideration process, unless the Superintendent suspends its use. Decisions on reconsidered materials will be binding for three (3) years before new requests for reconsideration of those items will be entertained.

Three (3) years must pass before material that has been censored or banned can be reinstated, or considered for reinstatement. After that time, the board may entertain a request by a parent/guardian, student, citizen, librarian or

other district employee to consider reinstatement of the materials previously banned or censored.

This policy will be published on the district's website and/or annually published in the district's designated newspaper.

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## Policy IIA: INSTRUCTIONAL MATERIALS

**Status:** ADOPTED

**Original Adopted Date:** 05/10/2023 | **Last Revised Date:** 09/09/2024 | **Last Reviewed Date:** 09/09/2024

The Board believes that materials appropriate to the needs of the school program must be available to each student and teacher. These will be furnished by the Board subject to budgetary constraints.

The task of selecting instructional materials and programs will be delegated to the professional staff of the school system.

INSTRUCTIONAL MATERIAL CRITERIA

Because instructional programs and materials are of great importance, only those that meet the following criteria will be approved by the Board:

1. They must present balanced views of international, national, and local issues and problems of the past, present and future.
2. They must provide materials that stimulate growth in factual knowledge, literary appreciation, aesthetic, and ethical values.
3. They must help students develop abilities in critical reading and thinking.
4. They must help develop and foster an appreciation of cultural diversity and development in the United States and throughout the world.
5. They must provide for all students an effective basic education that does not discriminate on the basis of race, age, color, religion, national origin, sex, or physical disabilities.
6. They must allow sufficient flexibility for meeting the special needs of individual students and groups of students.

The District will not select obscene instructional matter or materials. For the purposes of this policy, obscene matter or materials is defined as material:

- The dominant theme of which, taken as a whole, appeals to the prurient interest, which is a shameful or morbid interest in nudity, sex, or excretion, which goes substantially beyond customary limits of candor in description or representation of such matters; and
- Patently offensive because it affronts contemporary community standards relating to the description or representation of sado-masochistic abuse or sexual conduct; and
- Lacks serious literary, artistic, political, or scientific value.

This policy will be published on the district's website and/or annually published in the district's designated newspaper.

RESCIND



## Policy JFCJ: DANGEROUS WEAPONS IN THE SCHOOL

**Status:** ADOPTED

**Original Adopted Date:** 01/01/2007 | **Last Revised Date:** 07/10/2023 | **Last Reviewed Date:** 07/10/2023

Schools should be an example of what is required regarding the observance and respect for law in society at large. Schools also must be highly conscious of the health, safety, and welfare of students, staff, and the public.

State and federal laws as well as board policy forbids the bringing of dangerous or illegal weapons to school or school sponsored activities. Any weapon taken from a pupil shall be reported to the pupil's parents. Confiscation of weapons will be reported to law enforcement. Appropriate disciplinary or legal action or both may be pursued by the building principal.

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

No firearms are permitted on any school premises, school vehicle or any vehicle used for school purposes, in any school building or other building or premises used for school functions. An exception would be weapons under the control of law enforcement personnel, starting guns while in use at athletic events, firearms or air-guns at fire ranges, gun shows, authorized supervised school training sessions for the use of firearms and to the ceremonial presence of unloaded weapons at color guard ceremonies. Any violations shall be reported to local law enforcement authorities.

Any student bringing a firearm to school, except as provided by law, may be expelled for not less than twelve months and will be referred to law enforcement authorities. The Superintendent shall have the authority to recommend to the school board that this expulsion requirement be modified on a case-by-case basis. This policy shall be implemented in a manner consistent with IDEA and Section 504. For the purpose of this portion of this policy, the term "firearm" includes any weapon which is designed to expel a projectile by action of an explosive, the frame or receiver of any such weapon, a muffler or silencer for a weapon, or any explosive, including any poison gas.

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→ Policy is now in AF.

NEW! (JFCJ)



## Policy AF: DANGEROUS WEAPONS IN THE SCHOOL

**Status:** ADOPTED

**Original Adopted Date:** 09/09/2024 | **Last Reviewed Date:** 09/09/2024

School districts should be an example of what is required regarding observance and respect for law in society at large. Schools also must be highly conscious of the health, safety, and welfare of students, staff, and the public.

Various state and federal laws as well as board policy forbids the bringing of dangerous or illegal weapons to school or school sponsored activities. Notwithstanding SDCL 13-32-7, it is the policy of the District not to allow individuals with enhanced conceal carry permits to have firearms on school premises, school vehicle or any vehicle used for school purposes, in any school building or other building or premises used for school functions. Under state law, a school district may not keep or cause to be kept any list, record, or registry of holders of permits to carry a concealed firearm. (SDCL 23-7-8.6) Due to the safety of the students, staff, and visitors, a record of who has been granted permission to possess a firearm on school grounds is necessary. It is not practical for the District to allow possession of firearms by enhanced conceal carry permit holders while still providing for safety of students, because the District cannot collect any request and verify or keep on record those individuals proven to the District to have a valid enhanced conceal carry permit. Under SDCL 13-32-7, the District has the discretion to grant permission for certain individuals to have a firearm, but in the event the District allows it, the law requires such permission to be in writing. But because state law prohibits the District from keeping any written record regarding a concealed carry permit holder, giving written permission and keeping any documentation related to such process makes the District in violation of SDCL 23-7-8.6. Therefore, the District will not grant permission for enhanced conceal carry permit holders to possess firearms.

Any weapon taken from a student shall be reported to the student's parents. Confiscation of weapons will be reported to law enforcement. Appropriate disciplinary action shall be pursued by the building principal or superintendent.

A dangerous weapon is defined as any firearm, stun gun, or air-gun, knife or device, instrument, material or substance, whether animate or inanimate, which is calculated or designed to inflict death or serious bodily harm, or by the manner in which it is used is likely to inflict death or serious bodily harm.

For the purpose of this portion of this policy, the term "firearm" includes any weapon which is designed to expel a projectile by action of an explosive, the frame or receiver of any such weapon, a muffler or silencer for a weapon, or any explosive, including any poison gas.

No firearms are permitted on any school premises, school vehicle or any vehicle used for school purposes, in any school building or other building or premises used for school functions, except for:

1. Firearms under the control of law enforcement personnel.
2. Starting guns while in use at athletic events.
3. Firearms or air-guns at firing ranges, gun shows, or authorized supervised school training sessions for the use of firearms.
4. The ceremonial presence of unloaded weapons at color guard ceremonies.

Any employee violating this policy will be disciplined consistent with district policy, state law, and any applicable negotiated agreement. Any visitor violating this policy may be banned from future entrance onto District property. In addition, violations shall be reported to local law enforcement authorities.

Any student bringing a firearm to school, except as provided by law, shall be expelled for not less than twelve months and will be referred to law enforcement authorities. The Superintendent shall have the authority to recommend to the school board that this expulsion requirement be modified on a case-by-case basis. This policy shall be implemented in a manner consistent with IDEA and Section 504.

## Policy DK: PAYMENT PROCEDURES

**Status:** ADOPTED

**Original Adopted Date:** 11/14/2022 | **Last Revised Date:** 09/09/2024 | **Last Reviewed Date:** 09/09/2024

All claims for payment from district funds will be processed by the business manager. Payment will be authorized against invoices properly supported by approved purchase orders, against properly submitted vouchers, or in accordance with salaries and salary schedules set by the Board. The Board may authorize the payment for goods or services prior to the next board meeting if the Board specifies the vendor and the maximum amount allowed for the payment.

List of accounts payable, including payroll lists, will be certified by the Superintendent and approved by the Board. Each registered warrant will be signed by the Board president and the business manager will sign the endorsement statement. Actual invoices, statements and vouchers will be available for Board inspection.

The business manager will assume responsibility for assuring that budget allocations are observed and that total expenditures do not exceed the amount allocated in the budget for all items.

The school principals will be responsible for observing budget allocations in their respective schools. Each will also serve as custodian of the activity accounts in his or her respective school and will be responsible for their proper handling and expenditures.

**Policy DID: INVENTORIES**

**Status:** ADOPTED

**Original Adopted Date:** 02/06/2023 | **Last Revised Date:** 09/09/2024 | **Last Reviewed Date:** 09/09/2024

School employees designated by the school district shall conduct an annual inventory of district property to be made and placed on file with the business manager. The business manager will set a due date for inventories. District property that has an expected useful life exceeding one year and has an original value greater than $5,000 shall be included in the inventory.

~~General fixed assets are divided into five main classes: land, buildings, improvements (other than buildings), equipment, and construction work in progress. Fixed assets may be marked by a permanent method of identification. Periodic inventories should be taken by personnel designated by the superintendent. Generally accepted accounting principles require that each school adopt a dollar value indicating which fixed assets should be capitalized.~~

~~In the acquisition of or additions to real property, plant, or equipment, any expenditure of one thousand dollars ($1,000) or more shall be paid from the capital outlay fund. The $1,000 limitation shall apply to the total of each asset type on an invoice. Equipment purchases per invoice of less than $1,000 may be acquired from either the general or capital outlay fund.~~

Capital assets will include land; buildings, machinery and equipment, and all other tangible assets that are used in operations and that have initial useful lives extending beyond one year. Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for significantly greater number of years that most capital assets. Infrastructure assets will not be capitalized along with other capital assets.

The accounting treatment over capital assets will depend 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 capital assets will be valued at the historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets will be valued at their estimated fair value on the date donated. Interest costs incurred during construction of capital assets will not be capitalized along with other capital asset costs. Lease amounts less than $45,000 do not have to be capitalized.

Depreciation of all exhaustible fixed assets will be recorded as an allocated expense on the (GASB 34) Government-Wide Statement of Activities, with net capital assets reflected in the statement of Net Assets. Land, an inexhaustible capital asset will not be depreciated. Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements and proprietary funds will be as follows:

| | Capitalization Threshold | Depreciation Method | Estimated Useful Life |
|---|---|---|---|
| Land | $0 | | |
| Buildings | $50,000 | Straight-Line | 33-50 years |
| Improvements other than buildings | $15,000 | Straight-Line | 10-25 years |
| Infastructure | $15,000 | Straight-Line | 5-25 years |
| Machinery & Equipment | $5,000 | Straight-Line | 5-12 years |
| Food Service Equipment | $2,500 | Straight-Line | 5-12 years |

# District Fund Summary

**District Number: 19004**
**District Name: Deuel 19-4**

**Fund: 10 General Fund**

| | | |
|---|---|---|
| Beginning Fund Balance | $1,217,315.92 | |
| Adjustments | $0.00 | |
| Total Adjusted Beginning Fund Balance | | $1,217,315.92 |
| Total Revenue | $5,539,151.92 | |
| Total Expenditures | $4,919,434.20 | |
| Excess of Revenue Over/Under Expenditures | $619,717.72 | |
| Other Financing Sources | $0.00 | |
| Other Financing Uses | $0.00 | |
| Net Change in Fund Balance | | $619,717.72 |
| **Ending Fund Balance** | | **$1,837,033.64** |
| Balance Sheet Fund Equity | | $1,837,033.64 |
| Balance Sheet Liabilities and Deferred Inflows of Resources | | $1,349,265.02 |
| Balance Sheet Liabilities, Deferred Inflows of Resources and Fund Equity | | $3,186,298.66 |
| Balance Sheet Assets and Deferred Outflows of Resources | | $3,186,298.66 |
| **Fund Balance Variance** | | **$0.00** |

# District Fund Summary

**District Number: 19004**
**District Name: Deuel 19-4**

**Fund: 21 Capital Outlay Fund**

| | | |
|---|---|---|
| Beginning Fund Balance | $6,886,375.78 | |
| Adjustments | $0.00 | |
| Total Adjusted Beginning Fund Balance | | $6,886,375.78 |
| Total Revenue | $1,921,194.30 | |
| Total Expenditures | $1,642,306.82 | |
| Excess of Revenue Over/Under Expenditures | $278,887.48 | |
| Other Financing Sources | $56,540.57 | |
| Other Financing Uses | $4,000,000.00 | |
| Net Change in Fund Balance | | ($3,664,571.95) |
| **Ending Fund Balance** | | **$3,221,803.83** |
| Balance Sheet Fund Equity | | $3,221,803.83 |
| Balance Sheet Liabilities and Deferred Inflows of Resources | | $867,155.21 |
| Balance Sheet Liabilities, Deferred Inflows of Resources and Fund Equity | | $4,088,959.04 |
| Balance Sheet Assets and Deferred Outflows of Resources | | $4,088,959.04 |
| **Fund Balance Variance** | | **$0.00** |

# District Fund Summary

**District Number: 19004**
**District Name: Deuel 19-4**

**Fund: 22 Special Education Fund**

| | | |
|---|---|---|
| Beginning Fund Balance | $462,565.73 | |
| Adjustments | $0.00 | |
| Total Adjusted Beginning Fund Balance | | $462,565.73 |
| Total Revenue | $893,216.55 | |
| Total Expenditures | $910,673.04 | |
| Excess of Revenue Over/Under Expenditures | ($17,456.49) | |
| Other Financing Sources | $0.00 | |
| Other Financing Uses | $0.00 | |
| Net Change in Fund Balance | | ($17,456.49) |
| **Ending Fund Balance** | | **$445,109.24** |
| Balance Sheet Fund Equity | | $445,109.24 |
| Balance Sheet Liabilities and Deferred Inflows of Resources | | $486,786.19 |
| Balance Sheet Liabilities, Deferred Inflows of Resources and Fund Equity | | $931,895.43 |
| Balance Sheet Assets and Deferred Outflows of Resources | | $931,895.43 |
| **Fund Balance Variance** | | **$0.00** |

# District Fund Summary

**District Number: 19004**
**District Name: Deuel 19-4**

**Fund: 40 Capital Projects Funds**

| | | |
|---|---|---|
| Beginning Fund Balance | $1,666,022.21 | |
| Adjustments | $836,864.55 | |
| Total Adjusted Beginning Fund Balance | | $2,502,886.76 |
| Total Revenue | $45,299.43 | |
| Total Expenditures | $6,648,225.81 | |
| Excess of Revenue Over/Under Expenditures | ($6,602,926.38) | |
| Other Financing Sources | $4,000,000.00 | |
| Other Financing Uses | $0.00 | |
| Net Change in Fund Balance | | ($2,602,926.38) |
| **Ending Fund Balance** | | **($100,039.62)** |
| Balance Sheet Fund Equity | | ($100,039.62) |
| Balance Sheet Liabilities and Deferred Inflows of Resources | | $0.00 |
| Balance Sheet Liabilities, Deferred Inflows of Resources and Fund Equity | | ($100,039.62) |
| Balance Sheet Assets and Deferred Outflows of Resources | | ($100,039.62) |
| **Fund Balance Variance** | | **$0.00** |

# District Fund Summary

**District Number: 19004**
**District Name: Deuel 19-4**

**Fund: 51 Food Service Fund**

| | | |
|---|---|---|
| Beginning Net Position | ($55,901.58) | |
| Adjustments | $0.00 | |
| Total Adjusted Beginning Net Position | | ($55,901.58) |
| Total Operating Revenue | $215,971.62 | |
| Total Operating Expenses | $408,873.92 | |
| Operating Income or Loss | ($192,902.30) | |
| Non-operating Revenues | $142,668.32 | |
| Non-operating Expenses | $0.00 | |
| Income Before Other Sources/Uses | ($50,233.98) | |
| Other Financing Sources | $287,795.00 | |
| Other Financing Uses | $0.00 | |
| Net Income | | $237,561.02 |
| **Ending Net Position** | | **$181,659.44** |
| Balance Sheet Net Position | | $181,659.44 |
| Balance Sheet Liabilities and Deferred Inflows of Resources | | $95,358.41 |
| Balance Sheet Liabilities, Deferred Inflows of Resources and Net Position | | $277,017.85 |
| Balance Sheet Assets and Deferred Outflows of Resources | | $277,017.85 |
| **Net Position Variance** | | **$0.00** |

# District Fund Summary

**District Number: 19004**
**District Name: Deuel 19-4**

**Fund: 53 Other Enterprise Funds**

| | | |
|---|---|---|
| Beginning Net Position | $18,848.59 | |
| Adjustments | $0.00 | |
| Total Adjusted Beginning Net Position | | $18,848.59 |
| Total Operating Revenue | $5,975.00 | |
| Total Operating Expenses | $14,361.75 | |
| Operating Income or Loss | ($8,386.75) | |
| Non-operating Revenues | $0.00 | |
| Non-operating Expenses | $0.00 | |
| Income Before Other Sources/Uses | ($8,386.75) | |
| Other Financing Sources | $0.00 | |
| Other Financing Uses | $0.00 | |
| Net Income | | ($8,386.75) |
| **Ending Net Position** | | **$10,461.84** |
| Balance Sheet Net Position | | $10,461.84 |
| Balance Sheet Liabilities and Deferred Inflows of Resources | | $9,639.21 |
| Balance Sheet Liabilities, Deferred Inflows of Resources and Net Position | | $20,101.05 |
| Balance Sheet Assets and Deferred Outflows of Resources | | $20,101.05 |
| **Net Position Variance** | | **$0.00** |

## General Long-Term Liabilities (00)

**Balance Sheet**

| | | |
|---|---|---|
| **Assets and Deferred Outflows of Resources** | | |
| **100 Current Assets** | | **$11,572.80** |
| 196 Net Pension Asset | $11,572.80 | |
| **250 Deferred Outflows of Resources** | | **$1,173,631.77** |
| 252 Pension Related Deferred Outflows | $1,173,631.77 | |
| **Total Assets and Deferred Outflows of Resources** | | **$1,185,204.57** |
| **Liabilities, Deferred Inflows of Resources** | | |
| **500 Long-Term Liabilities** | | **$9,310,291.00** |
| 502 Capital Outlay Certificates Payable | $9,100,000.00 | |
| 506 Net OPEB Obligation | $210,291.00 | |
| **550 Deferred Inflows of Resources** | | **$744,327.76** |
| 554 Pension Related Deferred Inflows | $744,327.76 | |
| **Fund Equity** | | |
| **700 Fund Balances** | | **($8,869,414.19)** |
| 706 Net Investment in Capital Assets | ($9,100,000.00) | |
| 707 Restricted Net Position | $230,585.81 | |
| **Total Liabilities, Deferred Inflows of Resources and Fund Equity** | | **$1,185,204.57** |

## General Fund (10)

**Balance Sheet**

| | | |
|---|---|---|
| **Assets and Deferred Outflows of Resources** | | |
| **100 Current Assets** | | **$3,186,298.66** |
| 101 Cash / Cash & Deposits | $23,679.25 | |
| 102 Petty Cash | ($6,138.76) | |
| 105 Interest Bearing Accounts | $1,520,220.42 | |
| 108 Advance Payments | $5,356.35 | |

| | | | |
|---|---|---|---|
| 110 Taxes Receivable - Current | | $844,714.49 | |
| 112 Taxes Receivable - Delinquent | | $19,038.44 | |
| 120 Accounts Receivable | | $3,946.88 | |
| 140 Due from Other Govt | | $775,481.59 | |
| **Total Assets and Deferred Outflows of Resources** | | | **$3,186,298.66** |
| **Liabilities, Deferred Inflows of Resources** | | | |
| **400 Current Liabilities** | | | **$555,467.86** |
| 402 Accounts Payable | | $33,761.78 | |
| 404 Contracts Payable | | $402,940.03 | |
| 450 Payroll Deduction & WH and Emplr. Matching | | $118,766.05 | |
| **550 Deferred Inflows of Resources** | | | **$793,797.16** |
| 551 Unavailable Revenue - Property Taxes | | $793,797.16 | |
| **Fund Equity** | | | |
| **700 Fund Balances** | | | **$1,837,033.64** |
| 750 Assigned Fund Balance | | $17,707.00 | |
| 753 Unemployment | $17,707.00 | | |
| 760 Unassigned Fund Balance | | $1,819,326.64 | |
| **Total Liabilities, Deferred Inflows of Resources and Fund Equity** | | | **$3,186,298.66** |

**Revenue**

| | | | |
|---|---|---|---|
| **1000 Revenue from Local Sources** | | | **$2,448,317.42** |
| **1100 Taxes** | | **$2,279,162.76** | |
| 1110 Ad Valorem Taxes | $1,988,461.49 | | |
| 1120 Prior Years Ad Valorem Taxes | $4,396.89 | | |
| 1140 Utility Tax | $282,762.70 | | |
| 1190 Penalties and Interest on Taxes | $3,541.68 | | |
| **1500 Earnings on Investments and Deposits** | | **$60,881.18** | |
| 1510 Investment Earnings | $60,881.18 | | |

| | | | |
|---|---|---|---|
| **1600 Food Service** | | | **$50,152.06** |
| 1660 Other Sales | | $50,152.06 | |
| **1700 Cocurricular Activities** | | | **$33,885.96** |
| 1710 Admissions | | $32,265.96 | |
| 1790 Other Student Activity Income | | $1,620.00 | |
| **1900 Other Revenue from Local Sources** | | | **$24,235.46** |
| 1910 Rentals | | $5,380.00 | |
| 1970 Charges for Services | | $3,402.61 | |
| 1973 Medicaid Indirect Administrative Services | $3,402.61 | | |
| 1990 Other | | $15,452.85 | |
| **2000 Revenue from Intermediate Sources** | | | **$33,792.52** |
| **2100 County Sources** | | | **$29,008.70** |
| 2110 County Apportionment | | $29,008.70 | |
| **2200 Revenue in Lieu of Taxes** | | | **$4,783.82** |
| **3000 Revenue from State Sources** | | | **$2,354,507.98** |
| **3100 Grants-in-Aid** | | | **$2,354,507.98** |
| 3110 Unrestricted Grants-in-Aid | | $2,354,507.98 | |
| 3111 State Aid | $1,579,570.00 | | |
| 3112 State Apportionment | $46,288.97 | | |
| 3113 Renewable Facility Tax | $704,004.34 | | |
| 3114 Bank Franchise Tax | $24,644.67 | | |
| **4000 Revenue from Federal Sources** | | | **$702,534.00** |
| **4100 Grants-in-Aid** | | | **$702,534.00** |
| 4150 Restricted Grants from Federal Government through the State | | $702,534.00 | |
| 4153 Title IV, Part A - Student Support & Academic Enrichment (ALN 84.424) | $17,803.00 | | |
| 4158 Title I Grants - ALL PROGRAMS | $124,928.00 | | |
| 4159 Title II, Part A - Improving Teacher Quality (ALN 84.367) | $45,502.00 | | |
| 4161 Perkins - Vocational Education (ALN 84.048) | $40,024.00 | | |

| | | | | |
|---|---|---|---|---|
| 4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U) | $474,277.00 | | | |
| **General Fund Total Revenues** | | | | **$5,539,151.92** |
| **Expenditures** | | | | |
| **1000 Instruction** | | | | **$2,628,933.29** |
| **1100 Regular Programs** | | | **$2,504,005.69** | |
| 1110 Elementary Programs | | $1,072,890.20 | | |
| 1111 Elem Regular Term | $1,043,553.78 | | | |
| 1112 Elem Summer Term | $29,336.42 | | | |
| 1120 Middle/Junior High Programs | | $454,379.94 | | |
| 1121 MS Regular Term | $454,379.94 | | | |
| 1130 High School Programs | | $893,759.71 | | |
| 1131 HS Regular Term | $893,759.71 | | | |
| 1140 Preschool Programs | | $82,975.84 | | |
| 1141 Regular Preschool | $82,975.84 | | | |
| **1200 Special Programs** | | | **$124,927.60** | |
| 1270 Programs for Educationally Deprived, Title I | | $124,927.60 | | |
| 1273 Improving the Academic Achievement of the Disadvantaged, Title I | $124,927.60 | | | |
| **2000 Support Services** | | | | **$1,968,804.74** |
| **2100 Support Services--Students** | | | **$196,296.60** | |
| 2120 Guidance Services | | $189,337.70 | | |
| 2129 Other Guidance Services | $189,337.70 | | | |
| 2130 Health Services | | $6,958.90 | | |
| 2139 Other Health Services | $6,958.90 | | | |
| **2200 Support Services--Instructional Staff** | | | **$111,943.93** | |
| 2210 Improvement of Instruction Services | | $22,588.18 | | |
| 2219 Other Improvement of Instruction Services | $22,588.18 | | | |
| 2220 Educational Media Services | | $89,355.75 | | |

| | | | |
|---|---|---|---|
| 2222 School Library Services | $22,784.15 | | |
| 2227 Technology in School | $66,571.60 | | |
| **2300 Support Services--General Administration** | | | **$212,998.96** |
| 2310 Board of Education Services | | $56,256.16 | |
| 2314 Election Services | $755.82 | | |
| 2315 Legal Services | $363.59 | | |
| 2317 Audit Services | $7,126.84 | | |
| 2319 Other Board of Education Services | $48,009.91 | | |
| 2320 Executive Administration Services | | $156,742.80 | |
| 2321 Office of the Superintendent Services | $152,208.98 | | |
| 2329 Other Executive Administration Services | $4,533.82 | | |
| **2400 Support Services--School Administration** | | | **$259,913.96** |
| 2410 Office of the Principal Services | | $259,613.76 | |
| 2490 Other Support Services--School Administration | | $300.20 | |
| **2500 Support Services--Business** | | | **$1,187,651.29** |
| 2520 Fiscal Services | | $177,055.37 | |
| 2529 Other Fiscal Services | $177,055.37 | | |
| 2540 Operation and Maintenance of Plant Services | | $575,184.32 | |
| 2542 Care and Upkeep of Buildings Services | $360,762.14 | | |
| 2545 Vehicle Servicing and Maintenance Services (Other than Buses) | $8,215.36 | | |
| 2549 Other Operation and Maintenance of Plant Services | $206,206.82 | | |
| 2550 Student Transportation Services | | $363,796.53 | |
| 2559 Other Student Transportation Services | $363,796.53 | | |
| 2560 Food Services | | $57,986.24 | |
| 2569 Other Food Services | $57,986.24 | | |
| 2570 Internal Services | | $13,628.83 | |
| 2573 Warehousing and Distributing Services | $7,622.07 | | |
| 2574 Printing, Publishing and Duplicating Services | $6,006.76 | | |

| | | |
|---|---|---|
| **6000 Cocurricular Activities** | | **$321,696.17** |
| **6100 Male Activities** | **$80,293.82** | |
| **6200 Female Activities** | **$76,451.31** | |
| **6500 Transportation** | **$30,598.55** | |
| **6900 Combined Activities** | **$134,352.49** | |
| **General Fund Total Expenditures** | | **$4,919,434.20** |

**Capital Outlay Fund (21)**

**Balance Sheet**

| | | |
|---|---|---|
| **Assets and Deferred Outflows of Resources** | | |
| **100 Current Assets** | | **$4,088,959.04** |
| 101 Cash / Cash & Deposits | $43,892.35 | |
| 105 Interest Bearing Accounts | $3,274,599.65 | |
| 110 Taxes Receivable - Current | $767,314.08 | |
| 112 Taxes Receivable - Delinquent | $3,152.96 | |
| **Total Assets and Deferred Outflows of Resources** | | **$4,088,959.04** |
| **Liabilities, Deferred Inflows of Resources** | | |
| **400 Current Liabilities** | | **$96,687.17** |
| 402 Accounts Payable | $96,687.17 | |
| **550 Deferred Inflows of Resources** | | **$770,468.04** |
| 551 Unavailable Revenue - Property Taxes | $770,468.04 | |
| **Fund Equity** | | |
| **700 Fund Balances** | | **$3,221,803.83** |
| 720 Restricted Fund Balance | $3,221,803.83 | |
| 723 Capital Outlay | $3,221,803.83 | |
| **Total Liabilities, Deferred Inflows of Resources and Fund Equity** | | **$4,088,959.04** |

**Revenue**

| | | | | |
|---|---|---|---|---|
| **1000 Revenue from Local Sources** | | | | **$1,920,049.30** |
| **1100 Taxes** | | | **$1,736,653.07** | |
| 1110 Ad Valorem Taxes | | $1,731,143.78 | | |
| 1120 Prior Years Ad Valorem Taxes | | $2,226.58 | | |
| 1190 Penalties and Interest on Taxes | | $3,282.71 | | |
| **1500 Earnings on Investments and Deposits** | | | **$183,396.23** | |
| 1510 Investment Earnings | | $183,396.23 | | |
| **4000 Revenue from Federal Sources** | | | | **$1,145.00** |
| **4100 Grants-in-Aid** | | | **$1,145.00** | |
| 4150 Restricted Grants from Federal Government through the State | | $1,145.00 | | |
| 4158 Title I Grants - ALL PROGRAMS | $1,145.00 | | | |
| **5000 Other Sources** | | | | **$56,540.57** |
| **5100 Other Financing Sources** | | | **$56,540.57** | |
| 5130 Sale of Surplus Property | | $700.00 | | |
| 5140 Compensation for Loss of General Capital Assets | | $55,840.57 | | |
| **Capital Outlay Fund Total Revenues** | | | | **$1,977,734.87** |

**Expenditures**

| | | | | |
|---|---|---|---|---|
| **1000 Instruction** | | | | **$355,303.81** |
| **1100 Regular Programs** | | | **$354,158.41** | |
| 1110 Elementary Programs | | $143,731.68 | | |
| 1111 Elem Regular Term | $143,731.68 | | | |
| 1120 Middle/Junior High Programs | | $54,022.08 | | |
| 1121 MS Regular Term | $54,022.08 | | | |
| 1130 High School Programs | | $156,404.65 | | |
| 1131 HS Regular Term | $156,404.65 | | | |
| **1200 Special Programs** | | | **$1,145.40** | |
| 1270 Programs for Educationally Deprived, Title I | | $1,145.40 | | |

| | | | | |
|---|---|---|---|---|
| 1273 Improving the Academic Achievement of the Disadvantaged, Title I | $1,145.40 | | | |
| **2000 Support Services** | | | | **$582,899.85** |
| **2200 Support Services--Instructional Staff** | | | **$5,966.56** | |
| 2220 Educational Media Services | | $5,966.56 | | |
| 2222 School Library Services | $5,966.56 | | | |
| **2500 Support Services--Business** | | | **$576,933.29** | |
| 2520 Fiscal Services | | $15,379.99 | | |
| 2529 Other Fiscal Services | $15,379.99 | | | |
| 2530 Facilities Acquisition and Construction Services | | $133,188.45 | | |
| 2539 Other Facilities Acquisition and Construction Services | $133,188.45 | | | |
| 2540 Operation and Maintenance of Plant Services | | $317,620.19 | | |
| 2542 Care and Upkeep of Buildings Services | $317,620.19 | | | |
| 2550 Student Transportation Services | | $101,567.90 | | |
| 2559 Other Student Transportation Services | $101,567.90 | | | |
| 2570 Internal Services | | $9,176.76 | | |
| 2574 Printing, Publishing and Duplicating Services | $9,176.76 | | | |
| **5000 Debt Services (Includes Lease Purchase Pmts)** | | | | **$635,408.14** |
| **6000 Cocurricular Activities** | | | | **$68,695.02** |
| **6100 Male Activities** | | | **$35,173.99** | |
| **6200 Female Activities** | | | **$8,137.65** | |
| **6900 Combined Activities** | | | **$25,383.38** | |
| **8000 Other Uses** | | | | **$4,000,000.00** |
| **8100 Other Financing Uses** | | | **$4,000,000.00** | |
| 8110 Transfers Out | | $4,000,000.00 | | |
| **Capital Outlay Fund Total Expenditures** | | | | **$5,642,306.82** |

**Special Education Fund (22)**

**Balance Sheet**

| | | |
|---|---|---|
| **Assets and Deferred Outflows of Resources** | | |
| **100 Current Assets** | | **$931,895.43** |
| 101 Cash / Cash & Deposits | ($703.73) | |
| 105 Interest Bearing Accounts | $521,744.82 | |
| 110 Taxes Receivable - Current | $406,260.33 | |
| 112 Taxes Receivable - Delinquent | $4,594.01 | |
| **Total Assets and Deferred Outflows of Resources** | | **$931,895.43** |
| **Liabilities, Deferred Inflows of Resources** | | |
| **400 Current Liabilities** | | **$75,931.85** |
| 402 Accounts Payable | $88.20 | |
| 404 Contracts Payable | $34,558.08 | |
| 450 Payroll Deduction & WH and Emplr. Matching | $41,285.57 | |
| **550 Deferred Inflows of Resources** | | **$410,854.34** |
| 551 Unavailable Revenue - Property Taxes | $410,854.34 | |
| **Fund Equity** | | |
| **700 Fund Balances** | | **$445,109.24** |
| 720 Restricted Fund Balance | $445,109.24 | |
| 724 Special Education | $445,109.24 | |
| **Total Liabilities, Deferred Inflows of Resources and Fund Equity** | | **$931,895.43** |

**Revenue**

| | | |
|---|---|---|
| **1000 Revenue from Local Sources** | | **$893,216.55** |
| **1100 Taxes** | **$870,528.90** | |
| 1110 Ad Valorem Taxes | $867,960.10 | |
| 1120 Prior Years Ad Valorem Taxes | $1,048.40 | |
| 1190 Penalties and Interest on Taxes | $1,520.40 | |
| **1500 Earnings on Investments and Deposits** | **$16,223.28** | |
| 1510 Investment Earnings | $16,223.28 | |

| | | | |
|---|---|---|---|
| **1900 Other Revenue from Local Sources** | | | **$6,464.37** |
| 1970 Charges for Services | | $6,464.37 | |
| 1972 Medicaid Direct Services | $5,039.36 | | |
| 1973 Medicaid Indirect Administrative Services | $1,425.01 | | |
| **Special Education Fund Total Revenues** | | | **$893,216.55** |

**Expenditures**

| | | | |
|---|---|---|---|
| **1000 Instruction** | | | **$830,095.79** |
| **1200 Special Programs** | | | **$830,095.79** |
| 1220 Programs for Special Education | | $830,095.79 | |
| 1221 Programs for Students with Mild to Moderate Disabilities | $702,052.96 | | |
| 1222 Programs for Students with Severe Disabilities | $117,433.63 | | |
| 1226 Early Childhood Programs (3-5) | $10,609.20 | | |
| **2000 Support Services** | | | **$80,577.25** |
| **2100 Support Services--Students** | | | **$79,733.47** |
| 2140 Psychological Services | | $23,554.68 | |
| 2142 Psychological Testing Services | $23,554.68 | | |
| 2150 Speech Pathology Services | | $34,448.83 | |
| 2152 Speech Pathology Services | $34,448.83 | | |
| 2170 Student Therapy Services | | $21,729.96 | |
| 2171 Physical Therapy | $7,970.28 | | |
| 2172 Occupational Therapy | $13,759.68 | | |
| **2300 Support Services--General Administration** | | | **$843.78** |
| 2310 Board of Education Services | | $843.78 | |
| 2312 Board Secretary Services | $843.78 | | |
| **Special Education Fund Total Expenditures** | | | **$910,673.04** |

**Capital Projects Funds (40)**

| | | | |
|---|---|---|---|
| **Balance Sheet** | | | |
| **Assets and Deferred Outflows of Resources** | | | |
| **100 Current Assets** | | | **($100,039.62)** |
| 101 Cash / Cash & Deposits | | $45,870.00 | |
| 105 Interest Bearing Accounts | | ($145,909.62) | |
| **Total Assets and Deferred Outflows of Resources** | | | **($100,039.62)** |
| **Fund Equity** | | | |
| **700 Fund Balances** | | | **($100,039.62)** |
| 760 Unassigned Fund Balance | | ($100,039.62) | |
| **Total Liabilities, Deferred Inflows of Resources and Fund Equity** | | | **($100,039.62)** |
| **Revenue** | | | |
| **1000 Revenue from Local Sources** | | | **$45,299.43** |
| **1500 Earnings on Investments and Deposits** | | **$45,299.43** | |
| 1510 Investment Earnings | $45,299.43 | | |
| **5000 Other Sources** | | | **$4,000,000.00** |
| **5100 Other Financing Sources** | | **$4,000,000.00** | |
| 5110 Transfers In | $4,000,000.00 | | |
| **Capital Projects Funds Total Revenues** | | | **$4,045,299.43** |
| **Expenditures** | | | |
| **2000 Support Services** | | | **$6,648,225.81** |
| **2500 Support Services--Business** | | **$6,648,225.81** | |
| 2530 Facilities Acquisition and Construction Services | $6,648,225.81 | | |
| 2535 Building Acquisition, Construction and Improvements Services | $6,648,225.81 | | |
| **Capital Projects Funds Total Expenditures** | | | **$6,648,225.81** |

**Food Service Fund (51)**

**Balance Sheet**

| | | |
|---|---|---|
| **Assets and Deferred Outflows of Resources** | | |
| **100 Current Assets** | | **($36,752.60)** |
| 101 Cash / Cash & Deposits | ($34.40) | |
| 102 Petty Cash | $0.29 | |
| 105 Interest Bearing Accounts | ($54,130.42) | |
| 120 Accounts Receivable | $13,176.08 | |
| 170 Inventories-materials and supplies | $167.22 | |
| 171 Inventories-stores for resale | $2,301.54 | |
| 172 Inventory of Donated Food | $1,383.97 | |
| 196 Net Pension Asset | $383.12 | |
| **200 Capital Assets** | | **$274,054.40** |
| 204 Machinery & Equipment - Local Funds | $349,430.17 | |
| 205 Machinery & Equipment - Federal Assistance | $2,893.26 | |
| 208 Accumulated Depreciation - Mach & Equip - Local Funds | ($75,375.77) | |
| 209 Acc. Depreciation - Mach & Equip - Fed Assist. | ($2,893.26) | |
| **250 Deferred Outflows of Resources** | | **$39,716.05** |
| 252 Pension Related Deferred Outflows | $39,716.05 | |
| **Total Assets and Deferred Outflows of Resources** | | **$277,017.85** |
| **Liabilities, Deferred Inflows of Resources and Net Positions** | | |
| **400 Current Liabilities** | | **$55,502.93** |
| 402 Accounts Payable | $244.20 | |
| 404 Contracts Payable | $213.47 | |
| 450 Payroll Deduction & WH and Emplr. Matching | $13,172.13 | |
| 471 Deposits Payable | $11,367.11 | |
| 475 Unearned Revenue | $30,506.02 | |
| **500 Long-Term Liabilities** | | **$13,166.00** |
| 506 Net OPEB Obligation | $13,166.00 | |

| | | | |
|---|---|---|---|
| **550 Deferred Inflows of Resources** | | | **$26,689.48** |
| 554 Pension Related Deferred Inflows | | $22,319.94 | |
| 559 Other Deferred Inflows of Resources | | $4,369.54 | |
| **Net Position** | | | |
| **700 Fund Balances** | | | **$181,659.44** |
| 706 Net Investment in Capital Assets | | ($13,480.60) | |
| 707 Restricted Net Position | | $15,908.23 | |
| 708 Unrestricted Net Position | | $179,231.81 | |
| **Total Liabilities, Deferred Inflows of Resources and Net Positions** | | | **$277,017.85** |

**Revenue**

| | | | |
|---|---|---|---|
| **1000 Revenue from Local Sources** | | | **$218,221.62** |
| **1600 Food Service** | | **$218,221.62** | |
| 1610 Sales to Students | $215,971.62 | | |
| 1670 Local Donations | $2,250.00 | | |
| **3000 Revenue from State Sources** | | | **$683.04** |
| **3800 Food Service Assistance** | | **$683.04** | |
| 3810 Cash Reimbursements | $683.04 | | |
| **4000 Revenue from Federal Sources** | | | **$139,735.28** |
| **4800 Food Service Assistance** | | **$139,735.28** | |
| 4810 Federal Reimbursement (ALN 10.553 and 10.555) | $117,436.88 | | |
| 4820 Donated Food (ALN 10.550) | $22,298.40 | | |
| **5000 Other Sources** | | | **$287,795.00** |
| **5100 Other Financing Sources** | | **$287,795.00** | |
| 5170 Capital Contributions | $287,795.00 | | |
| **Food Service Fund Total Revenues** | | | **$646,434.94** |

**Expenditures**

| | | | |
|---|---|---|---|
| **2000 Support Services** | | | **$408,873.92** |
| **2500 Support Services--Business** | | **$408,873.92** | |
| 2560 Food Services | | $408,873.92 | |
| 2569 Other Food Services | $408,873.92 | | |
| **Food Service Fund Total Expenditures** | | | **$408,873.92** |

**Other Enterprise Funds (53)**

**Balance Sheet**

| | | | |
|---|---|---|---|
| **Assets and Deferred Outflows of Resources** | | | |
| **100 Current Assets** | | | **$16,881.94** |
| 101 Cash / Cash & Deposits | | ($15.98) | |
| 102 Petty Cash | | $11,386.23 | |
| 105 Interest Bearing Accounts | | $3,919.08 | |
| 120 Accounts Receivable | | $1,567.78 | |
| 196 Net Pension Asset | | $24.83 | |
| **250 Deferred Outflows of Resources** | | | **$3,219.11** |
| 252 Pension Related Deferred Outflows | | $3,219.11 | |
| **Total Assets and Deferred Outflows of Resources** | | | **$20,101.05** |
| **Liabilities, Deferred Inflows of Resources and Net Positions** | | | |
| **400 Current Liabilities** | | | **$1,349.66** |
| 404 Contracts Payable | | $1,080.00 | |
| 450 Payroll Deduction & WH and Emplr. Matching | | $269.66 | |
| **500 Long-Term Liabilities** | | | **$5,120.00** |
| 506 Net OPEB Obligation | | $5,120.00 | |
| **550 Deferred Inflows of Resources** | | | **$3,169.55** |
| 554 Pension Related Deferred Inflows | | $1,469.48 | |
| 559 Other Deferred Inflows of Resources | | $1,700.07 | |
| **Net Position** | | | |

| | | | | |
|---|---|---|---|---|
| **700 Fund Balances** | | | | **$10,461.84** |
| 707 Restricted Net Position | | | $1,047.39 | |
| 708 Unrestricted Net Position | | | $9,414.45 | |
| **Total Liabilities, Deferred Inflows of Resources and Net Positions** | | | | **$20,101.05** |

**Revenue**

| | | | | |
|---|---|---|---|---|
| **1000 Revenue from Local Sources** | | | | **$5,975.00** |
| **1300 Tuition and Fees** | | | **$5,975.00** | |
| 1310 School Tuition | | $5,975.00 | | |
| 1316 Non-credit Tuition from Students, Parents or Other | $5,975.00 | | | |
| **Other Enterprise Funds Total Revenues** | | | | **$5,975.00** |

**Expenditures**

| | | | | |
|---|---|---|---|---|
| **1000 Instruction** | | | | **$14,361.75** |
| **1100 Regular Programs** | | | **$14,361.75** | |
| 1130 High School Programs | | $14,315.42 | | |
| 1131 HS Regular Term | $15.98 | | | |
| 1132 HS Summer Term | $14,299.44 | | | |
| 1140 Preschool Programs | | $46.33 | | |
| 1141 Regular Preschool | $46.33 | | | |
| **Other Enterprise Funds Total Expenditures** | | | | **$14,361.75** |

**General Capital Assets (90)**

**Balance Sheet**

| | | | | |
|---|---|---|---|---|
| **Assets** | | | | |
| **200 Capital Assets** | | | | **$19,692,417.00** |
| 201 Land | | | $101,083.45 | |
| 202 Buildings | | | $7,217,254.12 | |

| | | |
|---|---|---|
| 203 Improvements Other than Buildings | $287,500.00 | |
| 204 Machinery & Equipment - Local Funds | $2,168,338.75 | |
| 206 Construction/Development in Progress | $13,618,803.61 | |
| 208 Accumulated Depreciation - Mach & Equip - Local Funds | ($978,383.43) | |
| 210 Acc. Depreciation - Buildings | ($2,420,909.50) | |
| 211 Acc. Depreciation - Improvements other than Buildings | ($287,500.00) | |
| 213 Accumulated Amortization | ($13,770.00) | |
| **Total Assets** | | **$19,692,417.00** |
| **Fund Equity** | | |
| **700 Fund Balances** | | **$19,692,417.00** |
| 706 Net Investment in Capital Assets | $19,692,417.00 | |
| **Total Liabilities and Fund Equity** | | **$19,692,417.00** |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| Function/Object | Operation Unit | Sub Object | Facility | Amount |
|---|---|---|---|---|
| **General Fund(10)** | | | | |
| **1111 Elem Regular Term** | | | | |
| 111 Certified Staff Salaries | | | | |
| | 000 | 000 | 000 | $773,680.65 |
| 112 Instructional Aide/Paraprofessional Salaries | | | | |
| | 057 | 000 | 000 | $35,255.37 |
| 120 Temporary Salaries | | | | |
| | 000 | 000 | 000 | $13,190.00 |
| | 057 | 000 | 000 | $2,015.00 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $56,866.96 |
| | 057 | 000 | 000 | $2,357.48 |
| 220 Employees  Retirement System | | | | |
| | 000 | 000 | 000 | $46,319.81 |
| | 057 | 000 | 000 | $2,115.35 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 000 | 000 | 000 | $73,078.67 |
| | 055 | 000 | 000 | $1,402.20 |
| | 057 | 000 | 000 | $7,121.43 |
| 240 Worker's Compensation Insurance | | | | |
| | 000 | 000 | 000 | $3,048.34 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $1,289.10 |
| 334 Travel | | | | |
| | 000 | 000 | 000 | $177.00 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $23,332.34 |
| | 091 | 000 | 000 | $706.08 |
| 424 Instructional Workbooks/Classroom Subscriptions | | | | |
| | 000 | 000 | 000 | $1,549.22 |
| | 091 | 000 | 000 | $48.78 |
| | | | | **$1,043,553.78** |
| **1112 Elem Summer Term** | | | | |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 111 Certified Staff Salaries | | | | |
| | 057 | 000 | 000 | $12,425.00 |
| 112 Instructional Aide/Paraprofessional Salaries | | | | |
| | 057 | 000 | 000 | $13,450.00 |
| 210 Social Security | | | | |
| | 057 | 000 | 000 | $1,979.47 |
| 220 Employees  Retirement System | | | | |
| | 057 | 000 | 000 | $1,451.10 |
| 411 Non-Technology Supplies | | | | |
| | 057 | 000 | 000 | $30.85 |
| | | | | **$29,336.42** |

**1121 MS Regular Term**

| | | | | |
|---|---|---|---|---|
| 111 Certified Staff Salaries | | | | |
| | 000 | 000 | 000 | $343,956.48 |
| 120 Temporary Salaries | | | | |
| | 000 | 000 | 000 | $10,427.50 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $26,156.32 |
| 220 Employees  Retirement System | | | | |
| | 000 | 000 | 000 | $19,825.01 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 000 | 000 | 000 | $49,548.72 |
| 240 Worker's Compensation Insurance | | | | |
| | 000 | 000 | 000 | $1,403.45 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $140.00 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $602.33 |
| | 010 | 000 | 000 | $469.09 |
| | 150 | 000 | 000 | $35.05 |
| 424 Instructional Workbooks/Classroom Subscriptions | | | | |
| | 000 | 000 | 000 | $295.75 |
| | 010 | 000 | 000 | $1,077.85 |
| | 150 | 000 | 000 | $442.39 |
| | | | | **$454,379.94** |

**1131 HS Regular Term**

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 111 Certified Staff Salaries | | | | |
| | 000 | 000 | 000 | $633,893.09 |
| 120 Temporary Salaries | | | | |
| | 000 | 000 | 000 | $35,425.00 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $50,014.36 |
| 220 Employees  Retirement System | | | | |
| | 000 | 000 | 000 | $38,129.66 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 000 | 000 | 000 | $66,792.75 |
| 240 Worker's Compensation Insurance | | | | |
| | 000 | 000 | 000 | $2,652.15 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $1,500.00 |
| 323 Repairs and Maintenance Services | | | | |
| | 090 | 000 | 000 | $407.59 |
| 334 Travel | | | | |
| | 003 | 000 | 000 | $10.17 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $1,414.68 |
| | 010 | 000 | 000 | $829.45 |
| | 020 | 000 | 000 | $8.49 |
| | 030 | 000 | 000 | $3,133.13 |
| | 060 | 000 | 000 | $29.99 |
| | 090 | 000 | 000 | $377.25 |
| | 091 | 000 | 000 | $175.64 |
| | 092 | 000 | 000 | -$1,241.19 |
| | 093 | 000 | 000 | $3,205.02 |
| | 094 | 000 | 000 | $4,015.75 |
| | 150 | 000 | 000 | $292.30 |
| | 920 | 000 | 000 | $49,696.13 |
| 424 Instructional Workbooks/Classroom Subscriptions | | | | |
| | 060 | 000 | 000 | $673.75 |
| | 090 | 000 | 000 | $565.89 |
| | 091 | 000 | 000 | $869.66 |
| | 092 | 000 | 000 | $499.00 |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| | 094 | 000 | 000 | $390.00 |
| | | | | **$893,759.71** |

**1141 Regular Preschool**

111 Certified Staff Salaries

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $6,241.69 |
| 015 | 000 | 000 | $28,385.01 |

112 Instructional Aide/Paraprofessional Salaries

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $3,863.68 |
| 015 | 000 | 000 | $15,260.79 |

120 Temporary Salaries

| | | | |
|---|---|---|---|
| 015 | 000 | 000 | $2,632.50 |

210 Social Security

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $741.22 |
| 015 | 000 | 000 | $3,404.32 |

220 Employees  Retirement System

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $605.05 |
| 015 | 000 | 000 | $2,627.59 |

230 Group Health/Life/Dental Insurance

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $3,500.10 |
| 015 | 000 | 000 | $14,700.01 |

240 Worker's Compensation Insurance

| | | | |
|---|---|---|---|
| 007 | 000 | 000 | $42.39 |

411 Non-Technology Supplies

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $107.92 |
| 015 | 000 | 000 | $863.57 |
| | | | **$82,975.84** |

**1273 Improving the Academic Achievement of the Disadvantaged, Title I**

111 Certified Staff Salaries

| | | | |
|---|---|---|---|
| 016 | 000 | 000 | $51,254.50 |

112 Instructional Aide/Paraprofessional Salaries

| | | | |
|---|---|---|---|
| 016 | 000 | 000 | $21,820.04 |

210 Social Security

| | | | |
|---|---|---|---|
| 016 | 000 | 000 | $5,523.74 |

220 Employees  Retirement System

| | | | |
|---|---|---|---|
| 016 | 000 | 000 | $4,372.95 |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 230 Group Health/Life/Dental Insurance | | | | |
| | 016 | 000 | 000 | $9,813.40 |
| 240 Worker's Compensation Insurance | | | | |
| | 016 | 000 | 000 | $307.48 |
| 319 Other Professional and Technical Services | | | | |
| | 016 | 000 | 000 | $30.22 |
| | 019 | 000 | 000 | $30,000.00 |
| 411 Non-Technology Supplies | | | | |
| | 016 | 000 | 000 | $1,805.27 |
| | | | | **$124,927.60** |
| **2129 Other Guidance Services** | | | | |
| 111 Certified Staff Salaries | | | | |
| | 055 | 000 | 000 | $52,882.26 |
| | 113 | 000 | 000 | $96,242.58 |
| 119 Other Compensation | | | | |
| | 113 | 000 | 000 | $18.58 |
| 210 Social Security | | | | |
| | 055 | 000 | 000 | $3,990.62 |
| | 113 | 000 | 000 | $7,362.69 |
| 220 Employees  Retirement System | | | | |
| | 055 | 000 | 000 | $3,172.92 |
| | 113 | 000 | 000 | $5,774.52 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 055 | 000 | 000 | $8,395.26 |
| | 113 | 000 | 000 | $9,971.75 |
| 240 Worker's Compensation Insurance | | | | |
| | 111 | 000 | 000 | $220.77 |
| | 113 | 000 | 000 | $174.43 |
| 319 Other Professional and Technical Services | | | | |
| | 111 | 000 | 000 | $120.00 |
| 334 Travel | | | | |
| | 113 | 000 | 000 | $90.00 |
| 411 Non-Technology Supplies | | | | |
| | 111 | 000 | 000 | $248.88 |
| | 113 | 000 | 000 | $672.44 |
| | | | | **$189,337.70** |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

**2139 Other Health Services**

319 Other Professional and Technical Services

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $6,958.90 |
| | | | **$6,958.90** |

**2219 Other Improvement of Instruction Services**

119 Other Compensation

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $500.00 |
| 015 | 000 | 000 | $7,000.00 |

210 Social Security

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $38.25 |
| 015 | 000 | 000 | $535.56 |

220 Employees  Retirement System

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $30.00 |
| 015 | 000 | 000 | $405.00 |

290 Other Employee Benefits

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $1,250.00 |

319 Other Professional and Technical Services

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $10,879.37 |
| 055 | 000 | 000 | $1,950.00 |
| | | | **$22,588.18** |

**2222 School Library Services**

114 Classified Staff Wages

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $19,057.37 |

210 Social Security

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $1,457.87 |

220 Employees  Retirement System

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $1,143.44 |

240 Worker's Compensation Insurance

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $81.80 |

411 Non-Technology Supplies

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $1,043.67 |
| | | | **$22,784.15** |

**2227 Technology in School**

113 Administrative Salaries

| | | | |
|---|---|---|---|
| 000 | 000 | 000 | $49,644.85 |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $3,784.42 |
| 220 Employees  Retirement System | | | | |
| | 000 | 000 | 000 | $2,028.96 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 000 | 000 | 000 | $4,155.42 |
| 240 Worker's Compensation Insurance | | | | |
| | 000 | 000 | 000 | $131.07 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $1,856.00 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $1,559.78 |
| 412 Technology Supplies | | | | |
| | 000 | 000 | 000 | $3,411.10 |
| | | | | **$66,571.60** |
| **2314 Election Services** | | | | |
| 119 Other Compensation | | | | |
| | 000 | 000 | 000 | $688.28 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $67.54 |
| | | | | **$755.82** |
| **2315 Legal Services** | | | | |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $363.59 |
| | | | | **$363.59** |
| **2317 Audit Services** | | | | |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $7,126.84 |
| | | | | **$7,126.84** |
| **2319 Other Board of Education Services** | | | | |
| 114 Classified Staff Wages | | | | |
| | 000 | 000 | 000 | $10,755.00 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $822.79 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $18,013.28 |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 334 Travel | | | | |
| | 000 | 000 | 000 | $2,340.56 |
| 350 Advertising | | | | |
| | 000 | 000 | 000 | $150.00 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $4,481.32 |
| 640 Dues and Fees | | | | |
| | 000 | 000 | 000 | $2,445.00 |
| 651 Property Liability and Fidelity Insurance | | | | |
| | 000 | 000 | 000 | $9,001.96 |
| | | | | **$48,009.91** |
| **2321 Office of the Superintendent Services** | | | | |
| 113 Administrative Salaries | | | | |
| | 000 | 000 | 000 | $104,258.74 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $7,975.77 |
| 220 Employees  Retirement System | | | | |
| | 000 | 000 | 000 | $8,604.84 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 000 | 000 | 000 | $24,684.48 |
| 240 Worker's Compensation Insurance | | | | |
| | 000 | 000 | 000 | $407.02 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $150.00 |
| 334 Travel | | | | |
| | 000 | 000 | 000 | $1,277.81 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $4,116.32 |
| 640 Dues and Fees | | | | |
| | 000 | 000 | 000 | $734.00 |
| | | | | **$152,208.98** |
| **2329 Other Executive Administration Services** | | | | |
| 313 Services Purchased from a Cooperative | | | | |
| | 000 | 000 | 000 | $4,533.82 |
| | | | | **$4,533.82** |
| **2410 Office of the Principal Services** | | | | |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 113 Administrative Salaries | | | | |
| | 000 | 000 | 000 | $109,690.35 |
| 114 Classified Staff Wages | | | | |
| | 000 | 000 | 000 | $70,594.82 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $13,570.61 |
| 220 Employees  Retirement System | | | | |
| | 000 | 000 | 000 | $12,602.50 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 000 | 000 | 000 | $49,047.61 |
| 240 Worker's Compensation Insurance | | | | |
| | 000 | 000 | 000 | $671.17 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $285.00 |
| 334 Travel | | | | |
| | 000 | 000 | 000 | $416.08 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $1,580.62 |
| 640 Dues and Fees | | | | |
| | 000 | 000 | 000 | $1,155.00 |
| | | | | **$259,613.76** |

**2490 Other Support Services--School Administration**

| | | | | |
|---|---|---|---|---|
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $300.20 |
| | | | | **$300.20** |

**2529 Other Fiscal Services**

| | | | | |
|---|---|---|---|---|
| 113 Administrative Salaries | | | | |
| | 000 | 000 | 000 | $115,860.87 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $8,229.91 |
| 220 Employees  Retirement System | | | | |
| | 000 | 000 | 000 | $7,864.37 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 000 | 000 | 000 | $34,057.02 |
| 240 Worker's Compensation Insurance | | | | |
| | 000 | 000 | 000 | $474.09 |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $2,394.69 |
| 334 Travel | | | | |
| | 000 | 000 | 000 | $1,030.52 |
| 340 Communication | | | | |
| | 000 | 000 | 000 | $5,280.70 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $1,037.20 |
| 640 Dues and Fees | | | | |
| | 000 | 000 | 000 | $626.00 |
| 651 Property Liability and Fidelity Insurance | | | | |
| | 000 | 000 | 000 | $200.00 |
| | | | | **$177,055.37** |
| **2542 Care and Upkeep of Buildings Services** | | | | |
| 114 Classified Staff Wages | | | | |
| | 000 | 000 | 000 | $57,971.11 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $4,367.46 |
| 220 Employees  Retirement System | | | | |
| | 000 | 000 | 000 | $3,425.46 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 000 | 000 | 000 | $1,746.48 |
| 240 Worker's Compensation Insurance | | | | |
| | 000 | 000 | 000 | $868.28 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $41,859.77 |
| 321 Public Utility Services | | | | |
| | 000 | 000 | 000 | $77,436.66 |
| | 000 | 326 | 000 | $15,790.73 |
| | 000 | 327 | 000 | $41,095.25 |
| | 000 | 328 | 000 | $5,500.00 |
| 323 Repairs and Maintenance Services | | | | |
| | 000 | 000 | 000 | $21,948.36 |
| 340 Communication | | | | |
| | 000 | 000 | 000 | $12,909.55 |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $13,059.04 |
| 412 Technology Supplies | | | | |
| | 000 | 000 | 000 | $12.62 |
| 413 Motor Fuel | | | | |
| | 000 | 000 | 000 | $740.37 |
| 651 Property Liability and Fidelity Insurance | | | | |
| | 000 | 000 | 000 | $62,031.00 |
| | | | | **$360,762.14** |
| **2545 Vehicle Servicing and Maintenance Services (Other than Buses)** | | | | |
| 413 Motor Fuel | | | | |
| | 000 | 000 | 000 | $8,215.36 |
| | | | | **$8,215.36** |
| **2549 Other Operation and Maintenance of Plant Services** | | | | |
| 114 Classified Staff Wages | | | | |
| | 000 | 000 | 000 | $107,975.52 |
| 120 Temporary Salaries | | | | |
| | 000 | 000 | 000 | $3,672.00 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $8,343.30 |
| 220 Employees  Retirement System | | | | |
| | 000 | 000 | 000 | $5,594.70 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 000 | 000 | 000 | $22,451.42 |
| 240 Worker's Compensation Insurance | | | | |
| | 000 | 000 | 000 | $1,934.33 |
| 323 Repairs and Maintenance Services | | | | |
| | 000 | 000 | 000 | $258.00 |
| 340 Communication | | | | |
| | 000 | 000 | 000 | $160.00 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $55,817.55 |
| | | | | **$206,206.82** |
| **2559 Other Student Transportation Services** | | | | |
| 114 Classified Staff Wages | | | | |
| | 000 | 000 | 000 | $176,963.96 |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| | 055 | 000 | 000 | $4,050.00 |
| 140 Compensated Absence Salaries | | | | |
| | 000 | 000 | 000 | $4,562.50 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $13,889.86 |
| | 055 | 000 | 000 | $309.85 |
| 220 Employees  Retirement System | | | | |
| | 000 | 000 | 000 | $3,912.48 |
| | 055 | 000 | 000 | $128.25 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 000 | 000 | 000 | $1,446.46 |
| 240 Worker's Compensation Insurance | | | | |
| | 000 | 000 | 000 | $3,930.43 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $4,320.27 |
| 321 Public Utility Services | | | | |
| | 000 | 000 | 000 | $2,427.51 |
| | 000 | 326 | 000 | $594.78 |
| | 000 | 327 | 000 | $992.33 |
| 323 Repairs and Maintenance Services | | | | |
| | 000 | 000 | 000 | $49,245.22 |
| 329 Other Property Services | | | | |
| | 000 | 000 | 000 | $4,112.59 |
| 340 Communication | | | | |
| | 000 | 000 | 000 | $2,221.31 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $5,105.78 |
| 413 Motor Fuel | | | | |
| | 000 | 000 | 000 | $73,867.95 |
| 651 Property Liability and Fidelity Insurance | | | | |
| | 000 | 000 | 000 | $11,715.00 |
| | | | | **$363,796.53** |
| **2569 Other Food Services** | | | | |
| 461 Cost of Sales - Purchased | | | | |
| | 000 | 000 | 000 | $57,986.24 |
| | | | | **$57,986.24** |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

**2573 Warehousing and Distributing Services**

| | | | | |
|---|---|---|---|---|
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $6,109.95 |
| 412 Technology Supplies | | | | |
| | 000 | 000 | 000 | $1,512.12 |
| | | | | **$7,622.07** |

**2574 Printing, Publishing and Duplicating Services**

| | | | | |
|---|---|---|---|---|
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $6,006.76 |
| | | | | **$6,006.76** |

**6100 Male Activities**

| | | | | |
|---|---|---|---|---|
| 111 Certified Staff Salaries | | | | |
| | 000 | 000 | 000 | $47,494.49 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $3,631.58 |
| 220 Employees  Retirement System | | | | |
| | 000 | 000 | 000 | $1,897.14 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $20,524.08 |
| 334 Travel | | | | |
| | 000 | 000 | 000 | $4,736.64 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $2,009.89 |
| | | | | **$80,293.82** |

**6200 Female Activities**

| | | | | |
|---|---|---|---|---|
| 111 Certified Staff Salaries | | | | |
| | 000 | 000 | 000 | $36,027.71 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $2,730.41 |
| 220 Employees  Retirement System | | | | |
| | 000 | 000 | 000 | $1,256.12 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 000 | 000 | 000 | $2,107.26 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $20,850.94 |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 334 Travel | | | | |
| | 000 | 000 | 000 | $8,737.73 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $4,741.14 |
| | | | | **$76,451.31** |
| **6500 Transportation** | | | | |
| 114 Classified Staff Wages | | | | |
| | 000 | 000 | 000 | $27,609.92 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $2,112.18 |
| 220 Employees Retirement System | | | | |
| | 000 | 000 | 000 | $876.45 |
| | | | | **$30,598.55** |
| **6900 Combined Activities** | | | | |
| 111 Certified Staff Salaries | | | | |
| | 000 | 000 | 000 | $70,068.00 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $5,338.48 |
| 220 Employees Retirement System | | | | |
| | 000 | 000 | 000 | $3,877.15 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $31,429.31 |
| 325 Rentals | | | | |
| | 000 | 000 | 000 | $660.00 |
| 334 Travel | | | | |
| | 000 | 000 | 000 | $11,349.44 |
| 340 Communication | | | | |
| | 000 | 000 | 000 | $135.00 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $10,173.91 |
| 640 Dues and Fees | | | | |
| | 000 | 000 | 000 | $1,321.20 |
| | | | | **$134,352.49** |
| | | | **Fund 10 Total** | **$4,919,434.20** |

**Capital Outlay Fund(21)**

**1111 Elem Regular Term**

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 421 Printed Textbooks | | | | |
| | 000 | 000 | 000 | $45,570.23 |
| 471 Computer Equipment (Non-Capitalized) | | | | |
| | 000 | 000 | 000 | $37,174.03 |
| 472 Computer Software (Administrative) | | | | |
| | 000 | 000 | 000 | $22,195.46 |
| 479 Other Non Consumable Supplies | | | | |
| | 000 | 000 | 000 | $38,791.96 |
| | | | | **$143,731.68** |

**1121 MS Regular Term**

| | | | | |
|---|---|---|---|---|
| 421 Printed Textbooks | | | | |
| | 000 | 000 | 000 | $10,985.03 |
| 471 Computer Equipment (Non-Capitalized) | | | | |
| | 000 | 000 | 000 | $18,587.02 |
| 472 Computer Software (Administrative) | | | | |
| | 000 | 000 | 000 | $9,340.22 |
| 479 Other Non Consumable Supplies | | | | |
| | 000 | 000 | 000 | $15,109.81 |
| | | | | **$54,022.08** |

**1131 HS Regular Term**

| | | | | |
|---|---|---|---|---|
| 421 Printed Textbooks | | | | |
| | 000 | 000 | 000 | $55,383.00 |
| 471 Computer Equipment (Non-Capitalized) | | | | |
| | 000 | 000 | 000 | $37,174.03 |
| 472 Computer Software (Administrative) | | | | |
| | 000 | 000 | 000 | $18,680.46 |
| 473 Computer Licensing Fees | | | | |
| | 000 | 000 | 000 | $2,000.00 |
| 479 Other Non Consumable Supplies | | | | |
| | 000 | 000 | 000 | $43,167.16 |
| | | | | **$156,404.65** |

**1273 Improving the Academic Achievement of the Disadvantaged, Title I**

| | | | | |
|---|---|---|---|---|
| 479 Other Non Consumable Supplies | | | | |
| | 016 | 000 | 000 | $1,145.40 |
| | | | | **$1,145.40** |

**2222 School Library Services**

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 472 Computer Software (Administrative) | | | | |
| | 000 | 000 | 000 | $1,494.40 |
| 560 Library Media | | | | |
| | 000 | 000 | 000 | $4,472.16 |
| | | | | **$5,966.56** |
| **2529 Other Fiscal Services** | | | | |
| 472 Computer Software (Administrative) | | | | |
| | 000 | 000 | 000 | $13,600.00 |
| 479 Other Non Consumable Supplies | | | | |
| | 000 | 000 | 000 | $1,779.99 |
| | | | | **$15,379.99** |
| **2539 Other Facilities Acquisition and Construction Services** | | | | |
| 530 Improvements Other Than Buildings | | | | |
| | 000 | 000 | 000 | $133,188.45 |
| | | | | **$133,188.45** |
| **2542 Care and Upkeep of Buildings Services** | | | | |
| 479 Other Non Consumable Supplies | | | | |
| | 000 | 000 | 000 | $175,576.00 |
| | 056 | 000 | 000 | $142,044.19 |
| | | | | **$317,620.19** |
| **2559 Other Student Transportation Services** | | | | |
| 323 Repairs and Maintenance Services | | | | |
| | 000 | 000 | 000 | $16,937.80 |
| 550 Vehicles (Licensed) | | | | |
| | 000 | 000 | 000 | $84,630.10 |
| | | | | **$101,567.90** |
| **2574 Printing, Publishing and Duplicating Services** | | | | |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $9,176.76 |
| | | | | **$9,176.76** |
| **5000 Debt Services (Includes Lease Purchase Pmts)** | | | | |
| 611 Principal | | | | |
| | 000 | 000 | 000 | $439,425.64 |
| 612 Interest | | | | |
| | 000 | 000 | 000 | $195,807.50 |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 613 Fiscal Agents Fees | | | | |
| | 000 | 000 | 000 | $175.00 |
| | | | | **$635,408.14** |
| **6100 Male Activities** | | | | |
| 479 Other Non Consumable Supplies | | | | |
| | 000 | 000 | 000 | $35,173.99 |
| | | | | **$35,173.99** |
| **6200 Female Activities** | | | | |
| 479 Other Non Consumable Supplies | | | | |
| | 000 | 000 | 000 | $8,137.65 |
| | | | | **$8,137.65** |
| **6900 Combined Activities** | | | | |
| 479 Other Non Consumable Supplies | | | | |
| | 000 | 000 | 000 | $25,383.38 |
| | | | | **$25,383.38** |
| **8110 Transfers Out** | | | | |
| 690 Miscellaneous Objects | | | | |
| | 000 | 000 | 000 | $4,000,000.00 |
| | | | | **$4,000,000.00** |
| | | | **Fund 21 Total** | **$5,642,306.82** |
| **Special Education Fund(22)** | | | | |
| **1221 Programs for Students with Mild to Moderate Disabilities** | | | | |
| 111 Certified Staff Salaries | | | | |
| | 061 | 000 | 000 | $112,606.88 |
| | 062 | 000 | 000 | $68,280.13 |
| | 063 | 000 | 000 | $6,215.80 |
| 112 Instructional Aide/Paraprofessional Salaries | | | | |
| | 061 | 000 | 000 | $140,147.27 |
| | 062 | 000 | 000 | $65,222.28 |
| | 063 | 000 | 000 | $80,715.40 |
| 120 Temporary Salaries | | | | |
| | 061 | 000 | 000 | $4,582.50 |
| | 062 | 000 | 000 | $2,437.50 |
| | 063 | 000 | 000 | $6,191.25 |
| 210 Social Security | | | | |
| | 061 | 000 | 000 | $17,231.23 |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| | 062 | 000 | 000 | $9,696.43 |
| | 063 | 000 | 000 | $6,813.46 |
| 220 Employees Retirement System | | | | |
| | 061 | 000 | 000 | $15,508.06 |
| | 062 | 000 | 000 | $7,991.93 |
| | 063 | 000 | 000 | $5,317.38 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 061 | 000 | 000 | $79,154.80 |
| | 062 | 000 | 000 | $38,054.48 |
| | 063 | 000 | 000 | $31,563.38 |
| 240 Worker's Compensation Insurance | | | | |
| | 061 | 000 | 000 | $451.39 |
| | 062 | 000 | 000 | $451.39 |
| | 063 | 000 | 000 | $451.39 |
| 250 Unemployment Insurance | | | | |
| | 063 | 000 | 000 | $989.17 |
| 411 Non-Technology Supplies | | | | |
| | 061 | 000 | 000 | $707.91 |
| | 063 | 000 | 000 | $1,182.55 |
| 424 Instructional Workbooks/Classroom Subscriptions | | | | |
| | 061 | 000 | 000 | $89.00 |
| | | | | **$702,052.96** |
| **1222 Programs for Students with Severe Disabilities** | | | | |
| 111 Certified Staff Salaries | | | | |
| | 000 | 000 | 000 | $49,666.35 |
| 112 Instructional Aide/Paraprofessional Salaries | | | | |
| | 000 | 000 | 000 | $33,131.36 |
| 119 Other Compensation | | | | |
| | 000 | 000 | 000 | $500.00 |
| 120 Temporary Salaries | | | | |
| | 000 | 000 | 000 | $1,495.00 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $6,426.98 |
| 220 Employees Retirement System | | | | |
| | 000 | 000 | 000 | $5,057.57 |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 230 Group Health/Life/Dental Insurance | | | | |
| | 000 | 000 | 000 | $19,825.62 |
| 240 Worker's Compensation Insurance | | | | |
| | 000 | 000 | 000 | $451.39 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $225.00 |
| 334 Travel | | | | |
| | 000 | 000 | 000 | $48.98 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $605.38 |
| | | | | **$117,433.63** |
| **1226 Early Childhood Programs (3-5)** | | | | |
| 313 Services Purchased from a Cooperative | | | | |
| | 000 | 000 | 000 | $10,609.20 |
| | | | | **$10,609.20** |
| **2142 Psychological Testing Services** | | | | |
| 313 Services Purchased from a Cooperative | | | | |
| | 000 | 000 | 000 | $23,554.68 |
| | | | | **$23,554.68** |
| **2152 Speech Pathology Services** | | | | |
| 313 Services Purchased from a Cooperative | | | | |
| | 000 | 000 | 000 | $34,448.83 |
| | | | | **$34,448.83** |
| **2171 Physical Therapy** | | | | |
| 313 Services Purchased from a Cooperative | | | | |
| | 000 | 000 | 000 | $7,970.28 |
| | | | | **$7,970.28** |
| **2172 Occupational Therapy** | | | | |
| 313 Services Purchased from a Cooperative | | | | |
| | 000 | 000 | 000 | $13,759.68 |
| | | | | **$13,759.68** |
| **2312 Board Secretary Services** | | | | |
| 114 Classified Staff Wages | | | | |
| | 000 | 000 | 000 | $600.00 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $45.90 |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 334 Travel | | | | |
| | 000 | 000 | 000 | $197.88 |
| | | | | **$843.78** |
| | | | **Fund 22 Total** | **$910,673.04** |
| **Capital Projects Fund #1(41)** | | | | |
| **2535 Building Acquisition, Construction and Improvements Services** | | | | |
| 520 Buildings | | | | |
| | 000 | 000 | 000 | $6,648,225.81 |
| | | | | **$6,648,225.81** |
| | | | **Fund 41 Total** | **$6,648,225.81** |
| **Food Service Fund(51)** | | | | |
| **2569 Other Food Services** | | | | |
| 114 Classified Staff Wages | | | | |
| | 000 | 000 | 000 | $129,476.60 |
| 210 Social Security | | | | |
| | 000 | 000 | 000 | $9,777.92 |
| 220 Employees  Retirement System | | | | |
| | 000 | 000 | 000 | $6,772.49 |
| 230 Group Health/Life/Dental Insurance | | | | |
| | 000 | 000 | 000 | $32,910.65 |
| 240 Worker's Compensation Insurance | | | | |
| | 000 | 000 | 000 | $1,848.91 |
| 319 Other Professional and Technical Services | | | | |
| | 000 | 000 | 000 | $8,299.77 |
| 323 Repairs and Maintenance Services | | | | |
| | 000 | 000 | 000 | $2,194.03 |
| 411 Non-Technology Supplies | | | | |
| | 000 | 000 | 000 | $13,856.36 |
| 461 Cost of Sales - Purchased | | | | |
| | 000 | 000 | 000 | $125,992.34 |
| | 555 | 000 | 000 | $31,390.99 |
| 462 Cost of Sales - Donated | | | | |
| | 000 | 000 | 000 | $21,894.52 |
| 479 Other Non Consumable Supplies | | | | |
| | 000 | 000 | 000 | $1,045.80 |

# K12 Expenditure by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | | |
|---|---|---|---|---|
| 640 Dues and Fees | | | | |
| | 000 | 000 | 000 | $204.00 |
| 910 Depreciation--Local Funds | | | | |
| | 000 | 000 | 000 | $23,209.54 |
| | | | | **$408,873.92** |
| | | | **Fund 51 Total** | **$408,873.92** |
| **Other Enterprise Funds(53)** | | | | |
| **1131 HS Regular Term** | | | | |
| 411 Non-Technology Supplies | | | | |
| | 080 | 000 | 000 | $15.98 |
| | | | | **$15.98** |
| **1132 HS Summer Term** | | | | |
| 119 Other Compensation | | | | |
| | 080 | 000 | 000 | $12,582.00 |
| 210 Social Security | | | | |
| | 080 | 000 | 000 | $962.52 |
| 220 Employees  Retirement System | | | | |
| | 080 | 000 | 000 | $754.92 |
| | | | | **$14,299.44** |
| **1141 Regular Preschool** | | | | |
| 240 Worker's Compensation Insurance | | | | |
| | 008 | 000 | 000 | $46.33 |
| | | | | **$46.33** |
| | | | **Fund 53 Total** | **$14,361.75** |

# K12 Expenditure by Fund

**District Number: 19004**
**District Name: Deuel 19-4**

# K12 Expenditure by Fund / Function / Object

**District Number: 19004**
**District Name: Deuel 19-4**

| Expenditure Function | Expenditure Object | Amount |
|---|---|---|
| General Fund (10) | | |
| 1111 Elem Regular Term | | |
| | 111 Certified Staff Salaries | $773,680.65 |
| | 112 Instructional Aide/Paraprofessional Salaries | $35,255.37 |
| | 120 Temporary Salaries | $15,205.00 |
| | 210 Social Security | $59,224.44 |
| | 220 Employees Retirement System | $48,435.16 |
| | 230 Group Health/Life/Dental Insurance | $81,602.30 |
| | 240 Worker's Compensation Insurance | $3,048.34 |
| | 319 Other Professional and Technical Services | $1,289.10 |
| | 334 Travel | $177.00 |
| | 411 Non-Technology Supplies | $24,038.42 |
| | 424 Instructional Workbooks/Classroom Subscriptions | $1,598.00 |
| | | **$1,043,553.78** |
| 1112 Elem Summer Term | | |
| | 111 Certified Staff Salaries | $12,425.00 |
| | 112 Instructional Aide/Paraprofessional Salaries | $13,450.00 |
| | 210 Social Security | $1,979.47 |
| | 220 Employees Retirement System | $1,451.10 |
| | 411 Non-Technology Supplies | $30.85 |
| | | **$29,336.42** |
| 1121 MS Regular Term | | |
| | 111 Certified Staff Salaries | $343,956.48 |
| | 120 Temporary Salaries | $10,427.50 |
| | 210 Social Security | $26,156.32 |
| | 220 Employees Retirement System | $19,825.01 |
| | 230 Group Health/Life/Dental Insurance | $49,548.72 |
| | 240 Worker's Compensation Insurance | $1,403.45 |
| | 319 Other Professional and Technical Services | $140.00 |
| | 411 Non-Technology Supplies | $1,106.47 |
| | 424 Instructional Workbooks/Classroom Subscriptions | $1,815.99 |
| | | **$454,379.94** |
| 1131 HS Regular Term | | |
| | 111 Certified Staff Salaries | $633,893.09 |
| | 120 Temporary Salaries | $35,425.00 |

# K12 Expenditure by Fund / Function / Object

**District Number: 19004**
**District Name: Deuel 19-4**

| Expenditure Function | Expenditure Object | Amount |
|---|---|---|
| 1131 HS Regular Term | | |
| | 210 Social Security | $50,014.36 |
| | 220 Employees Retirement System | $38,129.66 |
| | 230 Group Health/Life/Dental Insurance | $66,792.75 |
| | 240 Worker's Compensation Insurance | $2,652.15 |
| | 319 Other Professional and Technical Services | $1,500.00 |
| | 323 Repairs and Maintenance Services | $407.59 |
| | 334 Travel | $10.17 |
| | 411 Non-Technology Supplies | $61,936.64 |
| | 424 Instructional Workbooks/Classroom Subscriptions | $2,998.30 |
| | | **$893,759.71** |
| 1141 Regular Preschool | | |
| | 111 Certified Staff Salaries | $34,626.70 |
| | 112 Instructional Aide/Paraprofessional Salaries | $19,124.47 |
| | 120 Temporary Salaries | $2,632.50 |
| | 210 Social Security | $4,145.54 |
| | 220 Employees Retirement System | $3,232.64 |
| | 230 Group Health/Life/Dental Insurance | $18,200.11 |
| | 240 Worker's Compensation Insurance | $42.39 |
| | 411 Non-Technology Supplies | $971.49 |
| | | **$82,975.84** |
| 1273 Improving the Academic Achievement of the Disadvantaged, Title I | | |
| | 111 Certified Staff Salaries | $51,254.50 |
| | 112 Instructional Aide/Paraprofessional Salaries | $21,820.04 |
| | 210 Social Security | $5,523.74 |
| | 220 Employees Retirement System | $4,372.95 |
| | 230 Group Health/Life/Dental Insurance | $9,813.40 |
| | 240 Worker's Compensation Insurance | $307.48 |
| | 319 Other Professional and Technical Services | $30,030.22 |
| | 411 Non-Technology Supplies | $1,805.27 |
| | | **$124,927.60** |
| 2129 Other Guidance Services | | |
| | 111 Certified Staff Salaries | $149,124.84 |
| | 119 Other Compensation | $18.58 |
| | 210 Social Security | $11,353.31 |

# K12 Expenditure by Fund / Function / Object

**District Number: 19004**
**District Name: Deuel 19-4**

| Expenditure Function | Expenditure Object | Amount |
|---|---|---|
| 2129 Other Guidance Services | | |
| | 220 Employees Retirement System | $8,947.44 |
| | 230 Group Health/Life/Dental Insurance | $18,367.01 |
| | 240 Worker's Compensation Insurance | $395.20 |
| | 319 Other Professional and Technical Services | $120.00 |
| | 334 Travel | $90.00 |
| | 411 Non-Technology Supplies | $921.32 |
| | | **$189,337.70** |
| 2139 Other Health Services | | |
| | 319 Other Professional and Technical Services | $6,958.90 |
| | | **$6,958.90** |
| 2219 Other Improvement of Instruction Services | | |
| | 119 Other Compensation | $7,500.00 |
| | 210 Social Security | $573.81 |
| | 220 Employees Retirement System | $435.00 |
| | 290 Other Employee Benefits | $1,250.00 |
| | 319 Other Professional and Technical Services | $12,829.37 |
| | | **$22,588.18** |
| 2222 School Library Services | | |
| | 114 Classified Staff Wages | $19,057.37 |
| | 210 Social Security | $1,457.87 |
| | 220 Employees Retirement System | $1,143.44 |
| | 240 Worker's Compensation Insurance | $81.80 |
| | 411 Non-Technology Supplies | $1,043.67 |
| | | **$22,784.15** |
| 2227 Technology in School | | |
| | 113 Administrative Salaries | $49,644.85 |
| | 210 Social Security | $3,784.42 |
| | 220 Employees Retirement System | $2,028.96 |
| | 230 Group Health/Life/Dental Insurance | $4,155.42 |
| | 240 Worker's Compensation Insurance | $131.07 |
| | 319 Other Professional and Technical Services | $1,856.00 |
| | 411 Non-Technology Supplies | $1,559.78 |
| | 412 Technology Supplies | $3,411.10 |
| | | **$66,571.60** |

# K12 Expenditure by Fund / Function / Object

**District Number: 19004**
**District Name: Deuel 19-4**

| Expenditure Function | Expenditure Object | Amount |
|---|---|---|
| 2314 Election Services | | |
| | 119 Other Compensation | $688.28 |
| | 411 Non-Technology Supplies | $67.54 |
| | | **$755.82** |
| 2315 Legal Services | | |
| | 319 Other Professional and Technical Services | $363.59 |
| | | **$363.59** |
| 2317 Audit Services | | |
| | 319 Other Professional and Technical Services | $7,126.84 |
| | | **$7,126.84** |
| 2319 Other Board of Education Services | | |
| | 114 Classified Staff Wages | $10,755.00 |
| | 210 Social Security | $822.79 |
| | 319 Other Professional and Technical Services | $18,013.28 |
| | 334 Travel | $2,340.56 |
| | 350 Advertising | $150.00 |
| | 411 Non-Technology Supplies | $4,481.32 |
| | 640 Dues and Fees | $2,445.00 |
| | 651 Property Liability and Fidelity Insurance | $9,001.96 |
| | | **$48,009.91** |
| 2321 Office of the Superintendent Services | | |
| | 113 Administrative Salaries | $104,258.74 |
| | 210 Social Security | $7,975.77 |
| | 220 Employees  Retirement System | $8,604.84 |
| | 230 Group Health/Life/Dental Insurance | $24,684.48 |
| | 240 Worker's Compensation Insurance | $407.02 |
| | 319 Other Professional and Technical Services | $150.00 |
| | 334 Travel | $1,277.81 |
| | 411 Non-Technology Supplies | $4,116.32 |
| | 640 Dues and Fees | $734.00 |
| | | **$152,208.98** |
| 2329 Other Executive Administration Services | | |
| | 313 Services Purchased from a Cooperative | $4,533.82 |
| | | **$4,533.82** |

# K12 Expenditure by Fund / Function / Object

**District Number: 19004**
**District Name: Deuel 19-4**

| Expenditure Function | Expenditure Object | Amount |
|---|---|---|
| 2410 Office of the Principal Services | | |
| | 113 Administrative Salaries | $109,690.35 |
| | 114 Classified Staff Wages | $70,594.82 |
| | 210 Social Security | $13,570.61 |
| | 220 Employees Retirement System | $12,602.50 |
| | 230 Group Health/Life/Dental Insurance | $49,047.61 |
| | 240 Worker's Compensation Insurance | $671.17 |
| | 319 Other Professional and Technical Services | $285.00 |
| | 334 Travel | $416.08 |
| | 411 Non-Technology Supplies | $1,580.62 |
| | 640 Dues and Fees | $1,155.00 |
| | | **$259,613.76** |
| 2490 Other Support Services--School Administration | | |
| | 319 Other Professional and Technical Services | $300.20 |
| | | **$300.20** |
| 2529 Other Fiscal Services | | |
| | 113 Administrative Salaries | $115,860.87 |
| | 210 Social Security | $8,229.91 |
| | 220 Employees Retirement System | $7,864.37 |
| | 230 Group Health/Life/Dental Insurance | $34,057.02 |
| | 240 Worker's Compensation Insurance | $474.09 |
| | 319 Other Professional and Technical Services | $2,394.69 |
| | 334 Travel | $1,030.52 |
| | 340 Communication | $5,280.70 |
| | 411 Non-Technology Supplies | $1,037.20 |
| | 640 Dues and Fees | $626.00 |
| | 651 Property Liability and Fidelity Insurance | $200.00 |
| | | **$177,055.37** |
| 2542 Care and Upkeep of Buildings Services | | |
| | 114 Classified Staff Wages | $57,971.11 |
| | 210 Social Security | $4,367.46 |
| | 220 Employees Retirement System | $3,425.46 |
| | 230 Group Health/Life/Dental Insurance | $1,746.48 |
| | 240 Worker's Compensation Insurance | $868.28 |
| | 319 Other Professional and Technical Services | $41,859.77 |

# K12 Expenditure by Fund / Function / Object

**District Number: 19004**
**District Name: Deuel 19-4**

| Expenditure Function | Expenditure Object | Amount |
|---|---|---|
| 2542 Care and Upkeep of Buildings Services | | |
| | 321 Public Utility Services | $139,822.64 |
| | 323 Repairs and Maintenance Services | $21,948.36 |
| | 340 Communication | $12,909.55 |
| | 411 Non-Technology Supplies | $13,059.04 |
| | 412 Technology Supplies | $12.62 |
| | 413 Motor Fuel | $740.37 |
| | 651 Property Liability and Fidelity Insurance | $62,031.00 |
| | | **$360,762.14** |
| 2545 Vehicle Servicing and Maintenance Services (Other than Buses) | | |
| | 413 Motor Fuel | $8,215.36 |
| | | **$8,215.36** |
| 2549 Other Operation and Maintenance of Plant Services | | |
| | 114 Classified Staff Wages | $107,975.52 |
| | 120 Temporary Salaries | $3,672.00 |
| | 210 Social Security | $8,343.30 |
| | 220 Employees Retirement System | $5,594.70 |
| | 230 Group Health/Life/Dental Insurance | $22,451.42 |
| | 240 Worker's Compensation Insurance | $1,934.33 |
| | 323 Repairs and Maintenance Services | $258.00 |
| | 340 Communication | $160.00 |
| | 411 Non-Technology Supplies | $55,817.55 |
| | | **$206,206.82** |
| 2559 Other Student Transportation Services | | |
| | 114 Classified Staff Wages | $181,013.96 |
| | 140 Compensated Absence Salaries | $4,562.50 |
| | 210 Social Security | $14,199.71 |
| | 220 Employees Retirement System | $4,040.73 |
| | 230 Group Health/Life/Dental Insurance | $1,446.46 |
| | 240 Worker's Compensation Insurance | $3,930.43 |
| | 319 Other Professional and Technical Services | $4,320.27 |
| | 321 Public Utility Services | $4,014.62 |
| | 323 Repairs and Maintenance Services | $49,245.22 |
| | 329 Other Property Services | $4,112.59 |
| | 340 Communication | $2,221.31 |

# K12 Expenditure by Fund / Function / Object

**District Number: 19004**
**District Name: Deuel 19-4**

| Expenditure Function | Expenditure Object | Amount |
|---|---|---|
| 2559 Other Student Transportation Services | | |
| | 411 Non-Technology Supplies | $5,105.78 |
| | 413 Motor Fuel | $73,867.95 |
| | 651 Property Liability and Fidelity Insurance | $11,715.00 |
| | | **$363,796.53** |
| 2569 Other Food Services | | |
| | 461 Cost of Sales - Purchased | $57,986.24 |
| | | **$57,986.24** |
| 2573 Warehousing and Distributing Services | | |
| | 411 Non-Technology Supplies | $6,109.95 |
| | 412 Technology Supplies | $1,512.12 |
| | | **$7,622.07** |
| 2574 Printing, Publishing and Duplicating Services | | |
| | 411 Non-Technology Supplies | $6,006.76 |
| | | **$6,006.76** |
| 6100 Male Activities | | |
| | 111 Certified Staff Salaries | $47,494.49 |
| | 210 Social Security | $3,631.58 |
| | 220 Employees Retirement System | $1,897.14 |
| | 319 Other Professional and Technical Services | $20,524.08 |
| | 334 Travel | $4,736.64 |
| | 411 Non-Technology Supplies | $2,009.89 |
| | | **$80,293.82** |
| 6200 Female Activities | | |
| | 111 Certified Staff Salaries | $36,027.71 |
| | 210 Social Security | $2,730.41 |
| | 220 Employees Retirement System | $1,256.12 |
| | 230 Group Health/Life/Dental Insurance | $2,107.26 |
| | 319 Other Professional and Technical Services | $20,850.94 |
| | 334 Travel | $8,737.73 |
| | 411 Non-Technology Supplies | $4,741.14 |
| | | **$76,451.31** |
| 6500 Transportation | | |
| | 114 Classified Staff Wages | $27,609.92 |
| | 210 Social Security | $2,112.18 |

# K12 Expenditure by Fund / Function / Object

**District Number: 19004**
**District Name: Deuel 19-4**

| Expenditure Function | Expenditure Object | Amount |
|---|---|---|
| 6500 Transportation | | |
| | 220 Employees Retirement System | $876.45 |
| | | **$30,598.55** |
| 6900 Combined Activities | | |
| | 111 Certified Staff Salaries | $70,068.00 |
| | 210 Social Security | $5,338.48 |
| | 220 Employees Retirement System | $3,877.15 |
| | 319 Other Professional and Technical Services | $31,429.31 |
| | 325 Rentals | $660.00 |
| | 334 Travel | $11,349.44 |
| | 340 Communication | $135.00 |
| | 411 Non-Technology Supplies | $10,173.91 |
| | 640 Dues and Fees | $1,321.20 |
| | | **$134,352.49** |
| | | **$4,919,434.20** |
| Capital Outlay Fund (21) | | |
| 1111 Elem Regular Term | | |
| | 421 Printed Textbooks | $45,570.23 |
| | 471 Computer Equipment (Non-Capitalized) | $37,174.03 |
| | 472 Computer Software (Administrative) | $22,195.46 |
| | 479 Other Non Consumable Supplies | $38,791.96 |
| | | **$143,731.68** |
| 1121 MS Regular Term | | |
| | 421 Printed Textbooks | $10,985.03 |
| | 471 Computer Equipment (Non-Capitalized) | $18,587.02 |
| | 472 Computer Software (Administrative) | $9,340.22 |
| | 479 Other Non Consumable Supplies | $15,109.81 |
| | | **$54,022.08** |
| 1131 HS Regular Term | | |
| | 421 Printed Textbooks | $55,383.00 |
| | 471 Computer Equipment (Non-Capitalized) | $37,174.03 |
| | 472 Computer Software (Administrative) | $18,680.46 |
| | 473 Computer Licensing Fees | $2,000.00 |
| | 479 Other Non Consumable Supplies | $43,167.16 |

# K12 Expenditure by Fund / Function / Object

**District Number: 19004**
**District Name: Deuel 19-4**

| Expenditure Function | Expenditure Object | Amount |
|---|---|---|
| | | **$156,404.65** |
| 1273 Improving the Academic Achievement of the Disadvantaged, Title I | | |
| | 479 Other Non Consumable Supplies | $1,145.40 |
| | | **$1,145.40** |
| 2222 School Library Services | | |
| | 472 Computer Software (Administrative) | $1,494.40 |
| | 560 Library Media | $4,472.16 |
| | | **$5,966.56** |
| 2529 Other Fiscal Services | | |
| | 472 Computer Software (Administrative) | $13,600.00 |
| | 479 Other Non Consumable Supplies | $1,779.99 |
| | | **$15,379.99** |
| 2539 Other Facilities Acquisition and Construction Services | | |
| | 530 Improvements Other Than Buildings | $133,188.45 |
| | | **$133,188.45** |
| 2542 Care and Upkeep of Buildings Services | | |
| | 479 Other Non Consumable Supplies | $317,620.19 |
| | | **$317,620.19** |
| 2559 Other Student Transportation Services | | |
| | 323 Repairs and Maintenance Services | $16,937.80 |
| | 550 Vehicles (Licensed) | $84,630.10 |
| | | **$101,567.90** |
| 2574 Printing, Publishing and Duplicating Services | | |
| | 319 Other Professional and Technical Services | $9,176.76 |
| | | **$9,176.76** |
| 5000 Debt Services (Includes Lease Purchase Pmts) | | |
| | 611 Principal | $439,425.64 |
| | 612 Interest | $195,807.50 |
| | 613 Fiscal Agents Fees | $175.00 |
| | | **$635,408.14** |
| 6100 Male Activities | | |
| | 479 Other Non Consumable Supplies | $35,173.99 |
| | | **$35,173.99** |

# K12 Expenditure by Fund / Function / Object

**District Number: 19004**
**District Name: Deuel 19-4**

| Expenditure Function | Expenditure Object | Amount |
|---|---|---|
| 6200 Female Activities | | |
| | 479 Other Non Consumable Supplies | $8,137.65 |
| | | **$8,137.65** |
| 6900 Combined Activities | | |
| | 479 Other Non Consumable Supplies | $25,383.38 |
| | | **$25,383.38** |
| 8110 Transfers Out | | |
| | 690 Miscellaneous Objects | $4,000,000.00 |
| | | **$4,000,000.00** |
| | | **$5,642,306.82** |
| Special Education Fund (22) | | |
| 1221 Programs for Students with Mild to Moderate Disabilities | | |
| | 111 Certified Staff Salaries | $187,102.81 |
| | 112 Instructional Aide/Paraprofessional Salaries | $286,084.95 |
| | 120 Temporary Salaries | $13,211.25 |
| | 210 Social Security | $33,741.12 |
| | 220 Employees Retirement System | $28,817.37 |
| | 230 Group Health/Life/Dental Insurance | $148,772.66 |
| | 240 Worker's Compensation Insurance | $1,354.17 |
| | 250 Unemployment Insurance | $989.17 |
| | 411 Non-Technology Supplies | $1,890.46 |
| | 424 Instructional Workbooks/Classroom Subscriptions | $89.00 |
| | | **$702,052.96** |
| 1222 Programs for Students with Severe Disabilities | | |
| | 111 Certified Staff Salaries | $49,666.35 |
| | 112 Instructional Aide/Paraprofessional Salaries | $33,131.36 |
| | 119 Other Compensation | $500.00 |
| | 120 Temporary Salaries | $1,495.00 |
| | 210 Social Security | $6,426.98 |
| | 220 Employees Retirement System | $5,057.57 |
| | 230 Group Health/Life/Dental Insurance | $19,825.62 |
| | 240 Worker's Compensation Insurance | $451.39 |
| | 319 Other Professional and Technical Services | $225.00 |
| | 334 Travel | $48.98 |

# K12 Expenditure by Fund / Function / Object

**District Number: 19004**
**District Name: Deuel 19-4**

| Expenditure Function | Expenditure Object | Amount |
|---|---|---|
| 1222 Programs for Students with Severe Disabilities | | |
| | 411 Non-Technology Supplies | $605.38 |
| | | **$117,433.63** |
| 1226 Early Childhood Programs (3-5) | | |
| | 313 Services Purchased from a Cooperative | $10,609.20 |
| | | **$10,609.20** |
| 2142 Psychological Testing Services | | |
| | 313 Services Purchased from a Cooperative | $23,554.68 |
| | | **$23,554.68** |
| 2152 Speech Pathology Services | | |
| | 313 Services Purchased from a Cooperative | $34,448.83 |
| | | **$34,448.83** |
| 2171 Physical Therapy | | |
| | 313 Services Purchased from a Cooperative | $7,970.28 |
| | | **$7,970.28** |
| 2172 Occupational Therapy | | |
| | 313 Services Purchased from a Cooperative | $13,759.68 |
| | | **$13,759.68** |
| 2312 Board Secretary Services | | |
| | 114 Classified Staff Wages | $600.00 |
| | 210 Social Security | $45.90 |
| | 334 Travel | $197.88 |
| | | **$843.78** |
| | | **$910,673.04** |
| Capital Projects Fund #1 (41) | | |
| 2535 Building Acquisition, Construction and Improvements Services | | |
| | 520 Buildings | $6,648,225.81 |
| | | **$6,648,225.81** |
| | | **$6,648,225.81** |
| Food Service Fund (51) | | |
| 2569 Other Food Services | | |
| | 114 Classified Staff Wages | $129,476.60 |
| | 210 Social Security | $9,777.92 |
| | 220 Employees Retirement System | $6,772.49 |

# K12 Expenditure by Fund / Function / Object

**District Number: 19004**
**District Name: Deuel 19-4**

| Expenditure Function | Expenditure Object | Amount |
|---|---|---|
| 2569 Other Food Services | | |
| | 230 Group Health/Life/Dental Insurance | $32,910.65 |
| | 240 Worker's Compensation Insurance | $1,848.91 |
| | 319 Other Professional and Technical Services | $8,299.77 |
| | 323 Repairs and Maintenance Services | $2,194.03 |
| | 411 Non-Technology Supplies | $13,856.36 |
| | 461 Cost of Sales - Purchased | $157,383.33 |
| | 462 Cost of Sales - Donated | $21,894.52 |
| | 479 Other Non Consumable Supplies | $1,045.80 |
| | 640 Dues and Fees | $204.00 |
| | 910 Depreciation--Local Funds | $23,209.54 |
| | | **$408,873.92** |
| | | **$408,873.92** |
| Other Enterprise Funds (53) | | |
| 1131 HS Regular Term | | |
| | 411 Non-Technology Supplies | $15.98 |
| | | **$15.98** |
| 1132 HS Summer Term | | |
| | 119 Other Compensation | $12,582.00 |
| | 210 Social Security | $962.52 |
| | 220 Employees  Retirement System | $754.92 |
| | | **$14,299.44** |
| 1141 Regular Preschool | | |
| | 240 Worker's Compensation Insurance | $46.33 |
| | | **$46.33** |
| | | **$14,361.75** |

# K12 Revenue by Fund

**District Number: 19004**
**District Name: Deuel 19-4**

| Revenue Account | Operation Unit | Facility | Amount |
|---|---|---|---|
| **General Fund (10)** | | | |
| 1110 Ad Valorem Taxes | 000 | | $981,524.69 |
| 1110 Ad Valorem Taxes | 212 | | $6,693.99 |
| 1110 Ad Valorem Taxes | 222 | | $787,357.03 |
| 1110 Ad Valorem Taxes | 223 | | $212,885.78 |
| 1120 Prior Years Ad Valorem Taxes | 000 | | $4,396.89 |
| 1140 Utility Tax | 000 | | $282,762.70 |
| 1190 Penalties and Interest on Taxes | 000 | | $3,541.68 |
| 1510 Investment Earnings | 000 | | $60,881.18 |
| 1660 Other Sales | 000 | | $50,152.06 |
| 1710 Admissions | 000 | | $4,531.00 |
| 1710 Admissions | 110 | | $4,081.93 |
| 1710 Admissions | 111 | | $5,172.21 |
| 1710 Admissions | 112 | | $4,400.02 |
| 1710 Admissions | 113 | | $303.00 |
| 1710 Admissions | 114 | | $1,375.00 |
| 1710 Admissions | 115 | | $2,928.00 |
| 1710 Admissions | 116 | | $1,539.00 |
| 1710 Admissions | 119 | | $785.00 |
| 1710 Admissions | 120 | | $1,400.00 |
| 1710 Admissions | 121 | | $5,267.80 |
| 1710 Admissions | 122 | | $483.00 |
| 1790 Other Student Activity Income | 000 | | $1,620.00 |
| 1910 Rentals | 000 | | $5,380.00 |
| 1973 Medicaid Indirect Administrative Services | 000 | | $3,402.61 |
| 1990 Other | 000 | | $15,452.85 |
| 2110 County Apportionment | 000 | | $29,008.70 |
| 2200 Revenue in Lieu of Taxes | 000 | | $4,783.82 |
| 3111 State Aid | 000 | | $1,579,570.00 |
| 3112 State Apportionment | 000 | | $46,288.97 |
| 3113 Renewable Facility Tax | 000 | | $704,004.34 |
| 3114 Bank Franchise Tax | 000 | | $24,644.67 |

# K12 Revenue by Fund

## District Number: 19004
## District Name: Deuel 19-4

| | | | |
|---|---|---|---|
| 4153 Title IV, Part A - Student Support & Academic Enrichment (ALN 84.424) | 000 | | $17,803.00 |
| 4158 Title I Grants - ALL PROGRAMS | 016 | | $94,928.00 |
| 4158 Title I Grants - ALL PROGRAMS | 019 | | $30,000.00 |
| 4159 Title II, Part A - Improving Teacher Quality (ALN 84.367) | 015 | | $21,176.00 |
| 4159 Title II, Part A - Improving Teacher Quality (ALN 84.367) | 017 | | $24,326.00 |
| 4161 Perkins - Vocational Education (ALN 84.048) | 000 | | $40,024.00 |
| 4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U) | 056 | | $360,242.00 |
| 4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U) | 057 | | $114,035.00 |
| | | **Fund 10 Total** | **$5,539,151.92** |
| **Capital Outlay Fund (21)** | | | |
| 1110 Ad Valorem Taxes | 000 | | $917,385.73 |
| 1110 Ad Valorem Taxes | 212 | | $3,425.52 |
| 1110 Ad Valorem Taxes | 222 | | $690,454.36 |
| 1110 Ad Valorem Taxes | 223 | | $119,878.17 |
| 1120 Prior Years Ad Valorem Taxes | 000 | | $2,226.58 |
| 1190 Penalties and Interest on Taxes | 000 | | $3,282.71 |
| 1510 Investment Earnings | 000 | | $183,396.23 |
| 4158 Title I Grants - ALL PROGRAMS | 016 | | $1,145.00 |
| 5130 Sale of Surplus Property | 000 | | $700.00 |
| 5140 Compensation for Loss of General Capital Assets | 000 | | $55,840.57 |
| | | **Fund 21 Total** | **$1,977,734.87** |
| **Special Education Fund (22)** | | | |
| 1110 Ad Valorem Taxes | 000 | | $485,712.38 |
| 1110 Ad Valorem Taxes | 212 | | $1,623.55 |
| 1110 Ad Valorem Taxes | 219 | | $31,640.28 |
| 1110 Ad Valorem Taxes | 222 | | $317,153.10 |
| 1110 Ad Valorem Taxes | 223 | | $31,830.79 |
| 1120 Prior Years Ad Valorem Taxes | 000 | | $1,048.40 |
| 1190 Penalties and Interest on Taxes | 000 | | $1,520.40 |
| 1510 Investment Earnings | 000 | | $16,223.28 |
| 1972 Medicaid Direct Services | 000 | | $5,039.36 |
| 1973 Medicaid Indirect Administrative Services | 000 | | $1,425.01 |

# K12 Revenue by Fund

**District Number: 19004**
**District Name: Deuel 19-4**

| | | | |
|---|---|---|---|
| | | **Fund 22 Total** | **$893,216.55** |
| **Capital Projects Fund #1 (41)** | | | |
| 1510 Investment Earnings | 000 | | $45,299.43 |
| 5110 Transfers In | 000 | | $4,000,000.00 |
| | | **Fund 41 Total** | **$4,045,299.43** |
| **Food Service Fund (51)** | | | |
| 1610 Sales to Students | 000 | | $215,971.62 |
| 1670 Local Donations | 000 | | $2,250.00 |
| 3810 Cash Reimbursements | 000 | | $683.04 |
| 4810 Federal Reimbursement (ALN 10.553 and 10.555) | 000 | | $86,045.89 |
| 4810 Federal Reimbursement (ALN 10.553 and 10.555) | 555 | | $31,390.99 |
| 4820 Donated Food (ALN 10.550) | 000 | | $22,298.40 |
| 5170 Capital Contributions | 000 | | $287,795.00 |
| | | **Fund 51 Total** | **$646,434.94** |
| **Other Enterprise Funds (53)** | | | |
| 1316 Non-credit Tuition from Students, Parents or Other | 080 | | $5,975.00 |
| | | **Fund 53 Total** | **$5,975.00** |

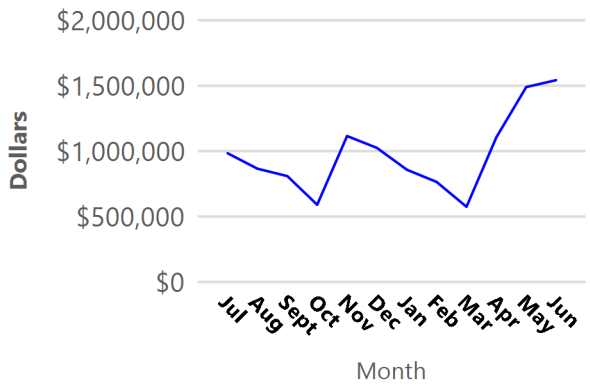
# Monthly Cash Balance Survey - FY 2024

# Deuel 19-4

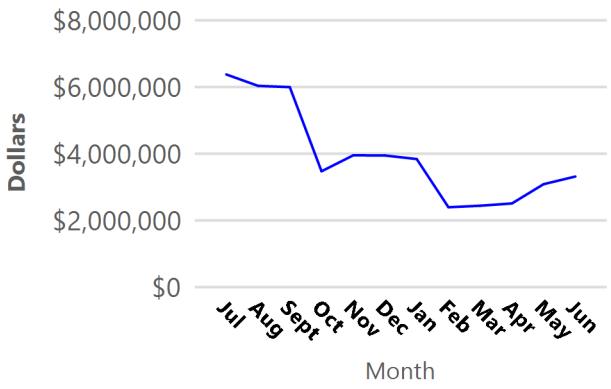
| Month | General Fund - 10 | Capital Outlay Fund - 21 | Special Education Fund - 22 | Pension Fund - 24 |
|---|---|---|---|---|
| July | $984,787 | $6,378,637 | $500,364 | $0 |
| August | $866,708 | $6,036,759 | $454,809 | $0 |
| September | $810,185 | $5,998,704 | $382,535 | $0 |
| October | $591,302 | $3,475,206 | $305,757 | $0 |
| November | $1,116,335 | $3,954,045 | $455,435 | $0 |
| December | $1,025,713 | $3,948,577 | $437,641 | $0 |
| January | $859,365 | $3,841,858 | $366,351 | $0 |
| February | $765,427 | $2,396,320 | $312,167 | $0 |
| March | $576,129 | $2,442,906 | $266,605 | $0 |
| April | $1,107,005 | $2,510,651 | $237,240 | $0 |
| May | $1,490,576 | $3,089,263 | $488,211 | $0 |
| June | $1,543,117 | $3,318,492 | $521,041 | $0 |

Dollar amounts are rounded to nearest whole dollar (no cents reported).

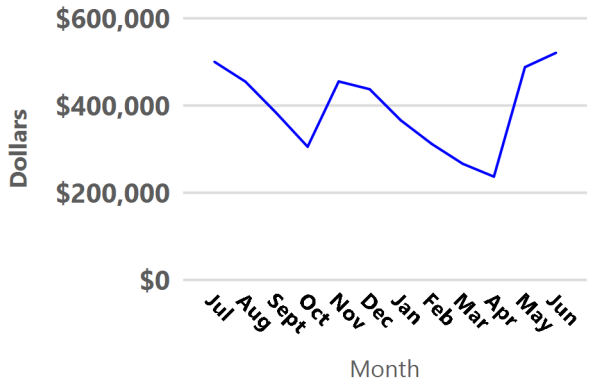
General Fund - 10



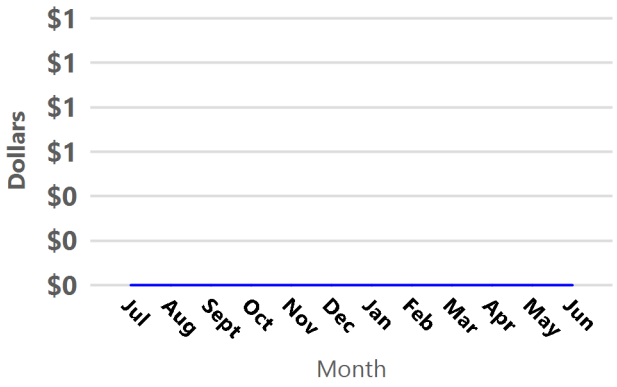

Capital Outlay Fund - 21




Special Education Fund - 22




Pension Fund - 24



# Schedule of Long Term Debt

## Deuel 19-4

### Fiscal Year 2024

| **Capital Outlay Certificates** | Issue Date | Maturity Date | Issue Amount | Principal Retired Prior Years | Principal Paid Current Year | Interest Paid Current Year | Fees/Other Paid Current Year | Debt Refunded Current Year | Outstanding as of June 30, 2024 |
|---|---|---|---|---|---|---|---|---|---|
| Building Addition 22-24 | 03/16/2022 | 06/30/2042 | $9,955,000.00 | $430,000.00 | $425,000.00 | $195,807.50 | $175.00 | $0.00 | $9,100,000.00 |
| | | | **$9,955,000.00** | **$430,000.00** | **$425,000.00** | **$195,807.50** | **$175.00** | **$0.00** | **$9,100,000.00** |

| **Installment Purchase/Other** | Issue Date | Contract Years | Non Interest Bearing | Issue Amount | Principal Paid in Prior Years | Principal Paid Current Year | Interest Paid Current Year | Fees/Other Paid Current Year | | Outstanding as of June 30, 2024 |
|---|---|---|---|---|---|---|---|---|---|---|
| Toshiba Copier Lease A&B Business | 07/01/2020 | 4 | Y | $57,426.72 | $43,073.04 | $14,353.68 | $0.00 | $0.00 | | $0.00 |
| | | | | **$57,426.72** | **$43,073.04** | **$14,353.68** | **$0.00** | **$0.00** | | **$0.00** |

| | |
|---|---|
| **Goal Area** | **ACADEMICS** |
| **Goal:** | **1) The Deuel School District will improve their academics, specifically raising their SBAC and ACT Scores. 2) The Deuel School District will review and assess the use and efficacy of personalized learning. 3) The Deuel School District will continue to use their formative MAPS assessment and track student growth both individually and summatively.** |
| **Metrics:** | **SBAC advanced and proficient scores to increase by 5% at the district level, and ACT composite score of 22. MAPS growth assessments, annual 60% above median RIT Score for students.** |

**Implementation Timetable**

| Action Steps | Individual Responsible | Projected Date of Completion |
|---|---|---|
| 1. The district will ~~consider~~ conduct an in-depth data retreat to review graduation rates, test scores- (portal-claims and targets-content standard crosswalk blueprint), curriculum alignment, disciplinary and behavior issues etc. annually. This data will be used to drive future PD and be geared to help students who are struggling or who are behind grade level expectations | Professional Consultant paid for with ESSER funds. School Board, Administration, & all teachers | 2021-2022 School Year and ongoing |
| ~~2. The newly formed advisory council will discuss and provide input on all past and future professional development~~ | ~~Advisory Council~~ | ~~Fall of 2021~~ |
| ~~3. The board will consider a specific budget line item annually for PD~~ | ~~School Board~~ | ~~July 2021~~ |
| 4. The school board, with input from the administration and advisory council will discuss keeping specific parts of personalized learning strategies. | School Board & Advisory Council | 2021-2022 School Year |
| 5. The school board will form a committee of parents along with staff members who see academic benefits of personalized learning to visit further about the pros and cons. The committee would be charged with communicating personalized learning components to the board and provide updates. | Board committee members / parents / teachers | 2021-2022 School Year and ongoing |
| 6. Research ACT test prep strategies, nationally and locally, to create a before/after school program for high school students. This program would be taught by subject area experts and the curriculum would be based on available ACT prep information. | High School Principal / Counselor / Subject Matter Teachers | Fall of 2021 and ongoing |

| | | |
|---|---|---|
| The program would start prior to the ACT test dates during the school year. Classes would meet regularly either before, during, or after school. There will be a concentrated effort to implement an ACT prep class during the school day during the current school year and subsequent years. Teachers would need to be compensated for these extra hours taught outside their normal work schedule. | | |
| 7. The administration and school board will consider adding "real life and hands on" electives. There is an understanding that this has financial implications and may not be possible within the constraints of the existing budget. | School Board & Administration | 2021-2022 School Year And ongoing |
| 8. To ensure that the previous year test results are discussed with the previous year teacher and the current year teacher, Friday PD will be set aside for these discussions so that every student and their scores can be analyzed. This may take several Fridays. | Administration / all Teachers | 2021-2022 School Year And ongoing |
| 9. If the school board elects to continue with personalized learning or implement any system of change, there will be training sessions held for all parents to attend annually. | School Board / Administration / Teachers | 2021-2022 School Year & Ongoing |
| 10. Screen time will be monitored and may be lessened for students in the teaching and learning environment. Traditional instruction and supplies may be applicable/optional in order to provide choice for students. These issues and requests would be discussed and addressed by committee. | Board committee members / parents / teachers / principals | 2021-2022 School Year |
| 11. There is a concern by parents that personalized learning has created an atmosphere and culture of just getting by is OK and that there is a lack of "accountability" for the students. They are concerned about the lack of defined deadlines and expectations. These issues would be discussed and addressed by the committee of parents and teachers. | Board committee members / parents / teachers / principals | 2021-2022 School Year |
| 12. MAP goal setting: Teachers that utilize MAP testing, in conjunction with the building principals, will establish goal setting strategies for their students/classes. Teachers and principals will also implement incentive programs for students to promote MAP testing growth. | Teachers/Principals | 2021-2022 School Year & Ongoing |
| 13. Colloquium: The district will embark on a three-year training program which will provide the following in year one: history of education, building a culture of learning, mindset and educating stakeholders. Subsequent years and training will include implementation models and data analysis. | Teachers/Administration Parents | 2021-2022 School Year & Ongoing |

- Community Survey Results-
- Staff In-service-Humanity Launch-
- CSI-
- Gymnastics COOP-
- Band Position-
- North Wall-
- Enrollment Update-
- State of the District-

UPCOMING EVENTS

- Focus Group Meetings: Wednesday, October 9th
  - Wednesday, December 11th
  - Wednesday, February 19th
  - Wednesday, April 16th
- Regular Meeting-October14th, 6pm

# MS/HS Principal Board Report

- Friday Attendance
- NWEA Testing
- Homecoming Activities Prep
- Band Update Bruce/Paige, special thanks to Isaac, Brian, Randy, and Dusty for covering on Mondays and Wednesdays for the first few weeks of school

**Elem. Principal**

- NWEA Map Testing Update
  - Elementary will completed first round of testing this week.
  - I will begin grade level meetings with Elem. teachers – discussing how we are using the data and how to expand on it.

- Friday Help Time

- Planbook

- Clinic will be coming to talk with Elem. teachers about allergies, seizures, and other major medical concerns. This will make elementary staff aware and provide the skills to handle a reaction or seizure.

**Athletic Director**

- Fall sports are in full swing
  - Volleyball
    - $7^{th}$ – 7 student athletes
    - $8^{th}$ – 6 student athletes
    - $9^{th}$-$12^{th}$ – 28 student athletes
  - Football
    - $7^{th}$ – 8 student athletes
    - $8^{th}$ – 13 student athletes
    - $9^{th}$ – $12^{th}$ – 52 student athletes
  - Cross Country
    - $7^{th}$ – $12^{th}$ – 23 student athletes

- Homecoming – Week of Sept. $23^{rd}$
  - Coronation – Sept. $22^{nd}$

# Business Manager Board Report

Fuel Bid
Year End/Annual Report
Audit
SDASBO Conference September 24-26

Northeast Educational Services Cooperative
Board of Directors Meeting
Monday, August 19, 2024

The Board of Directors for the Northeast Educational Services Cooperative (NESC) met in regular session on Monday, August 19, 2024 via Zoom and at Lake Area Technical College in Watertown, SD. The meeting was called to order by President Schuurman at 7:00 P.M. and adjourned at 7:55 P.M.

**Members present:**

In-Person:
Alisha Nielsen, Castlewood; Jared Tolzin, DeSmet; Carie Knutson, Deubrook; Wade Gubrud, Deuel; Arend Schuurman, Elkton; Chris Verhoek, Estelline; Tara Abraham, Hamlin; Lisa Amdahl, Summit; Penny Thyen, Waverly/South Shore
Zoom:
Megann Murphy, Arlington; Audrey Schuller, Britton-Hecla; Malory McIntire, Clark; Audrey Rider, Henry; Reid McDaniel, Lake Preston; Jayme Trygstad, Sioux Valley; Art Berger Jr. ,Waubay – left at 7:31 P.M.; Martin Looyenga, Webster; Tia Felberg, Willow Lake; Heidi Pelzel, Wilmot

**Absent:**

Lisa Lauterhahn, Enemy Swim Day School; Jon Kahnke, Florence; Greg Bich, Iroquois; Carrie Schiernbeck, ORR; Lana Sand, Rosholt

**Others Attending:**

NESC Staff Representatives: Stephanie Hayunga (Z); Shelly Skogstad (Z); Teresa Landmark (Z)
Member District Superintendents: Travis Ahrens, Clark, Kim Kludt, Deubrook; Todd Obele, Henry (Z);
NESC Administration: Anneke Nelson, Director; Tiffany Stormo, Business Manager; Tim Frewing, Assistant Director

**Call to Order**

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

**Introduction of Guests**

Travis Ahrens, Kim Kludt, Todd Obele, Stephanie Hayunga, Shelly Skogstad and Teresa Landmark were introduced as guests.

**Agenda Review, Changes, and Approval**

*Action #25-9* Motion by A. Nielsen, second by C. Verhoek, to approve the agenda as presented. All present voted, motion carried.

**Public Comment**

No public comment was presented.

**Conflict of Interest**

No conflicts of interest were presented.

## Financial Report

*Action #25-10* Motion by T. Abraham, second by J. Tolzin, to approve the financial report for the period ending July 31, 2024. All present voted, motion carried.

| | General Fund | Special Education Fund | Agency Fund |
|---|---|---|---|
| **July 1, 2024** | **$216,962.34** | **$1,208,052.97** | **$7,702.39** |
| Receipts: | | | |
| Local Sources | $119.63 | $150.74 | $699.98 |
| State Sources | | $2,075.10 | |
| Federal Sources | | | |
| Other | $63,346.98 | $182,401.09 | |
| Total Monthly Receipts | $63,466.61 | $184,626.93 | $699.98 |
| Balance Forward | $280,428.95 | $1,392,679.90 | $8,402.37 |
| Manual Journal Entries | | | |
| Less Salaries | $3,245.88 | $363,542.16 | |
| Less Disbursements | $21,557.18 | $179,092.29 | $226.45 |
| Total Salaries & Disbursements | $24,803.06 | $542,634.45 | $226.45 |
| **Ending Cash Balance July 31, 2024** | **$255,625.89** | **$850,045.45** | **$8,175.92** |

## Consent Agenda

Action #25-11 Motion by L. Amdahl, second by C. Knutson to approve the following items on the Consent Agenda: 7a) Approval of July 15, 2024 Board of Directors minutes; 7b) Approval of payment of August 2024 budget claims; 7c) Approval of Contract – Ted Williams – School Psychology Services; 7d) Approval of Contract Amendment– Christina Flora – Educational Evaluator - .77 FTE to 1 FTE - FY25; 7e) Approval of propane contract – Hamlin County Farmers Cooperative – 2,200 gallons - $1.60/gallons = $3,520; 7f) Approval of Resignation - Chelsey Karst – Webster CB Paraprofessional. All present voting in favor, motion carried.

August 2024 Accounts Payable

**General Fund:** BMO MASTERCARD PURCH SVCS, TRAVEL, PHONE, SPLS 346.44; CENEX FLEETCARD FLEET MAINT 1,512.15; CENTURY BUSINESS PRODUCTS, INC COPIER MAINT CONTRACT 16.55; DUST TEX SERVICE, INC. AUG RUG USE 6.36; FIRST DAKOTA INDEMNITY COMPANY WORK COMP 171.84; HAMLIN COUNTY FARMERS COOP FLEET MAINT 484.82; HAMLIN COUNTY PUBLISHING PAPER RENEWAL 4.16; HEALTH EQUITY HSA/FLEX 3.93; KDM EQUIPMENT FLEET MAINT 660.86; MINERT & ASSOCIATES, INC DRUG TESTING 77.00; NELSON, ANNEKE BACKGROUND CHECK/REIMB GAS 40.38; NESC PAYROLL AUG 2024 3,178.07; OTTERTAIL POWER CO. ELEC 17.69; PALMLUND AUTOMOTIVE FLEET MAINT 619.73; PAPER 101 FY25 COOP PAPER PURCHASE 78,204.00; ROB'S AUTO REPAIR FLEET MAINT 1,100.95; SASD T.F. REGIS 24.00; TIME MANAGEMENT SYSTEMS, INC TIME CLOCK 1.49; W.W. TIRE SERVICE FLEET MAINT 634.00; WATERTOWN PUBLIC OPINION MINUTES 15.71

**Fund Total: $87,120.13**

**Special Education Fund:** BMO MASTERCARD PURCH SVCS, TRAVEL, PHONE, SPLS 19,494.10; CENTURY BUSINESS PRODUCTS, INC COPIER MAINT CONTRACT 190.30; DUST TEX SERVICE, INC. AUG RUG USE 73.19; FIRST DAKOTA INDEMNITY COMPANY WORK COMP 1,976.16; FREEMAN, MARISA SLP SUPP 215.00; GRAHAM, TRACI NASP DUES 220.00; HAMLIN COUNTY PUBLISHING PAPER RENEWAL 47.84; HEALTH EQUITY HSA/FLEX 45.17; JONGELING, JODYANN NASP DUES 230.00; KOGEL, SHERI ESY MI 157.20; MARTIAN, EMILY ESY MI 73.36; PARENT JULY ESY MI 47.16; NELSON, ANNEKE BACKGROUND CHECK/REIMB GAS 48.99; NESC PAYROLL AUG 2024 352,098.41; OLSON, KIMBERLY ESY MI 301.30; OPDAHL, TARYN ESY MI 321.61; OTTERTAIL POWER CO. ELEC 203.39; REINHILLER, LISA ED SPEC TRAVEL 122.00; SASD T.F. REGIS 276.00; SCHWANDT, ROBIN NASP DUES 230.00; SW/WC SERVICE COOPERATIVE BEHAVIOR ANALYST CONTRACT 23,941.75; TIME MANAGEMENT SYSTEMS, INC TIME CLOCK 91.59; WATERTOWN PUBLIC OPINION MINUTES 180.69

**Fund Total: $400,585.21**

## Discussion Items

Assistant Director's Report

Assistant Director Frewing gave his report.

Director's Report

Director Nelson gave her monthly report.

Chairperson appointment of Steering/Negotiations Committee Members for FY25

President Schuurman appointed the following to join himself and Vice-President P. Thyen on the steering committee for FY25: M. McIntire – Large, T. Abraham – Large, C. Verhoek- Medium, and L. Amdahl-Small. One small school and one medium school are yet to be determined.

NESC Hybrid Board Meetings

Discussion was held on hybrid board meetings going forward.

CD Renewal

Business Manager Stormo discussed CD rates.

## Action Items

Approval of CD

*Action #25-12* Motion by C. Verhoek, second by M. McIntire to approve Business Manager Stormo to purchase CD with Reliabank when it comes due. All present voted, motion carried.

Approval of Memorandum of Agreement for Unit 1 and 2

*Action #25-13* Motion by R. McDaniel, second by H. Pelzel to approve MOA for unit 1 and unit 2 to increase mileage rate from $.51 to $.655. All present voted, motion carried.

## Executive Session

No executive session was held.

## Adjournment

*Action #25-14* With there being no further business, motion by C. Knutson, second by J. Trygstad, to adjourn. All present voted, motion carried.

The next NESC Board of Directors meeting will be held at Lake Area Technical College in Watertown, SD on Monday, September 16, 2024 at 7:00 P.M.

_____ _____

**Arend Schuurman, President** **Tiffany Stormo, Business Manager**

Northeast Educational Services Cooperative
Advisory Board Meeting
Wednesday, July 31, 2024

The Advisory Board for the Northeast Educational Services Cooperative (NESC) met Wednesday, July 31, 2024 at HyVee in Watertown, South Dakota. The meeting was called to order by President Books at 10:02 A.M. and adjourned at 11:07 A.M.

Present: Steve Benson, Britton-Hecla; Peter Books, Castlewood; Travis Ahrens, Clark; Kimberly Kludt, Deubrook; Chad Schiernbeck, Deuel; Paul Vonfischer, Estelline; Mitch Reed, Florence; Jim Hulscher, Hamlin; Todd Obele, Henry; Dana Felderman, Lake Preston; Dawn Hoeke, Oldham/Ramona/Rutland (ORR); Spencer Oland, Rosholt; Jon Meyer, Waverly/South Shore; Chris Lee, Willow Lake

Absent: Brian Sampson, Arlington; Abi Van Regenmorter, DeSmet; Brian Jandahl, Elkton; Nadine Eastman, Enemy Swim; Mike Ruth, Iroquois; Laura Schuster, Sioux Valley; Mike Schmidt, Summit; Scott Lepke, Waubay; Jim Block, Webster; Larry Hulscher, Wilmot

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

## ADVISORY BOARD AGENDA

### Call to Order

President Books called the meeting to order at 10:10 A.M.

### Financial Report

Business Manager Stormo reviewed the financial report for June 2024.

Motion by D. Felderman and second by J. Hulscher to approve June 2024 financial report. All present voting in favor, motion carried.

### Meeting Dates for FY25

September 4, October 2, November 6, December 4 - tentative, January 8, February 5 – tentative, March 5, April 2, May 7

### July NESC Board of Director Review

Director Nelson discussed with the BOA the July 15, 2024 BOD meeting.

### Center Base Program Analysis

Director Nelson discussed with the board that she is analyzing the CB program.

### Board of Advisors Digital Resources

Director Nelson stated that the information shared with the BOA will also be provided on google docs.

## Special Education and Student Discipline

Director Nelson provided resources related to special education student discipline.

## Public Notices

Director Nelson provided resources related to public notices.

## CPI

CPI training is available to districts. Contact Assistant Director Frewing to set up CPI training.

## Further Discussion

Discussion was held on student matters pertaining to enrollments, SPED teacher to student ratio, and advertising for speech language pathologist.

## Adjournment

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

Tiffany Stormo, Business Manager