Deuel School District #19-4 School Board Meeting Agenda
Monday, October 14, 2024, 6:00 p.m. in Room 311

CALL TO ORDER

ADOPT THE AGENDA

MISSION & VISION STATEMENTS
Asher Bauman

PUBLIC COMMENT/VISITORS
Karan Domina

CONFLICT OF INTEREST DISCLOSURES

CONSENT AGENDA ITEMS
1 – Minutes – Regular Meeting September 9, 2024
2 – September 2024 Payroll

Financial Report for the Month Ending September 30, 2024
September 2024 Bills
Annual Report
Audit
Snow Removal Quotes
Tessa Rolfsmeier, Assistant Gymnastics Coach
John Drake, Bus Driver
Colleen Boeke, Custodian
Christina Beutler, Paraprofessional
IM28 Resolution
Open Enrollment 24-25 M
Bruce Schiefelbein & Paige Bohne, Long Term Substitute Waivers
Rodney Freeman, National Conference Donation
Policies:
- GCDB: Criminal Background Checks and Policy Exhibit GCDB-E(1): Criminal Background Checks Noncriminal Justice Applicant's Privacy Rights (AMEND)
- JO: Student Records (AMEND)
- JOA: Student Directory Information and Policy Exhibit JOA-E(1): Student Directory Information Notice (AMEND)
- JECB: Open Enrollment (AMEND)
- KK: Visitors to Schools and NEW-Policy Exhibit KK-E(1) Visitors to Schools (AMEND)

Strategic Plan
Delegate Assembly
Finance Committee

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, September 9, 2024

The regular meeting of the Deuel School District Board of Education was called to order on Monday, September 9, 2024, at 6:00 p.m. by Chairperson Nielsen. Members present included Danay Nielsen, Joel Brandt, Leah Schwiesow, and Tony Konold. Wade Gubrud was absent. Others present included Superintendent Schiernbeck, Principal Hahn, Business Manager Schmahl, Evelyn Dailey, Kelly Dailey, Sara Maaland and Michelle Prins.

Action 9A-1
Motion by Konold, seconded by Schwiesow to adopt the agenda as presented. All present voted aye. Motion carried.

The Mission & Vision Statements were read by Evelyn Dailey.

There was no public comment.

Sara Maaland, HS Student Council Advisor, reported on the activities that will be held during Homecoming week September 22nd – 27th with a Disney theme of "Once Upon a Homecoming".

There were no Conflict-of-Interest Disclosures.

Action 9A-2
Motion by Brandt, seconded by Konold to approve the consent agenda as follows: Minutes of the Regular Meeting August 12, 2024, and August 2024 Payroll - General Fund $308,062.07, Special Education $35,832.53, Food Service $3,467.56 and Drivers Ed $1,288.79. All present voted aye. Motion carried.

Action 9A-3
Motion by Schwiesow, seconded by Brandt to approve the financial report for the month ending August 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 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

Action 9A-4
Motion by Brandt, seconded by Schwiesow to approve payment of the August 2024 Bills. All present voted aye. Motion carried.

Action 9A-5

Motion by Konold, seconded by Brandt to approve increasing the food service extra entrée price from $1.30 to $1.85. All present voted aye. Motion carried.

Action 9A-6
Motion by Schwiesow, seconded by Brandt to approve open enrollments 24-25 J, 24-25 K, & 24-25 L. All present voted aye. Motion carried.

Action 9A-7
Motion by Brandt, seconded by Schwiesow to approve Morgan Kwasniewski as Gymnastics Head Coach at a salary of $3,947.00. All present voted aye. Motion carried.

Action 9A-8
Motion by Konold, seconded by Schwiesow to approve the disposal of the surplus property which includes volleyball nets and uniforms. All present voted aye. Motion carried.

Action 9A-9
Motion by Brandt, seconded by Schwiesow to approve the following policies as presented: 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), and DID: INVENTORIES (AMEND).

Approval of the Annual Report was tabled until the October 14, 2024, meeting.

The Academics Strategic Plan was discussed, and changes proposed.

Wade Gubrud arrived at 7:00 p.m.

Action 9A-10
Motion by Brandt, seconded by Schwiesow to adopt the FY2025 annual budget resolution as follows and approve the changes from the published budget to the approved budget as noted below. All present voted aye. Motion carried.

Let it be resolved that the School Board of the Deuel School District, after duly considering the proposed budget and its changes thereto, to be published in accordance with SDCL 13-11-2 hereby approves and adopts its proposed budget and changes thereto, to be its Annual Budget for the fiscal year July 1, 2024, through June 30, 2025. The adopted Annual budget levy requests are as follows:

TAX DOLLAR REQUEST and TAX LEVY REQUEST

General Fund	AG = $1.197 /per $1,000 of valuation
	OO = $2.679 /per $1,000 of valuation
	OTH = $5.544 /per $1,000 of valuation
Special Ed Fund	Special Ed Fund = $1.3500/per $1,000 of total valuation
Capital Outlay	$ 1,925,120

2024-2025 Budget Changes from Published

General Fund

Revenue:	Concessions	$25,000.00
	Transfer's In	$200,000.00
	Use of Cash on Hand	-$126,740.00
		$98,260.00
Expenses:	Salaries & Benefits	-$70,500.00
	Board of Education	$7,050.00
	Office of Principals	$25,210.00
	Transportation	$13,000.00
	Concessions	$25,000.00
	Girl's Activities	-$1,500.00
	Transfer's Out	$100,000.00
		$98,260.00

Capital Outlay

Revenue:	Ad Valorem Taxes	$3,760.00
	CTE Grant	$50,773.00
	Use of Cash on Hand	$198,790.00
		$253,323.00
Expenses:	High School	$50,773.00
	Girl's Activities	$1,500.00
	Middle School	$400.00
	Co-Curricular Activities	$650.00
	Transfer's Out	$200,000.00
		$253,323.00

Special Education

Revenue:	Ad Valorem Taxes	-$21,104.00
	Use of Cash on Hand	-$30,196.00
		-$51,300.00
Expenses:	Mild to Moderate Disability	-$155,650.00
	Severe Disability	$70,900.00
	Early Childhood	-$3,300.00
	Psychological Services	-$8,300.00
	Speech Services	-$9,800.00
	Physical Therapy	-$2,500.00
	Occupational Therapy	-$4,650.00
	Health Services	$62,000.00
		-$51,300.00

Superintendent Schiernbeck's report included: Community Survey Results; staff in-service – Humanity Launch; CSI; Gymnastics Coop with Deubrook; band position; north wall; enrollment update; and State of the District. Focus Group Meetings will be held October 9, 2024, December 11, 2024, February 19, 2025, and April 16, 2025.

Principal Hahn's report included: Friday attendance; NEWA Testing; Homecoming Activities prep; and 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 and to Cindy for covering Middle School.

Principal Rahlf's report included: NWEA Map Testing update - Elementary will have completed their 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; and 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 Rahlf's report included: Fall sports are in full swing – Volleyball - 7th – 7 student athletes, 8th – 6 student athletes, and 9th-12th – 28 student athletes; Football - 7th – 8 student athletes, 8th – 13 student athletes, and 9th – 12th – 52 student athletes; Cross Country - 7th – 12th 23 student athletes; and Homecoming – Week of Sept. 23rd with Coronation – Sept. 22nd.

Business Manager Schmahl's report included: Fuel Bid; Year End/Annual Report; Audit; and SDASBO Conference September 24th-26th.

NESC Representative Gubrud reported on the August 19, 2024, meeting.

The next regular board meeting will be held on Monday, October 14, 2024, at 7:00 p.m.

Action 9A-11
Motion by Brandt, seconded by Schwiesow to adjourn the meeting at 7:45 p.m. All present voted aye. Motion carried.

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Ellen Schmahl, Business Manager Danay Nielsen, Chairperson

September 2024 Payroll

Hourly	General	Spec. Ed.	Food Serv	Other Ent.
OASI	$ 6,905.74	$ 3,021.50	$ 1,413.70	$ 57.84
FIT	$ 1,621.56	$ 444.90	$ 84.21	$ -
INS	$ 6,344.83	$ 13,391.26	$ 2,333.51	$ -
SDRS	$ 3,838.76	$ 2,695.86	$ 990.98	$ 45.36
OD	$ 300.29	$ 519.71	$ 200.00	$ -
NET	$ 37,703.22	$ 15,892.96	$ 7,686.19	$ 326.40
TOTAL	$ 56,714.40	$ 35,966.19	$ 12,708.59	$ 429.60
Total Hourly		$ 105,818.78		

Contracted	General	Spec. Ed.	$ -
OASI	$ 29,980.64	$ 3,774.56	$ -
FIT	$ 13,365.90	$ 1,298.31	$ -
INS	$ 27,932.03	$ 4,939.18	$ -
SDRS	$ 24,088.06	$ 3,111.08	$ -
OD	$ 7,184.29	$ 601.71	$ -
NET	$ 149,298.16	$ 19,281.87	$ -
TOTAL	$ 251,849.08	$ 33,006.71	$ -
Total Contracted		$ 284,855.79	
Total Payroll		$ 390,674.57	

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 9.1.24	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
Receipts:									
Local	54,901.32	24,389.39	-	10,709.52	19,749.84	-	24,060.12	-	133,810.19
State	138,675.00	-	-	-	-	-	-	-	138,675.00
Federal	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Receipts	193,576.32	24,389.39	-	10,709.52	19,749.84	-	24,060.12	-	272,485.19
G.L. Entries	-	-	-	-	-	-	-	-	-
Disbursements:									
Accts. Payable	62,916.09	122,359.35	-	12,285.80	15,289.74	-	68,329.42	-	281,180.40
Hourly Payroll	56,714.40	-	-	35,966.19	12,708.59	429.60	-	-	105,818.78
Contracted Payroll	251,849.08	-	-	33,006.71	-	-	-	-	284,855.79
P-Card	3,114.93	4,843.17	-	1,068.43	287.87	-	258.84	-	9,573.24
Flex/HS Deducts	-	-	-	-	-	-	981.44	-	981.44
Prior Adj	3,000.00	176,748.00	(179,748.00)	-	-	-	(50.00)	-	(50.00)
CO Cert Pmts	-	-	-	-	-	-	-	-	-
Pre-Paids	27.56	-	-	-	300.79	-	-	-	328.35
Total Disbursements	377,622.06	303,950.52	(179,748.00)	82,327.13	28,586.99	429.60	69,519.70	-	682,688.00
Balance 9.30.24	1,112,161.06	1,978,423.97	182,163.83	359,838.72	(47,438.31)	(1,782.48)	115,125.12	68,404.06	3,766,895.97

	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	21,078.81	(132,855.65)	0.00	225,618.00	(34.40)	(15.98)	113,790.78
102 PAYROLL DEPOSITS	(5,571.56)	0.00	(703.73)	0.00	0.29	11,386.23	5,111.23
105 POOLED FUND DEPOSITS	1,081,732.06	2,112,075.37	360,542.45	(43,454.17)	(47,404.20)	973.27	3,464,464.78
108 GF Advance Payments	5,356.35	0.00	0.00	0.00	0.00	0.00	5,356.35
110 SPED TAXES RECEIVABLE	807,234.21	738,809.90	391,168.52	0.00	0.00	0.00	1,937,212.63
112 SPED TAXES RECEIVABLE - PRIOR YEARS	16,498.71	1,649.31	3,866.26	0.00	0.00	0.00	22,014.28
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	575,752.89	360,242.00	0.00	0.00	0.00	0.00	935,994.89
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	2,503,652.85	3,079,920.93	754,873.50	182,163.83	(26,750.38)	13,936.13	6,507,796.86
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
Other Assets							
390 BUDGETED REVENUE	5,221,958.00	2,065,333.00	1,069,058.00	250,000.00	322,000.00	9,000.00	8,937,349.00
392 LESS: REVENUE RECEIVED	(530,369.46)	(62,149.47)	(22,828.02)	(250,000.00)	(53,026.73)	0.00	(918,373.68)
Other Assets	4,691,588.54	2,003,183.53	1,046,229.98	0.00	268,973.27	9,000.00	8,018,975.32
Deferred Outflows of Resources							

	10 GENERAL FUND	21 CAPITAL OUTLAY	22 SPECIAL EDUCATION FUND	41 CAPITAL PROJECTS FUND	51 FOOD SERVICE	53 OTHER ENTERPRISE FUND	Total
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
Total Assets and Deferred Outflows of Resources	7,195,241.39	5,083,104.46	1,801,103.48	182,163.83	555,993.34	26,155.24	14,843,761.74
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
690 BUDGETED EXPENDITURES	5,218,032.00	1,627,596.00	1,096,975.00	250,000.00	400,905.00	11,420.00	8,604,928.00
692 LESS: EXPENDITURES TO DATE	(815,315.09)	(1,174,980.58)	(121,309.61)	0.00	(38,372.91)	(2,945.81)	(2,152,924.00)
Other Liabilities	4,402,716.91	452,615.42	975,665.39	250,000.00	393,038.11	8,474.19	6,482,510.02
Deferred Inflows of Resources							

	10 GENERAL FUND	21 CAPITAL OUTLAY	22 SPECIAL EDUCATION FUND	41 CAPITAL PROJECTS FUND	51 FOOD SERVICE	53 OTHER ENTERPRISE FUND	Total
551 UNAVAILABLE REVENUE-PROPERTY TAXES	753,777.15	740,460.21	395,034.78	0.00	0.00	0.00	1,889,272.14
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	753,777.15	740,460.21	395,034.78	0.00	22,319.94	3,169.55	1,914,761.63
Fund Balance							
704 002 FUND BALANCE BUDGETED	3,926.00	437,737.00	(27,917.00)	0.00	(78,905.00)	(2,420.00)	332,421.00
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	51,770.14	51,770.14
708 UNRESTRICTED NET ASSETS	0.00	0.00	0.00	0.00	179,231.81	(46,776.30)	132,455.51
722 005 FUND BALANCE UNDESIGNATED	0.00	0.00	0.00	179,748.00	0.00	0.00	179,748.00
723 RESTRICTED-CAPITAL OUTLAY	0.00	3,402,297.83	0.00	0.00	0.00	0.00	3,402,297.83
724 RESTRICTED-SPEC. ED.	0.00	0.00	445,109.24	0.00	0.00	0.00	445,109.24
753 ASSIGNED-UNEMPLOYMENT	17,707.00	0.00	0.00	0.00	0.00	0.00	17,707.00
760 UNASSIGNED -GENERAL FUND	1,933,361.64	0.00	0.00	(100,039.62)	0.00	0.00	1,833,322.02
Fund Balance	1,954,994.64	3,840,034.83	417,192.24	79,708.38	102,754.44	8,041.84	6,402,726.37
Total Liabilities, Deferred Inflows of Resources, and Fund Equity	7,195,241.39	5,083,104.46	1,801,103.48	182,163.83	555,993.34	26,155.24	14,843,761.74

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	1,100.00	0.00	8,109.12
60 759 808	HS STUDENT COUNCIL	8,756.83	430.85	1,869.31	0.00	10,195.29
60 759 809	NATIONAL HONOR SOCIETY	1,249.26	0.00	0.00	0.00	1,249.26
60 759 810	KEY CLUB	4,829.81	0.00	444.00	0.00	5,273.81
60 759 811	CLEARING ACCOUNT	2,186.76	3,522.00	3,522.00	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	3,868.29	8,855.91	2,054.76	0.00	(2,932.86)
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	1,486.05	0.00	280.00	0.00	1,766.05
60 759 829	LAPTOP DEPOSIT	16,320.56	0.00	540.00	0.00	16,860.56
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	400.00	0.00	1,827.34
60 759 837	GYMNASTICS CLUB	68.77	0.00	0.00	0.00	68.77
60 759 838	ART CLUB	2,050.85	258.84	0.00	0.00	1,792.01
60 759 839	SOFTBALL	1,000.00	0.00	0.00	0.00	1,000.00
60 759 840	MEDICAL TRUST	1,425.79	50,113.23	862.44	0.00	(47,825.00)
60 759 853	Play Donation	800.00	0.00	400.00	0.00	1,200.00
60 759 854	Deuel Drama Club	1,397.79	554.00	0.00	0.00	843.79
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	387.61	0.00	2,453.69
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	6,352.16	0.00	0.00	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	12,000.00	0.00	69,500.00
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	200.00	0.00	3,865.72
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.		2,692.79	981.44	0.00	0.00	1,711.35
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		592.22	0.00	0.00	0.00	592.22
60 759 926	Class of 2026		0.00	4,803.43	0.00	0.00	(4,803.43)
		Fund Total: 60	163,768.31	69,519.70	24,060.12	0.00	118,308.73

Vendor	Description	Invoice Amount
Fund: 10 GENERAL FUND		
A&B PURE WATER	SUPPLIES	172.50
A-OX WELDING SUPPLY CO. INC	SUPPLIES	155.22
ABSOLUTE LAWN CARE & PROPERTY SERVICES	PURCHASED SERVICES	2,025.00
ANDOR, INC	REPAIRS & MAINTENANCE	143.08
ARROWWOOD RESORT & CONFERENCE CENTER	TRAVEL	228.64
ASBSD	PURCHASED SERVICES	1,220.00
ATC GROUP SERVICES, LLC DEPOSITORY	PURCHASED SERVICES	870.00
BJERKE SANITATION	GARBAGE REMOVAL	450.00
CANBY CHIROPRACTIC CENTER	PURCHASED SERVICES	95.00
CANBY DAIRY QUEEN	CONCESSIONS	156.25
CITY OF CLEAR LAKE	WATER & SEWER & PURCHASED SERVICES	3,654.74
CLEAR LAKE BUILDING CENTER	SUPPLIES	1,146.80
CLEAR LAKE COURIER	ADVERTISING & SUPPLIES	764.06
COWBOY COUNTRY STORES	FUEL	128.19
DAWSON-BOYD ARTS ASSOCIATION	SUPPLIES	270.00
DEUEL COUNTY CENEX	FUEL, SUPPLIES & CONCESSIONS	5,794.96
DEUEL SCHOOL - TRUST & CUSTODIAL	IMPREST FUND REIMBURSEMENT	8,647.23
ECOLAB PEST ELIMINATION SERVICE	PURCHASED SERVICES	155.58
HILLYARD/SIOUX FALLS	SUPPLIES	4,397.34
ITC	COMMUNICATIONS	652.20
KARMA'S KORN	CONCESSIONS	82.00
KEIMIG AUTO REPAIR	REPAIRS & MAINTENANCE	337.96
MAXWELL MEDALS	SUPPLIES	251.32
MAYNARDS	SUPPLIES	1,304.41
NORTHEAST EDUC'L SERVICES COOP	COOP SERVICES	25.33
NORTHWESTERN	NATURAL GAS	100.41
OMNI CHEER	SUPPLIES	254.68
OTTER TAIL POWER COMPANY	ELECTRICITY	3,911.97
PEPSI-COLA	CONCESSIONS	1,565.17

Vendor	Description	Invoice Amount
Performance Foodservice	CONCESSIONS	2,047.32
PLANK ROAD PUBLISHING INC	MUSIC	127.60
RIDDELL ALL AMERICAN SPORTS CORP	SUPPLIES	433.45
SANFORD HEALTH	PURCHASED SERVICES	5,289.15
SCHOLASTIC MAGAZINES	SUBSCRIPTIONS	537.89
STAPLES	SUPPLIES	79.40
U.S. Bank	PURCHASED SERVICES	300.00
UPTOWNE CLEANERS	PURCHASED SERVICES	454.37
WATERTOWN TRUCK AND TRAILER, INC	REPAIRS & MAINTENANCE	438.08
WWTIRE SERVICES	SUPPLIES	900.00
ZANER BLOSER	TEXTBOOKS	618.20
	Fund Total:	**50,185.50**
Fund: 21 CAPITAL OUTLAY		
A&B BUSINESS SOLUTIONS	COPIER CONTRACT	1,177.67
DAKOTA SPORTS INC	EQUIPMENT	7,250.00
HARLOW'S BUS SALES, INC.	VEHICLES	126,060.56
SCHOOL SPECIALTY, LLC	EQUIPMENT	4,304.02
SKUSTAD TUCKPOINTING, LLC	REPAIRS & MAINTENANCE	4,438.78
SNO ENVIRO INC.	REPAIRS & MAINTENANCE	10,245.00
	Fund Total:	**153,476.03**
Fund: 22 SPECIAL EDUCATION FUND		
DEUEL SCHOOL - TRUST & CUSTODIAL	IMPREST FUND REIMBURSEMENT	258.68
MAYNARDS	SUPPLIES	57.42
NORTHEAST EDUC'L SERVICES COOP	COOP SERVICES	11,858.91
	Fund Total:	**12,175.01**
Fund: 51 FOOD SERVICE		
EAST SIDE JERSEY DAIRY, INC	MILK	2,345.07
HILLYARD/SIOUX FALLS	SUPPLIES	186.34
MAYNARDS	GROCERIES	2,589.23
Performance Foodservice	GROCERIES & SUPPLIES	13,765.36
SD DEPT OF EDUCATON	GROCERIES	2,436.00
	Fund Total:	**21,322.00**
	Checking Account Total:	**237,158.54**

Checking Account: 1 1

Check Number: 44192 Check Type: Check Check Date: 10/14/2024 Vendor: DEUEL8 DEUEL SCHOOL - TRUST & CUSTODIAL Check Total: 6,980.72

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
35761	09/03/2024		FB OFFICIAL	10 6130 000 319	165.70
35762	09/03/2024		FB OFFICIAL	10 6130 000 319	130.00
35763	09/03/2024		FB OFFICIAL	10 6130 000 319	130.00
35764	09/03/2024		FB OFFICIAL	10 6130 000 319	130.00
35765	09/03/2024		FB OFFICIAL	10 6130 000 319	157.54
35766	09/06/2024		TEACHER PD	10 2219 000 319	2,000.00
35767	09/06/2024		FINGER PRINTS	10 2319 000 319	129.75
35768	09/06/2024		VB OFFICIAL	10 6230 000 319	100.00
35769	09/06/2024		VB OFFICIAL	10 6230 000 319	135.70
35770	09/06/2024		REIMB FOR GOJO DISPENSER	10 2542 000 411	47.48
35771	09/06/2024		REIMB CSL ENDORSEMENT	10 2559 000 319	500.00
35772	09/06/2024		REIMB POPCORN BAGS	10 2569 000 461	48.72
35773	09/06/2024		XC WORKER	10 6910 000 319	25.00
35774	09/06/2024		XC WORKER	10 6910 000 319	25.00
35775	09/12/2024		ORAL INTERP SUPPLIES	10 6921 000 411	14.75
35776	09/12/2024		TPT- MAALAND	10 1131 000 411	89.16
35777	09/12/2024		AMAZON/TPT- LUNDEN	22 1222 000 411	258.68
35778	09/12/2024		JH VB MED BAG	10 6990 000 411	80.23
35780	09/12/2024		XC ENTRY FEE	10 6910 000 319	80.00
35781	09/12/2024		VB TOURNEY	10 6230 000 319	100.00
35782	09/12/2024		MILEAGE	10 6931 000 334	34.72
35783	09/18/2024		XC ENTRY CASTLEWOOD	10 6910 000 319	50.00
35784	09/18/2024		MEMBERSHIP DUES	10 2411 000 640	70.00
35785	09/18/2024		CELL PHONE REIMB	10 2549 000 340	240.00
35786	09/18/2024		CELL PHONE REIMB	10 2559 000 340	240.00
35787	09/18/2024		CELL PHONE REIMB	10 2411 000 340	240.00
35788	09/18/2024		CELL PHONE REIMB	10 2413 000 340	240.00
35789	09/18/2024		CELL PHONE REIMB	10 2529 000 340	240.00
35790	09/18/2024		CELL PHONE REIMB	10 2321 000 340	240.00
35791	09/18/2024		CELL PHONE REIMB	10 6910 000 319	50.00
35792	09/18/2024		CDL TEST REIMB	10 2559 000 319	150.00
35793	09/18/2024		KIWANIS DUES	10 2319 000 640	155.00
35794	09/20/2024		FINGER PRINTS	10 2319 000 319	129.75
35796	09/20/2024		VB OFFICIAL	10 6230 000 319	127.54
35797	09/20/2024		VB OFFICIAL	10 6230 000 319	151.00
35798	09/20/2024		ADDITIONAL STUDENTS	10 1141 015 411	200.00
35799	09/20/2024		ADDITIONAL STUDENTS	10 1111 000 411	25.00
35800	09/20/2024		ADDITIONAL STUDENTS	10 1111 000 411	50.00

Check Number: 44193 Check Type: Check Check Date: 10/14/2024 Vendor: DEUEL8 DEUEL SCHOOL - TRUST & CUSTODIAL Check Total: 1,925.19

Checking Account: 1 1

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
35801	09/20/2024		ADDITIONAL STUDENTS	10 1111 000 411	50.00
35802	09/20/2024		ADDITIONAL STUDENTS	10 1111 000 411	25.00
35803	09/20/2024		ADDITIONAL STUDENTS	10 1111 000 411	50.00
35804	09/20/2024		ADDITIONAL STUDENTS	10 1111 000 411	25.00
35805	09/20/2024		ADDITIONAL STUDENTS	10 1111 000 411	25.00
35806	09/20/2024		ADDITIONAL STUDENTS	10 1111 000 411	50.00
35807	09/20/2024		VB OFFICIAL	10 6230 000 319	100.00
35808	09/20/2024		VB OFFICIAL	10 6230 000 319	135.70
35809	09/20/2024		FINGERPRINTS	10 2319 000 319	43.25
35817	09/24/2024		DUES	10 2529 000 640	60.00
35820	09/27/2024		VB OFFICIAL	10 6230 000 319	128.05
35821	09/27/2024		VB OFFICIAL	10 6230 000 319	128.05
35822	09/27/2024		XC ENTRY FEE	10 6910 000 319	40.00
35823	09/27/2024		XC ENTRY FEE	10 6910 000 319	50.00
35825	09/27/2024		TRAVEL	10 2529 000 334	25.52
35826	09/30/2024		FB OFFICIAL	10 6130 000 319	165.70
35827	09/30/2024		FB OFFICIAL	10 6130 000 319	140.26
35828	09/30/2024		FB OFFICIAL	10 6130 000 319	225.88
35829	09/30/2024		FB OFFICIAL	10 6130 000 319	140.26
35830	09/30/2024		FB OFFICIAL	10 6130 000 319	150.52
35831	09/30/2024		ORAL INTERP JUDGE	10 6921 000 319	75.00
35832	09/30/2024		ORAL INTERP ENTRY FEE	10 6921 000 319	92.00

*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 8,905.91

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	$5,178,909.92	
Total Expenditures	$4,919,434.20	
Excess of Revenue Over/Under Expenditures	$259,475.72	
Other Financing Sources	$0.00	
Other Financing Uses	$0.00	
Net Change in Fund Balance		$259,475.72
Ending Fund Balance		**$1,476,791.64**
Balance Sheet Fund Equity		$1,476,791.64
Balance Sheet Liabilities and Deferred Inflows of Resources		$1,349,265.02
Balance Sheet Liabilities, Deferred Inflows of Resources and Fund Equity		$2,826,056.66
Balance Sheet Assets and Deferred Outflows of Resources		$2,826,056.66
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	$2,281,436.30	
Total Expenditures	$1,642,306.82	
Excess of Revenue Over/Under Expenditures	$639,129.48	
Other Financing Sources	$56,540.57	
Other Financing Uses	$4,000,000.00	
Net Change in Fund Balance		($3,304,329.95)
Ending Fund Balance		**$3,582,045.83**
Balance Sheet Fund Equity		$3,582,045.83
Balance Sheet Liabilities and Deferred Inflows of Resources		$867,155.21
Balance Sheet Liabilities, Deferred Inflows of Resources and Fund Equity		$4,449,201.04
Balance Sheet Assets and Deferred Outflows of Resources		$4,449,201.04
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		**$2,826,056.66**
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		$415,239.59	
Total Assets and Deferred Outflows of Resources			**$2,826,056.66**
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			**$1,476,791.64**
750 Assigned Fund Balance		$17,707.00	
753 Unemployment	$17,707.00		
760 Unassigned Fund Balance		$1,459,084.64	
Total Liabilities, Deferred Inflows of Resources and Fund Equity			**$2,826,056.66**

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			**$342,292.00**
4100 Grants-in-Aid			**$342,292.00**
4150 Restricted Grants from Federal Government through the State		$342,292.00	
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)	$114,035.00			
General Fund Total Revenues				**$5,178,909.92**

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		**$4,449,201.04**
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	
140 Due from Other Govt	$360,242.00	
Total Assets and Deferred Outflows of Resources		**$4,449,201.04**
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		**$3,582,045.83**
720 Restricted Fund Balance	$3,582,045.83	
723 Capital Outlay	$3,582,045.83	
Total Liabilities, Deferred Inflows of Resources and Fund Equity		**$4,449,201.04**

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				**$361,387.00**
4100 Grants-in-Aid			**$361,387.00**	
4150 Restricted Grants from Federal Government through the State		$361,387.00		
4158 Title I Grants - ALL PROGRAMS	$1,145.00			
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	$360,242.00			
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				**$2,337,976.87**

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		$274,054.40	
707 Restricted Net Position		$243.69	
708 Unrestricted Net Position		($92,638.65)	
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)	057		$114,035.00
		Fund 10 Total	**$5,178,909.92**
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
4191 Elementary & Secondary School Emergency Relief-ESSER III (ALN 84.425U)	056		$360,242.00
5130 Sale of Surplus Property	000		$700.00
5140 Compensation for Loss of General Capital Assets	000		$55,840.57
		Fund 21 Total	**$2,337,976.87**
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**

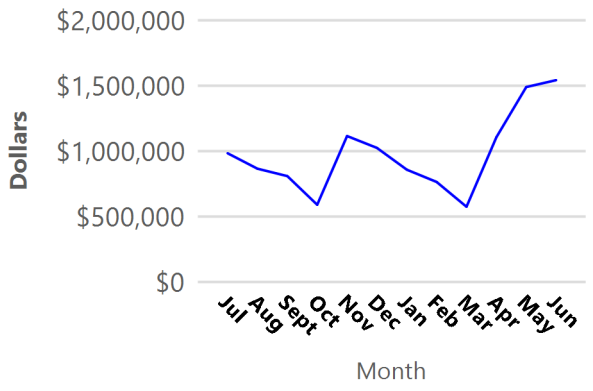
Monthly Cash Balance Survey - FY 2024

Deuel 19-4

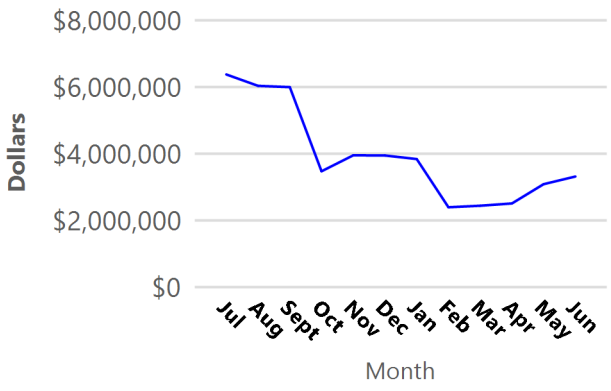
Month	General Fund - 10	Capital Outlay Fund - 21	Special Education Fund - 22	Pension Fund - 24
July	$984,787	$6,378,637	$500,364	$0
August	$866,708	$6,036,759	$454,809	$0
September	$810,185	$5,998,704	$382,535	$0
October	$591,302	$3,475,206	$305,757	$0
November	$1,116,335	$3,954,045	$455,435	$0
December	$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).

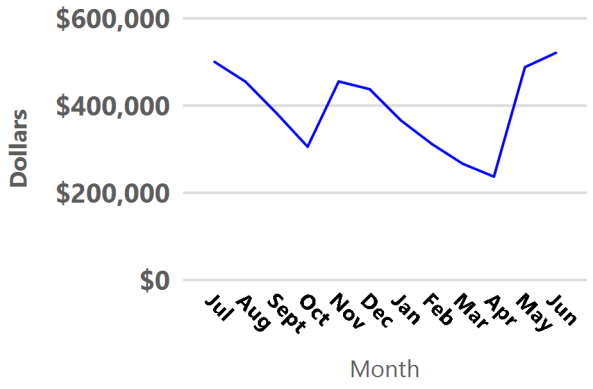
General Fund - 10



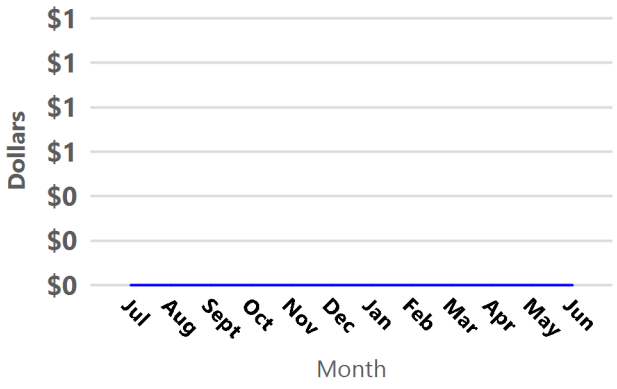
Capital Outlay Fund - 21



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**

Deuel School District No. 19-4

Independent Auditor's Report
and Financial Statements

For the Year Ended
June 30, 2023

Deuel School District No. 19-4

School District Officials

June 30, 2023

Board Members

Wade Gubrud ---------- Chairman
Michelle Prins ---------- Vice-Chairman
Danay Nielsen ---------- Member
Jessica TeKrony ---------- Member
Joel Brandt ---------- Member

Chad Schiernbeck ---------- Superintendent

Dylan Amdahl ---------- Business Manager

Deuel School District No. 19-4

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

School Board
Deuel School District No. 19-4
Deuel County, South Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Deuel School District No. 19-4, South Dakota (School District), as of June 30, 2023, and for the year then ended, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated August 9, 2024, which was qualified because the School District did not adopt Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Current Audit Findings, as items 2023-001 and 2023-002 to be material weaknesses.

Report on Compliance and Other Matters

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

School District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School District's response to the findings identified in our audit. The School District's response to the findings identified in our audit are described in the accompanying Schedule of Prior and Current Audit Findings. The School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

CLO Ryf LLC

Huron, South Dakota
August 9, 2024

Finding 2023-001 - Lack of Segregation of Duties

Condition: There is a general lack of segregation of duties and monitoring of accounting functions including payroll, journal entries, and reconciliations specifically relating to year-end entries due to the small staff size and lack of involvement of other business office employees in the finance function of the District.

Criteria: Duties within the finance function of the District should be segregated among Business Office employees and activities monitored to mitigate risk of error.

Cause: This condition exists due to small staff size within the finance function of the District. These issues are common in a district of this size.

Effect: The Business Manager performs closing entries and reconciliations without oversight. The possibility of fraud or errors occurring and not being detected or corrected is present.

Auditor's Recommendation: It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with the Business Manager performing entries and reconciliations without proper oversight, because of cost or other considerations.

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

Repeat Finding from Prior Year(s): No

Finding 2023-002 - Preparation of Financial Statements and Footnotes

Condition: The District does not have an internal control system designed to provide for the preparation of the financial statements being audited, including required footnotes and disclosures in accordance with generally accepted accounting principles.

Criteria: The District's internal control structure should provide for the preparation of financial statements and footnotes in accordance with generally accepted accounting principles.

Cause: The District does not have adequate staff trained to prepare the financial statements and footnotes.

Effect: This condition may affect the District's ability to report financial data in accordance with generally accepted accounting principles.

Auditor's Recommendation: This circumstance is not unusual in an organization of this size. It is the responsibility of management and those charges with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Management's Response: Management agrees with the finding. We requested that our auditors, ELO Prof. LLC, prepare the financial statements and notes to the financials as part of their annual audit. We have designated a member of management to review the drafted financial statements and accompanying notes, and we have reviewed and agree with material adjustments proposed during the audit.

Repeat Finding from Prior Year(s): No

ELO CPAs & ADVISORS

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Independent Auditor's Report

School Board
Deuel School District No. 19-4
Summit, South Dakota

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Deuel School District No. 19-4, South Dakota (School District), as of June 30, 2023, and for the year then ended, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, except for the matters described in the "Basis for Qualified and Unmodified Opinions" section of our report, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Deuel School District No. 19-4 as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

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

The School District did not adopt Government Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, which is a departure from accounting principles generally accepted in the United States of America (USGAAP). The amount by which this departure would affect the assets, liabilities, net position, revenues, and expenses/expenditures of the governmental activities, the general governmental fund, and the aggregate remaining fund information is not reasonably determinable.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 9, 2024 on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering School District's internal control over financial reporting and compliance.

CLO Ryf LLC

Huron, South Dakota
August 9, 2024

Deuel School District No. 19-4

Statement of Net Position – Government-Wide

June 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and cash equivalents	$ 10,898,771	$ 22,448	$ 10,921,219
Taxes receivable	1,835,524	14,744	1,850,268
Inventories	--	5,297	5,297
Other assets	581,435	--	581,435
Net pension asset	11,573	408	11,981
Capital assets:			
Land and construction in progress	8,167,951	--	8,167,951
Other capital assets, net of depreciation/amortization	5,481,528	9,469	5,490,997
Total Assets	26,976,782	52,366	27,029,148
Deferred Outflows of Resources:			
OPEB related deferred outflows	29,898	2,600	32,498
Pension related deferred outflows	1,143,734	40,335	1,184,069
Total Deferred Outflows of Resources	1,173,632	42,935	1,216,567
Liabilities:			
Drafts payable	--	18,225	18,225
Accounts payable	739,654	--	739,654
Unearned revenue	--	45,760	45,760
Other current liabilities	508,274	20,225	528,499
Noncurrent liabilities:			
Due within one year	441,204	--	441,204
Due in more than one year	9,346,828	18,286	9,365,114
Total Liabilities	11,035,960	102,496	11,138,456
Deferred Inflows of Resources:			
Taxes levied for future periods	1,823,546	--	1,823,546
Pension related deferred inflows	674,525	23,788	698,313
OPEB related deferred inflows	69,803	6,070	75,873
Total Deferred Inflows of Resources	2,567,874	29,858	2,597,732
Net Position:			
Net investment in capital assets	3,861,447	9,469	3,870,916
Restricted for:			
Capital projects	1,666,022	--	1,666,022
Capital outlay	6,886,377	--	6,886,377
Special education	462,565	--	462,565
SDRS pension	480,782	16,955	497,737
Unrestricted	1,189,387	(63,477)	1,125,910
Total Net Position	$ 14,546,580	$ (37,053)	$ 14,509,527

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

Deuel School District No. 19-4

Statement of Activities – Government-Wide

June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Business-Type Activities	Total
Governmental Activities:						
Instruction	$ 3,234,218	$ --	$ 433,297	$ (2,800,921)	$ --	$ (2,800,921)
Support services	2,836,085	41,176	--	(2,794,909)	--	(2,794,909)
Interest on long-term debt*	99,658	--	--	(99,658)	--	(99,658)
Cocurricular activities	324,313	34,397	--	(289,916)	--	(289,916)
Total Governmental Activities	6,494,274	75,573	433,297	(5,985,404)	--	(5,985,404)
Business-Type Activities:						
Food service	387,087	180,519	119,907	--	(86,661)	(86,661)
Driver's education	13,204	10,950	--	--	(2,254)	(2,254)
Total Business Type Activities	400,291	191,469	119,907	--	(88,915)	(88,915)
Total Primary Government	$ 6,894,565	$ 267,042	$ 553,204	(5,985,404)	(88,915)	(6,074,319)
		General Revenues:				
		Taxes:				
		Property taxes		3,959,264	--	3,959,264
		Utility taxes		283,165	--	283,165
		Revenue from State Sources:				
		State aid		2,167,047	--	2,167,047
		Unrestricted investment earnings		407,964	--	407,964
		Other general revenues		173,947	--	173,947
		Total General Revenues		6,991,387	--	6,991,387
		Change in Net Position		1,005,983	(88,915)	917,068
		Net Position - Beginning of Year		13,540,597	51,862	13,592,459
		Net Position - End of Year		$ 14,546,580	$ (37,053)	$ 14,509,527

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

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

Deuel School District No. 19-4

Balance Sheet – Governmental Funds

June 30, 2023

	General	Capital Outlay	Special Education	Capital Projects	Total Governmental Funds
Assets:					
Cash and cash equivalents	$ 1,078,202	$ 6,936,371	$ 528,856	$ 2,355,342	$ 10,898,771
Taxes receivable - current	803,593	698,915	321,038	--	1,823,546
Taxes receivable - delinquent	7,098	3,215	1,665	--	11,978
Accounts receivable	1,546	--	--		1,546
Due from other governments	579,889	--	--	--	579,889
Total Assets	$ 2,470,328	$ 7,638,501	$ 851,559	$ 2,355,342	$ 13,315,730
Liabilities and Fund Balances:					
Liabilities:					
Accounts payable	$ 252	$ 49,994	$ 88	$ 689,320	$ 739,654
Contracts payable	344,773	--	39,787	--	384,560
Payroll deductions and withholding and employer matching payable	97,298	--	26,416	--	123,714
Total Liabilities	442,323	49,994	66,291	689,320	1,247,928
Deferred Inflows of Resources:					
Taxes levied for future period	803,593	698,915	321,038	--	1,823,546
Delinquent taxes not available	7,098	3,215	1,665	--	11,978
Total Deferred Inflows of Resources	810,691	702,130	322,703	--	1,835,524
Fund Balances:					
Restricted:					
For capital projects	--	--	--	1,666,022	1,666,022
For capital outlay	--	6,886,377	--	--	6,886,377
For special education	--	--	462,565	--	462,565
Assigned - unemployment	17,707	--	--	--	17,707
Unassigned	1,199,607	--	--	--	1,199,607
Total Fund Balances	1,217,314	6,886,377	462,565	1,666,022	10,232,278
Total Liabilities and Fund Balances	$ 2,470,328	$ 7,638,501	$ 851,559	$ 2,355,342	$ 13,315,730

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

Deuel School District No. 19-4

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2023

Total Fund Balances - Governmental Funds		$ 10,232,278
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		13,649,479
Net pension (asset) reported in the governmental activities is not an available financial resource and therefore is not reported in the funds.		11,573
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Net OPEB Liability	(210,291)	
Intangible Lease Liabilities	(14,135)	
Capital Outlay Certificates	(9,525,000)	
Premiums on Debt Issued	(38,606)	(9,788,032)
Assets, such as taxes receivable that are not available to pay for the current period expenditures, are deferred in the funds.		11,978
Pension related deferred inflows are components of pension (asset) and therefore are not reported in the funds.		(674,525)
Pension related deferred outflows are components of pension (asset) and therefore are not reported in the funds.		1,143,734
OPEB related deferred inflows are components of net OPEB liability and therefore are not reported in the funds.		(69,803)
OPEB related deferred outflows are components of net OPEB liability and therefore are not reported in the funds.		29,898
Net Position - Governmental Activities		$ 14,546,580

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

Deuel School District No. 19-4

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

June 30, 2023

	General	Capital Outlay	Special Education	Capital Projects	Total Governmental Funds
Revenues					
Revenue from Local Sources:					
Taxes:					
Ad valorem taxes	$ 1,810,204	$ 1,419,924	$ 688,165	$ --	$ 3,918,293
Prior years' ad valorem taxes	14,510	10,348	5,291	--	30,149
Utility taxes	283,165	--	--	--	283,165
Penalties and interest on taxes	5,055	3,722	2,045	--	10,822
Earnings on Investments and Deposits	59,356	240,271	20,250	88,087	407,964
Food Service	32,148	--	--	--	32,148
Cocurricular Activities:					
Admissions	33,247	--	--	--	33,247
Other student activity income	1,150	--	--	--	1,150
Other Revenue from Local Sources:					
Rentals	5,200	--	--	--	5,200
Charges for services	5,534	--	3,494	--	9,028
Other	135,679	4,975	--	--	140,654
Revenue from Intermediate Sources:					
County Sources:					
County apportionment	24,033	--	--	--	24,033
Revenue in lieu of taxes	4,060	--	--	--	4,060
Revenue from State Sources:					
Grants-in-Aid:					
Unrestricted grants-in-aid	2,167,047	--	--	--	2,167,047
Revenue from Federal Sources:					
Grants-in-Aid:					
Restricted grants-in-aid received from federal government through the state	363,539	69,758	--	--	433,297
Total Revenues	$ 4,943,927	$ 1,748,998	$ 719,245	$ 88,087	$ 7,500,257

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

Deuel School District No. 19-4

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

June 30, 2023 (Continued)

	General	Capital Outlay	Special Education	Capital Projects	Total Governmental Funds
Expenditures					
Instructional Services:					
Regular Programs:					
Elementary	$ 1,000,257	$ 109,968	$ --	--	$ 1,110,225
Middle/junior high	446,354	13,404	--	--	459,758
High school	761,466	23,615	--	--	785,081
Preschool	68,065	--	--	--	68,065
Special Programs:					
Programs for special education	--	--	723,721	--	723,721
Educationally deprived	86,570	--	--	--	86,570
Support Services:					
Students					
Guidance	170,329	--	--	--	170,329
Psychological	--	--	14,346	--	14,346
Health	5,165	--	--	--	5,165
Speech pathology	--	--	23,602	--	23,602
Student therapy services	--	--	6,941	--	6,941
Instructional Staff:					
Improvement of instruction	23,189	--	--	--	23,189
Educational media	75,877	105,004	9,722	--	190,603
General Administration:				--	
Board of education	66,933	--	911	--	67,844
Executive administration	152,830	--	--	--	152,830
School Administration					
Office of the principal	242,788	--	--	--	242,788
Other	368	--	--	--	368
Business:					
Fiscal services	176,220	16,110	--	--	192,330
Facilities acquisition and construction	--	146,915	--	468,401	615,316
Operation and maintenance of plant	590,348	65,102	--	--	655,450
Student transportation	354,845	73	--	--	354,918
Food services	31,813	--	--	--	31,813
Internal services	15,258	4,728	--	--	19,986
Special Education:					
Transportation costs	--	--	470	--	470
Other special education costs	--	--	40	--	40
Debt Services:	--	115,498	--	--	115,498
Cocurricular Activities:					
Male activities	59,439	1,551	--	--	60,990
Female activities	65,094	24,191	--	--	89,285
Transportation	30,065	--	--	--	30,065
Combined activities	112,147	14,328	--	--	126,475
Capital Outlay	--	270,602	--	7,097,298	7,367,900
Total Expenditures	4,535,420	911,089	779,753	7,565,699	13,791,961
Excess of Revenue Over (Under) Expenditures	408,507	837,909	(60,508)	(7,477,612)	(6,291,704)
Other Financing Sources (Uses):					
Transfer in	--	700,000	--	--	700,000
Transfer out	(700,000)	--	--	--	(700,000)
Compensation for loss of general capital assets	--	17,798	--	--	17,798
Total Other Financing Sources (Uses)	(700,000)	717,798	--	--	17,798
Net Change in Fund Balances	(291,493)	1,555,707	(60,508)	(7,477,612)	(6,273,906)
Fund Balance, Beginning of Year	1,508,807	5,330,670	523,073	9,143,634	16,506,184
Fund Balance, End of Year	$ 1,217,314	$ 6,886,377	$ 462,565	$ 1,666,022	$ 10,232,278

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

Deuel School District No. 19-4

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
June 30, 2023

Net Change in Fund Balances - Total Governmental Funds	$ (6,273,906)
Amounts reported for governmental activities in the statement of activities are different because:	
This amount represents capital assets purchases which are reported as expenditures on the fund financial statements but increase assets on the government wide statements.	7,367,900
The amount represents the current year depreciation expense reported in the statement of activities which is not reported on the fund financials because it does not require the use of current financial resources.	(171,306)
In the statement of activities gains and losses on disposal of capital assets are reported, whereas, in the governmental funds, the proceeds from the disposal of capital assets is reflected, regardless of whether a gain or loss is realized.	(855)
Payment of principal on long-term debt is an expenditure in the governmental funds but the payment reduces long-term liabilities in the statement of net position.	
Intangible Lease Liabilities	13,771
Premiums on Debt Issued	2,069
The recognition of revenues in the governmental funds differ from the recognition in the governmental activities in the fact that revenue accruals in the fund financial statements require the amounts to be "available."	1,484
Governmental funds do not reflect the change in Other Post Employment Benefits (OPEB), but the statement of activities reflects the change in OPEB through expenditures.	(2,155)
Changes in the pension related deferred outflows/inflows are direct components of pension liability (asset) and are not reflected in the governmental funds.	68,981
Change in net position of governmental activities	$ 1,005,983

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

Deuel School District No. 19-4

Statement of Net Position – Proprietary Funds

June 30, 2023

	Enterprise Funds		
	Food Service Fund	Other Enterprise Fund	Totals
Assets:			
Current Assets:			
Cash and cash equivalents	$ --	$ 22,448	$ 22,448
Accounts receivable, net	13,176	1,568	14,744
Inventory - supplies	1,874	--	1,874
Inventory - stores for resale	2,443	--	2,443
Inventory of donated food	980	--	980
Total Current Assets	18,473	24,016	42,489
Noncurrent Assets:			
Net Pension Asset	383	25	408
Machinery and equipment - local funds	61,635	--	61,635
Machinery and equipment -federal funds	2,893	--	2,893
Less accumulated depreciation	(55,059)	--	(55,059)
Total Noncurrent Assets	9,852	25	9,877
Total Assets	$ 28,325	$ 24,041	$ 52,366
Deferred Outflows of Resources:			
Pension related deferred outflows	37,844	2,491	40,335
OPEB related deferred outflows	1,872	728	2,600
Total Deferred Outflows of Resources	39,716	3,219	42,935
Liabilities:			
Current Liabilities:			
Drafts payable	$ 18,225	$ --	$ 18,225
Payroll deductions and withholdings and employer matching payable	8,736	122	8,858
Deposits payable	11,367	--	11,367
Unearned revenue	45,760	--	45,760
Total Current Liabilities	84,088	122	84,210
Noncurrent Liabilities:			
Net OPEB liability	13,166	5,120	18,286
Total Noncurrent Liabilities	13,166	5,120	18,286
Total Liabilities	$ 97,254	$ 5,242	$ 102,496
Deferred Inflows of Resources:			
Pension related deferred inflows	22,319	1,469	23,788
OPEB related deferred inflows	4,370	1,700	6,070
Total Deferred Inflows of Resources	26,689	3,169	29,858
Net Position:			
Net investment in capital assets	9,469	--	9,469
Restricted for SDRS pension	15,908	1,047	16,955
Unrestricted net position	(81,279)	17,802	(63,477)
Total Net Position	$ (55,902)	$ 18,849	$ (37,053)

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

Deuel School District No. 19-4

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

June 30, 2023

	Enterprise Funds		
	Food Service Fund	Other Enterprise Fund	Totals
Operating Revenue:			
Food Sales:			
Student	$ 180,431	$ --	$ 180,431
Other charges for goods and services	88	10,950	11,038
Total Operating Revenue	180,519	10,950	191,469
Operating Expenses:			
Food Service:			
Salaries	113,067	11,690	124,757
Employee benefits	55,954	959	56,913
Purchased services	11,105	--	11,105
Supplies	7,940	555	8,495
Cost of sales - purchased	173,755	--	173,755
Cost of sales - donated	24,284	--	24,284
Other	204	--	204
Depreciation	778	--	778
Total Operating Expenses	387,087	13,204	400,291
Operating (Loss)	(206,568)	(2,254)	(208,822)
Nonoperating Revenues:			
State grants	743	--	743
Federal grants	94,888	--	94,888
Donated food	24,276	--	24,276
Total Nonoperating Revenue	119,907	--	119,907
Change in Net Position	(86,661)	(2,254)	(88,915)
Net Position - Beginning of Year	30,759	21,103	51,862
Net Position - End of Year	$ (55,902)	$ 18,849	$ (37,053)

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

Deuel School District No. 19-4

Statement of Cash Flows – Proprietary Funds

June 30, 2023

	Food Service Fund	Other Enterprise Fund	Totals
Cash Flows from Operating Activities			
Cash receipts from customers	$ 219,787	$ 25,076	$ 244,863
Cash payments to suppliers	(191,120)	(555)	(191,675)
Cash payments to employees	(167,633)	(10,867)	(178,500)
Net Cash Provided (Used) by Operating Activities	(138,966)	13,654	(125,312)
Cash Flows from Noncapital Financing Activities:			
Cash reimbursements - state	743	--	743
Cash reimbursements - federal	94,888	--	94,888
Net Cash Provided by Noncapital Financing Activities	95,631	--	95,631
Net Change in Cash and Cash Equivalents	(43,335)	13,654	(29,681)
Cash and Cash Equivalents, Beginning of Year	43,335	8,794	52,129
Cash and Cash Equivalents, End of Year	$ --	$ 22,448	$ 22,448
Reconciliation of Operating (Loss) to Net Cash Provided (Used) by Operating Activites:			
Operating (Loss)	$ (206,568)	$ (2,254)	$ (208,822)
Adjustments to reconcile operating (loss) to net cash provided (used) by operating activities:			
Depreciation expense	778	--	778
Value of commodities used	24,284	--	24,284
Change in Assets and Liabilities:			
Accounts receivable	(10,138)	--	(10,138)
Due from other governments	--	14,126	14,126
Inventory	1,884	--	1,884
Net pension asset	25,020	5,029	30,049
Pension related deferred outflows	(1,743)	5,314	3,571
OPEB related deferred outflows	367	147	514
Drafts payable	18,225	--	18,225
Deferred revenue	31,181	--	31,181
Accrued payroll expenses	5,600	--	5,600
Net OPEB Liability	(2,118)	(856)	(2,974)
Pension related deferred inflows	(26,968)	(8,324)	(35,292)
OPEB related deferred inflows	1,230	472	1,702
Net Cash Provided (Used) by Operating Activities	$ (138,966)	$ 13,654	$ (125,312)
Noncash Investing, Capital and Financing Activities			
Value of commodities received	$ 24,276	$ --	$ 24,276

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

Deuel School District No. 19-4
Statement of Net Position – Fiduciary Funds
June 30, 2023

	Private -Purpose Trust Funds	Custodial Funds
Assets:		
Cash and cash equivalents	$ 108,654	$ 123,873
Accounts receivable	--	3,180
Total Assets	$ 108,654	$ 127,053
Liabilities:		
Amounts held for others	$ --	$ 127,053
Total Liabilities	--	127,053
Net Position:		
Held in trust for scholarships	$ 108,654	$ --

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

Deuel School District No. 19-4
Statement of Changes in Fiduciary Net Position
June 30, 2023

	Private-Purpose Trust Funds
Additions	
Contributions and donations	$ 43,090
Total Additions	43,090
Deductions	
Trust deductions for scholarships awarded	25,820
Total Deductions	25,820
Change in Net Position	17,270
Net Position - Beginning	91,384
Net Position - Ending	$ 108,654

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

1. Summary of Significant Accounting Policies:

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

a. Financial Reporting Entity:

The reporting entity of Deuel School District No. 19-4, consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

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

b. Basis of Presentation:

Government-Wide Financial Statements:

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

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

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

1. Summary of Significant Accounting Policies: (Continued)

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

Fund Financial Statements:

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

1. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and

2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined, or

3. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year, or because of public interest in the fund's operations.

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

Governmental Funds:

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

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

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

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

1. Summary of Significant Accounting Policies: (Continued)

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

The School Addition Fund – The school addition fund is the only capital projects fund maintained by the School District. This is a major fund.

Proprietary Funds:

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

1. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit—even if that government is not expected to make any payments—is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable "solely" from the revenues of the activity.)

2. Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.

3. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

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

Other Enterprise Fund – The Other Enterprise Fund is a fund maintained by the School District for driver's education fees. This is a major fund.

Fiduciary Funds:

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

Private-Purpose Trust Funds – Private-purpose trust funds are used to account for all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments. The School District maintains only one private-purpose trust fund for the purpose of accounting for the assets held in a trustee capacity for scholarships.

Custodial Funds – Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-

1. Summary of Significant Accounting Policies: (Continued)

purpose trust funds. The district maintains custodial funds to hold assets as an agent in a trustee capacity for various classes, clubs, and so on.

c. Measurement Focus and Basis of Accounting:

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

Measurement Focus:

Government-Wide Financial Statements:

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

Fund Financial Statements:

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

Basis of Accounting:

Government-Wide Financial Statements:

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

Fund Financial Statements:

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues, including property taxes, generally are recognized when they become measurable and available. "Available" means resources are collected or to be collected soon enough after the end of the fiscal year that they can be used to pay the bills of the current period. The accrual period for the Deuel School District No. 19-4 is 60 days. The revenues which are accrued at June 30, 2023 are amounts due from other governments.

1. Summary of Significant Accounting Policies: (Continued)

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

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

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

d. Interfund Eliminations and Reclassifications:

Government-Wide Financial Statements:

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

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

e. Deposits and Investments:

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

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

f. Capital Assets:

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

1. Summary of Significant Accounting Policies: (Continued)

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

Government-Wide Financial Statements:

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

The total June 30, 2023 balance of capital assets for governmental activities includes approximately 18 percent for which the costs were determined by estimates of the original costs. These estimated original costs were established by different deflated current replacement cost. The total June 30, 2023 balance of capital assets for business-type activities are all valued at original cost.

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

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

	Capitalization Threshold	Depreciation/ Amortization Method	Estimated Useful Life
Land*	All	NA	NA
Buildings	$ 50,000	Straight-line	50-100 years
Improvements	$ 10,000	Straight-line	15-25 years
Machinery and equipment - governmental	$ 5,000	Straight-line	5-20 years
Machinery and equipment - enterprise	$ 1,500	Straight-line	20 years
Intangible lease and subscription assets	$ 50,000	Straight-line	5-20 years

Fund Financial Statements:

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

1. Summary of Significant Accounting Policies: (Continued)

g. Long-Term Liabilities:

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

All long-term liabilities to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term liabilities consist of capital outlay certificates and related premiums, leases, and OPEB liability.

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

h. Program Revenues:

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

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

2. Program-specific operating grants and contributions – These arise from mandatory and voluntary nonexchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.

3. Program-specific capital grants and contributions – These arise from mandatory and voluntary nonexchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

i. Deferred Inflows and Deferred Outflows of Resources:

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

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

1. Summary of Significant Accounting Policies: (Continued)

j. Proprietary Funds Revenue and Expense Classifications:

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

k. Cash and Cash Equivalents:

For the purpose of preparing the Statement of Cash Flows, the school district considers all highly liquid investments and deposits (including restricted assets) with a term to maturity of three months or less when purchased to be cash equivalents.

l. Equity Classifications:

Government-Wide Financial Statements:

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

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

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

3. Unrestricted Net Position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

Fund Financial Statements:

Governmental fund equity is classified as fund balance, and may distinguish between Nonspendable, Restricted, Committed, Assigned or Unassigned components. Proprietary fund equity is classified the same as in the government-wide financial statements. Fiduciary fund equity (except for Custodial Funds, which have no fund equity) is reported as net position held in trust for other purposes.

m. Application of Net Position:

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

1. Summary of Significant Accounting Policies: (Continued)

n. Fund Balance Classification Policies and Procedures:

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

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

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

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

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

Major Special Revenue Fund	Revenue Source
Capital Outlay Fund	Taxes
Special Education Fund	Taxes

o. Pensions:

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

1. Summary of Significant Accounting Policies: (Continued)

p. Leases:

The School District is a lessee for a noncancellable lease of copiers. The School District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The School District recognizes lease liabilities with an initial, individual value of $50,000 or more.

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

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

- The School District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the School District generally uses its estimated incremental borrowing rate as the
  discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the School District is reasonably certain to exercise.

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

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

q. Subscription Based Information Technology Arrangements:

The School District does not have any subscription-based information technology arrangements (SBITAs) with vendors to use vendor-provided information technology. If the School District had any, it would recognize a subscription liability and an intangible right-to-use subscription asset (subscription asset) in the government-wide financial statements. The School District recognizes subscription liabilities with an initial, individual value of $50,000 or more.

1. Summary of Significant Accounting Policies: (Continued)

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

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

- The School District uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the School District generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.

- The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments and purchase option price that the School District is reasonably certain to exercise.

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

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

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

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

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

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

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

Custodial Credit Risk – Deposits – The risk that, in the event of depository failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2023, the District's deposits were fully insured or collateralized and were not exposed to custodial credit risk.

Custodial Credit Risk – Investments – The risk that, in the event of the counterparty to a transaction, the School District will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

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

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

3. Receivables and Payables:

Receivables and payables are not aggregated in the financial statements. The School District expects all receivables to be collected within one year and no allowance has been provided for uncollectible amounts.

4. Inventory:

Inventory held for consumption is stated at cost.

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

4. Inventory: (Continued)

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

In the governmental fund financial statements, inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed. Reported inventories are equally offset by Nonspendable Fund Balance which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets. No material inventories were on hand at June 30, 2023.

5. Property Tax:

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

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

6. Changes in Capital Assets:

A summary of changes in capital assets for the fiscal year ended June 30, 2023 is as follows:

	6/30/2022 (Restated)	Increases	Decreases	6/30/2023
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 101,083	$ --	$ --	$ 101,083
Construction in progress	853,334	7,213,534	--	8,066,868
Total capital assets not being depreciated	954,417	7,213,534	--	8,167,951
Capital assets being depreciated/amortized:				
Buildings	7,217,254	--	--	7,217,254
Improvements	287,500	--	--	287,500
Machinery & Equipment	1,325,764	154,366	6,705	1,473,425
Intangible Lease Assets (Restated)	27,906	--	--	27,906
Total capital assets being depreciated/amortiized	8,858,424	154,366	6,705	9,006,085
Less accumulated depreciation/amortization for:				
Buildings	2,246,922	88,088	--	2,335,010
Improvements	287,500	--	--	287,500
Machinery & Equipment	824,679	69,447	5,850	888,276
Intangible Assets	--	13,771	--	13,771
Total accumulated depreciation/amortization	3,359,101	171,306	5,850	3,524,557
Total capital assets being depreciated/amortized, net	5,499,323	(16,940)	855	5,481,528
Net Capital Assets	$ 6,453,740	$ 7,196,594	$ 855	$ 13,649,479

Depreciation/amortization expense was charged to functions as follows:

Instruction	$ 86,051
Support services	67,757
Co-curricular activities	17,498
Total Depreciation/Amortization Expense	$ 171,306

6. Changes in Capital Assets: (Continued)

	6/30/2022	Increases	Decreases	6/30/2023
Business-Type Activities:				
Capital assets, being depreciated:				
Machinery & Equipment	$ 64,528	$ --	$ --	$ 64,528
Less accumulated depreciation for:				
Machinery & Equipment	54,281	778	--	55,059
Total capital assets, net	$ 10,247	$ (778)	$ --	$ 9,469

Depreciation expense was charged to functions as follows:

Business-type activities:	
Food service	$ 778

Construction work in progress at June 30, 2023 is composed of the following:

Project Name	Project Authorization	Through 6/30/2023	Committed	Required Future Financing
School Additions & Remodeling	$ 13,643,690	$ 8,066,868	$ 1,666,022	$ 3,910,800

7. Long-Term Liabilities:

A summary of the changes in long-term liabilities for the year ended June 30, 2023 is as follows:

	6/30/2022 (Restated)	Increase	Decrease	6/30/2023	Due Within One Year
Governmental Activities:					
Capital Outlay Certificates Series 2022	$ 9,525,000	$ --	$ --	$ 9,525,000	$ 425,000
Plus unamortized premium	40,675	--	2,069	38,606	2,069
Leases (Restated)	27,906	--	13,771	14,135	14,135
OPEB	234,226	--	23,935	210,291	--
Total Long-Term Liabilities	$ 9,827,807	$ --	$ 39,775	$ 9,788,032	$ 441,204

	6/30/2022	Increase	Decrease	6/30/2023	Due Within One Year
Business-Type Activities:					
OPEB	$ 21,260	$ --	$ 2,974	$ 18,286	$ --
Total Long-Term Liabilities	$ 21,260	$ --	$ 2,974	$ 18,286	$ --

7. Long-Term Liabilities: (Continued)

Liabilities payable at June 30, 2023, is comprised of the following:

Deuel School District No. 19-4 Limited Tax General Obligation Certificates Series 2022	The School District issued $9,955,000 of Limited Tax General Obligation Certificates, Series 2022. The certificates are payable March 2022 through August 2041 with interest rates from 1% to 3% depending on the length of time to maturity of the individual certificates; callable on or after August 1, 2023. The Capital Outlay Fund makes payment on this debt.	$ 9,525,000
Deuel School District No. 19-4 Intangible Lease	During 2022, the School District entered into an agreement to lease copiers. There is an imputed interest rate of 2.88% assesed on this lease. Final payment is June 2024. The Capital Outlay Fund makes payment on this debt.	$ 14,135
Other Post Employment Benefits - Payable from the general, food service, and other enterprise funds		$ 228,577

The annual debt service requirements to maturity for all debt outstanding as of June 30, 2023 are as follows:

Year Ending	Capital Outlay Certificates		Leases		Totals	
June 30,	Principal	Interest	Principal	Interest	Principal	Interest
2024	$ 425,000	$ 195,807	$ 14,135	$ 221	$ 439,135	$ 196,028
2025	430,000	187,282	--	--	430,000	187,282
2026	435,000	182,740	--	--	435,000	182,740
2027	440,000	177,488	--	--	440,000	177,488
2028	450,000	170,128	--	--	450,000	170,128
2029-2033	2,380,000	716,319	--	--	2,380,000	716,319
2034-2038	2,625,000	472,728	--	--	2,625,000	472,728
2039-2042	2,340,000	130,140	--	--	2,340,000	130,140
Totals	$ 9,525,000	$ 2,232,632	$ 14,135	$ 221	$ 9,539,135	$ 2,232,853

8. Restricted Net Position:

Restricted Net Position for the year ended June 30, 2023 was as follows:

Purpose	Restricted By	Amount
Major Purposes:		
Capital projects	Law	$ 1,666,022
Capital outlay	Law	6,886,377
Special education	Law	462,565
SDRS Pension Purposes	Law	497,737
Total		$ 9,512,701

9. Interfund Transfers:

Transfers to/from other funds at June 30, 2023, consist of the following:

Transfer from the General Fund to the Capital Outlay Fund for wind tax revenue.	$ 700,000

10. Pension Plan:

Plan Information:

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

Benefits Provided:

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

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

Members that were hired on/after July 1, 2017, are Generational members. Class A Generational members and Class B Generational judicial members who retire after age 67 with three years of contributory service are entitled to an unreduced annual retirement benefit. Class B Generational public safety members can retire with an unreduced annual retirement benefit after age 57 with three years of contributory service. At retirement, married Generational members may elect a single-life benefit, a 60 percent joint and survivor benefit, or a 100 percent joint and survivor benefit.

10. Pension Plan: (Continued)

All Generational retirement benefits that do not meet the above criteria may be payable at a reduced level. Generational members will also have a variable retirement account (VRA) established, in which they will receive up to 1.5 percent of compensation funded by part of the employer contribution. VRAs will receive investment earning based on investment returns.

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

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

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

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

Contributions:

Per SDCL 3-12, contribution requirements of the active employees and participating employers are established and may be amended by the SDRS Board. Covered employees are required by state statute to contribute the following percentages of their salary to the plan; Class A Members, 6.0% of salary; Class B Judicial Members, 9.0% of salary; and Class B Public Safety Members, 8.0% of salary. State statute also requires the employer to contribute an amount equal to the employee's contribution. State statute also requires the employer to make an additional contribution in the amount of 6.2% for any compensation exceeding the maximum taxable amount for social security for general employees only. The School District's share of contributions to the SDRS for the years ended June 30, 2023, 2022 and 2021, equal to required contributions each year, were as follows:

Year	Amount
2023	$ 191,998
2022	181,681
2021	172,974

10. Pension Plan: (Continued)

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

At June 30, 2022, SDRS is 100.1% funded and accordingly has a net pension asset. The proportionate share of the components of the net pension asset of South Dakota Retirement System, for the School District as of this measurement period ending June 30, 2022 and reported by the School District as of June 30, 2023 are as follows:

Proportionate share of pension liability	$ 17,896,909
Less proportionate share of net pension restricted for pension benefits	17,908,890
Proportionate share of net pension (asset)	$ (11,981)

At June 30, 2023, the School District reported an asset of ($11,981) for its proportionate share of the net pension (asset). The net pension (asset) was measured as of June 30, 2022 and the total pension (asset) used to calculate the net pension (asset) was based on a projection of the School District's share of contributions to the pension plan relative to the contributions of all participating entities. At June 30, 2022, the School District's proportion was 0.12677900%, which is an increase of 0.0032751% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the School District recognized reduction of pension expense of ($68,981). At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 228,075	$ 778
Changes in assumption	761,502	667,355
Net difference between projected and actual earnings on pension plan investments	--	28,713
Changes in proportion and difference between district contributions and proportionate share of contributions	2,494	1,467
School District contributions subsequent to the	191,998	--
Total	$ 1,184,069	$ 698,313

10. Pension Plan: (Continued)

$191,998 reported as deferred outflow of resources related to pensions resulting from School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year Ended June 30,	
2024	$ 78,928
2025	167,052
2026	(189,643)
2027	237,421
Total	$ 293,758

Actuarial Assumptions:

The total pension liability (asset) in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Graded by years of service, from 7.66% at entry to 3.15% after 25 years of service
Discount Rate	6.50% net of plan investment expense. This is composed of an average inflation rate of 2.50% and real returns of 4.00%
Future COLAs	2.10%

Mortality Rates:

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

Active and Terminated Vested Members:
Teachers, Certified Regents, and Judicial: PubT-2010
Other Class A Members: PubG-2010
Public Safety Members: PubS-2010

Retired Members:
Teachers, Certified Regents, and Judicial Retirees: PubT-2010, 108% of rates above age 65
Other Class A Retirees: PubG-2010, 93% of rates through age 74, increasing by 2% per year until 111% of rates at age 83 and above
Public Safety Retirees: PubS-2010, 102% of rates at all ages

10. Pension Plan: (Continued)

Beneficiaries:
PubG-2010 contingent survivor mortality table

Disabled Members:
Public Safety: PubS-2010 disabled member mortality table
Others: PubG-2010 disabled member mortality table

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period of July 1, 2016, to June 30, 2021.

Investment portfolio management is the statutory responsibility of the South Dakota Investment Council (SDIC), which may utilize the services of external money managers for management of a portion of the portfolio. SDIC is governed by the Prudent Man Rule (i.e., the council should use the same degree of care as a prudent man). Current SDIC investment policies dictate limits on the percentage of assets invested in various types of vehicles (equities, fixed income securities, real estate, cash, private equity, etc.). The long-term expected rate of return on pension plan investments was determined using a method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022 (see the discussion of the pension plan's investment policy) are summarized in the following table using geometric means:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global equity	58.0%	3.7%
Fixed income	30.0%	1.1%
Real estate	10.0%	2.6%
Cash	2.0%	0.4%
Total	100.0%	

Discount Rate:

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

10. Pension Plan: (Continued)

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

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

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of net pension (asset)	$ 2,487,830	$ (11,981)	$ (2,054,988)

Pension Plan Fiduciary Net Position:

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

Payables to the Pension Plan:

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

11. Joint Ventures:

The School District participates in the Northeast Technical High School for the purpose of providing vocational education. Member districts jointly and cooperatively exercise any power common to a district board except for the authority to levy taxes and issue bonds. Any nonparticipating district would forego all present equity in equipment and facilities by non-membership.

The members of the Northeast Technical High School and their relative percentage is as follows:

Castlewood School District No. 28-1	5%
Florence School District No. 14-1	4%
Great Plains Lutheran School	7%
Hamlin School District No. 28-3	6%
Henry School District No. 14-2	3%
Summit School District No. 54-6	3%
Watertown School District No. 14-4	67%
Waverly School District No. 14-5	5%

The School District retains no equity in net position of the NTHS but does have a responsibility to fund deficits of the NTHS in proportion to the relative participation described above. Separate financial statements for this joint venture are available from Northeast Technical High School.

11. Joint Ventures: (Continued)

At June 30, 2023, this joint venture had:

	June 30, 2023
Total Assets and Deferred Outflows	$ 1,972,431
Total Liablities and Deferred Inflows	$ 300,321
Total Net Position	$ 1,672,110

The School District participates in the Northeast Educational Services Cooperative, a cooperative service unit (co-op) formed for the purpose of providing public support services to the member School Districts.

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

Arlington School District No. 38-1	3%	Henry School District No. 14-2	2%
Britton-Hecla School District No. 45-4	6%	Iroquois School District No. 02-3	3%
Castlewood School District No. 28-1	4%	Lake Preston School District No. 38-3	2%
Clark School District No. 12-2	6%	Oldham-Ramona School District No. 39-5	2%
DeSmet School District No. 38-2	4%	Rosholt School District No. 54-4	3%
Deubrook School District No. 5-6	5%	Rutland School District No. 39-4	2%
Deuel School District No. 19-4	7%	Sioux Valley School District No. 5-5	8%
Elkton School District No. 5-3	5%	Summit School District No. 54-6	2%
Enemy Swim Day School	2%	Waubay School District No. 18-3	2%
Estelline School District No. 28-2	3%	Waverly School District No. 14-5	3%
Florence School District No. 14-1	4%	Webster School District No. 18-4	6%
Hamlin School District No. 28-3	9%	Willow Lake School District No. 12-3	4%
		Wilmot School District No. 54-7	3%

The co-op's governing board is composed of one school board member representative from each member school district. The board is responsible for adopting the joint venture's budget and setting service fees at a level adequate to fund the adopted budget. The School District retains no equity in the net position of the co-op but does have a responsibility to fund deficits of the co-op in proportion to the relative participation described above. Separate financial statements for this joint venture are available from the Northeast Educational Services Cooperative.

As of June 30, 2023, this joint venture had:

	June 30, 2023
Total Assets and Deferred Outflows	$ 3,512,631
Total Liabilities and Deferred Inflows	$ 1,205,091
Total Net Position	$ 2,307,540

12. Risk Management:

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended June 30, 2023, the School District managed its risks as follows:

Employee Health Insurance:

The School District joined the Northern Plains Insurance Pool. This is a risk pool currently operating as a common risk management and insurance program for local government entities. The school District pays a monthly premium to the pool to provide health insurance coverage for its employees. The pool purchases coverage from either Sanford Health Plan or DAKOTACARE Administrative Services with the premiums it receives from the members.

The coverage includes the option of three different plans with a deductible from $1,500 to $4,000.

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

Liability Insurance:

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

Worker's Compensation:

The School District participates, with several other educational units and related organizations in South Dakota, in the Associated School Boards of South Dakota Workers' Compensation Fund Pool which provided workers' compensation insurance coverage for participating members of the pool. The objective of the Fund is to formulate, develop, and administer, on behalf of the member organizations, a program of worker's compensation coverage, to obtain lower costs for that coverage, and to develop a comprehensive loss control program. The School District's responsibility is to initiate and maintain a safety program to give its employees safe and sanitary working conditions and to promptly report to and cooperate with the Fund to resolve any worker's compensation claims. The School District pays an annual premium, to provide worker's compensation coverage for its employees, under a retrospectively rated policy and the premiums are accrued based on the ultimate cost of the experience to date of the Fund members. The School District may also be responsible for additional assessments in the event the pool is determined by its board of trustees to have inadequate reserves to satisfy current obligations or judgments. Additional assessments, if any, are to be determined on a prorated basis based upon each participant's percentage of contribution in relation to the total contributions to the pool of all participants for the year in which the shortfall occurs. The pool provides loss coverage to all participants through pool retained risk retention and through insurance coverage purchased by the pool in excess of the retained risk. The pool pays the first $500,000 of any claim per individual. The pool has reinsurance which covers up to $1,000,000 per individual per incident.

12. Risk Management: (Continued)

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

Unemployment Benefits:

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

The School District has Assigned Fund Balance in the General Fund in the amount of $17,707 for the payment of future unemployment benefits.

During the year ended June 30, 2023, no claims for unemployment benefits were paid. At June 30, 2023, no claims had been filed for unemployment benefits and none are anticipated in the next fiscal year.

13. Other Post Employment Benefits (OPEB):

Plan Description: The School District administers a single-employer defined benefit plan which provides medical and prescription drug benefits for current employees, eligible retirees, and their immediate families as permitted by South Dakota Codified Law 6-1-16. No assets are accumulated in a trust that meets the criteria in paragraph 4 of the GASB Statement No. 75.

Individuals who are employed by the School District and are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement. Retirees under age 65 pay the same premium for the medical and prescription drug benefits, which results in an implicit rate subsidy and an OPEB liability.

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

Employees Covered by Benefit Terms: As of June 30, 2023, there were a total of 90 employees covered by the benefit terms. This includes 6 retirees currently receiving benefit payments and 84 active employees.

Total OPEB Liability: The School District's total OPEB liability of $228,577 was measured as of June 30. 2021 and was determined by an actuarial valuation as of that date.

Actuarial Methods and Assumptions: The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, using the entry age normal actuarial cost method.

Inflation – 2.25%

Salary Increases – Graded by years of service, from 6.5% at entry to 3% after 25 years of service

Discount rate – 3.54%

Healthcare Cost Trend Rate – 5.7% initial rate decreasing annually to an ultimate rate of 3.7%

Retirees Share of Benefit-Related Cost – 100% of projected health insurance for retirees.

13. Other Post Employment Benefits (OPEB): (Continued)

The discount rate used to measure the total OPEB liability was 3.54% which is based on the 20 year Bond Buyer GO Index.

Mortality rates were based on 97% of the RP-2014 Mortality Table, white collar table for females and total dataset for males, adjusted to 2006 and projected generationally with MP-2021. Mortality rates for disabled members were based on the RP-2014 Disabled Mortality Table, adjusted to 2006 and projected generationally with Scale MP-2021.

The plan has not had a formal actuarial experience study performed.

Changes in the Total OPEB Liability:

	Total OPEB Liability
Total OPEB liability, beginning of year	$ 255,486
Changes for the year:	
Service cost	26,380
Interest on total OPEB liability	5,850
Effect of assumptions changes or inputs	(36,969)
Benefit payments	(22,170)
Total OPEB liability, end of year	$ 228,577

Sensitivity of the District's Total OPEB Liability to Changes in the Discount Rate: The following presents the School District's total OPEB liability, as well as what the School District's total OPEB liability would be if it were calculating using a discount rate that is 1-percentage point lower (2.54%) or 1-percentage point higher (4.54%) than the current discount rate:

	1% Decrease 2.54%	Discount Rate 3.54%	1% Increase 4.54%
Total OPEB Liability	$ 254,477	$ 228,577	$ 206,611

The following presents the School District's total OPEB liability, as well as what the School District's total OPEB liability would be if it were calculating using a current healthcare cost trend rates that is 1-percentage point lower or 1-percentage point higher than the current trend rate:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	$ 198,908	$ 228,577	$ 265,134

For the years ended June 30, 2023, the School District recognized OPEB expense of $23,567. At June 30, 2023, the School District reported $32,498 of deferred outflows of resources related to OPEB and $75,873 of deferred inflows of resources related to OPEB from economic/demographic (gains) or losses and changes in assumptions or inputs.

13. Other Post Employment Benefits (OPEB): (Continued)

The deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30:	Amount
2024	$ (8,663)
2025	(8,663)
2026	(7,691)
2027	(6,337)
2028	(5,959)
Thereafter	(6,062)

14. Implementation of New Standards and Restatement:

In 2023, the School District implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, Subscription Based Information Technology Arrangements. The implementation of this standard had no effect on beginning net position.

In 2023, the School District implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. The implementation of this standard had no effect on beginning net position, increased governmental capital assets by $27,906, and increased governmental long-term liabilities by $27,906.

15. Subsequent Events:

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

Required Supplementary Information

Deuel School District No. 19-4

Required Supplementary Information – Budgetary Comparison Schedule – General Fund – Budgetary Basis

June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Revenue from Local Sources:				
Taxes:				
Ad valorem taxes	$ 1,763,000	$ 1,763,000	$ 1,810,204	$ 47,204
Prior years' ad valorem taxes	15,000	15,000	14,510	(490)
Utility taxes	250,000	250,000	283,165	33,165
Penalties and interest on taxes	5,000	5,000	5,055	55
Earnings on Investments and Deposits	1,000	1,000	59,356	58,356
Food service	35,000	35,000	32,148	(2,852)
Cocurricular Activities:				
Admissions	27,300	27,300	33,247	5,947
Other student activity income	1,000	1,000	1,150	150
Other Revenue from Local Sources:				
Rentals	5,000	5,000	5,200	200
Charges for services	5,000	5,000	5,534	534
Other	14,000	14,000	135,679	121,679
Revenue from Intermediate Sources:				
County Sources:				
County apportionment	40,000	40,000	24,033	(15,967)
Revenue in lieu of taxes	--	--	4,060	4,060
Revenue from State Sources:				
Grants-in-Aid:				
Unrestricted grants-in-aid	2,165,000	2,165,000	2,167,047	2,047
Revenue from Federal Sources:				
Grants-in-Aid:				
Restricted grants-in-aid received from federal government through the state	477,561	477,561	363,539	(114,022)
Total Revenues	$ 4,803,861	$ 4,803,861	$ 4,943,927	$ 140,066

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Expenditures				
Instructional Services:				
Regular Programs:				
Elementary	$ 1,065,000	$ 1,065,000	$ 1,000,257	$ 64,743
Middle/junior high	472,200	472,200	446,354	25,846
High school	855,300	855,300	761,466	93,834
Preschool	36,750	61,376	68,065	(6,689)
Special Programs:				
Educationally deprived	82,800	85,172	86,570	(1,398)
Support Services:				
Students:				
Guidance	173,715	173,715	170,329	3,386
Health	5,000	5,165	5,165	--
Instructional Staff:				
Improvement of instruction	25,000	25,000	23,189	1,811
Educational media	79,590	81,500	75,877	5,623
General Administration:				
Board of education	58,150	66,016	66,933	(917)
Executive administration	149,607	152,829	152,830	(1)
School Administration:				
Office of the principal	230,760	240,329	242,788	(2,459)
Other	500	500	368	132
Business:				
Fiscal services	164,540	171,255	176,220	(4,965)
Operation and maintenance of plant	538,900	613,989	590,348	23,641
Student transportation	343,200	354,843	354,845	(2)
Food service	35,000	35,000	31,813	3,187
Internal services	17,000	17,865	15,258	2,607
Cocurricular Activities:				
Male activities	68,020	69,720	59,439	10,281
Female activities	57,200	70,678	65,094	5,584
Transportation	21,530	30,065	30,065	--
Combined activities	133,590	142,939	112,147	30,792
Contingencies	75,000	75,000	--	75,000
Total Expenditures	4,688,352	4,865,456	4,535,420	330,036
Excess of Revenues Over Expenditures	115,509	(61,595)	408,507	470,102
Other Financing (Uses):				
Transfers out	(700,000)	(700,000)	(700,000)	--
Total Other Financing (Uses):	(700,000)	(700,000)	(700,000)	--
Net Change in Fund Balances	(584,491)	(761,595)	(291,493)	470,102
Fund Balance, Beginning of Year	1,508,807	1,508,807	1,508,807	--
Fund Balance, End of Year	$ 924,316	$ 747,212	$ 1,217,314	$ 470,102

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

Deuel School District No. 19-4

Required Supplementary Information – Budgetary Comparison Schedule – Capital Outlay Fund – Budgetary Basis

June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Revenue from Local Sources:				
Taxes:				
Ad valorem taxes	$ 1,303,000	$ 1,303,000	$ 1,419,924	$ 116,924
Prior years' ad valorem taxes	5,000	5,000	10,348	5,348
Penalties and interest on taxes	4,000	4,000	3,722	(278)
Earnings on Investments & Deposits	3,000	3,000	240,271	237,271
Other Revenue from Local Sources:				
Other	--	--	4,975	4,975
Revenue from Federal Sources:				
Grants-in-Aid:				
Restricted grants-in-aid received from federal government through the state	66,000	66,000	69,758	3,758
Total Revenues	1,381,000	1,381,000	1,748,998	367,998
Expenditures				
Instructional Services:				
Regular Programs:				
Elementary	110,500	110,500	109,968	532
Middle/junior high	25,200	25,200	13,404	11,796
High school	38,400	38,400	23,615	14,785
Support Services:				
Instructional Staff:				
Educational media	141,200	141,200	105,004	36,196
Business:				
Fiscal services	16,500	16,500	16,110	390
Facilities acquisition and construction	--	263,151	263,151	--
Operation and maintenance of plant	115,000	115,000	65,102	49,898
Student transportation	100,200	142,364	142,364	--
Internal service	20,000	20,000	4,728	15,272
Debt Services	627,180	627,180	115,498	511,682
Cocurricular Activities:				
Male activities	8,500	8,500	1,551	6,949
Female activities	16,800	35,780	24,191	11,589
Combined activities	25,000	25,270	26,403	(1,133)
Total Expenditures	1,244,480	1,569,045	911,089	657,956
Excess of Revenue Over (Under) Expenditures	136,520	(188,045)	837,909	1,025,954
Other Financing Sources:				
Transfers in	700,000	700,000	700,000	--
Compensation for loss of general capital assets	--	--	17,798	17,798
Total Other Financing Sources	700,000	700,000	717,798	17,798
Net Change in Fund Balances	836,520	511,955	1,555,707	1,043,752
Fund Balance, Beginning of Year	5,330,670	5,330,670	5,330,670	--
Fund Balance, End of Year	$ 6,167,190	$ 5,842,625	$ 6,886,377	$ 1,043,752

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

Deuel School District No. 19-4

Required Supplementary Information – Budgetary Comparison
Schedule – Special Education Fund – Budgetary Basis
June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Revenue from Local Sources:				
Taxes:				
Ad valorem taxes	$ 633,000	$ 633,000	$ 688,165	$ 55,165
Prior years' ad valorem taxes	5,000	5,000	5,291	291
Penalties and interest on taxes	2,000	2,000	2,045	45
Earnings on Investments & Deposits	500	500	20,250	19,750
Other Revenue from Local Sources:				
Charges for services	2,500	2,500	3,494	994
Total Revenues	643,000	643,000	719,245	76,245
Expenditures				
Instructional Services:				
Special Programs:				
Programs for special education	703,350	764,763	723,721	41,042
Support Services:				
Students:				
Guidance	1,000	1,000	--	1,000
Psychological	21,000	21,000	14,346	6,654
Speech pathology	35,000	35,000	23,602	11,398
Student therapy services	9,500	10,384	6,941	3,443
Instructional Staff:				
Educational media	15,000	15,000	9,722	5,278
General Administration:				
Board of education	500	911	911	--
Special Education:				
Administrative costs	50,400	50,400	--	50,400
Transportation costs	--	510	470	40
Other special education costs	--	--	40	(40)
Total Expenditures	835,750	898,968	779,753	119,215
Net Change in Fund Balance	(192,750)	(255,968)	(60,508)	(42,970)
Fund Balance, Beginning of Year	523,073	523,073	523,073	--
Fund Balance, End of Year	$ 330,323	$ 267,105	$ 462,565	$ (42,970)

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

1. Budgets and Budgetary Accounting:

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

a. Prior to the first regular board meeting in May of each year, the School Board causes to be prepared a proposed budget for the next fiscal year according to the budgetary standards prescribed by the Auditor General.

b. The proposed budget is considered by the School Board at the first regular meeting held in the month of May of each year.

c. The proposed budget is published for public review no later than July 15 each year.

d. Public hearings are held to solicit taxpayer input prior to the approval of the budget.

e. Before October 1 of each year, the School Board must approve the budget for the ensuing fiscal year for each fund, except trust and agency funds.

f. After adoption by the School Board, the operating budget is legally binding and actual expenditures of each fund cannot exceed the amounts budgeted except as indicated in Item (h).

g. A line item for contingencies may be included in the annual budget. Such a line item may not exceed 5 percent of the total School District budget and may be transferred by resolution of the School Board to any other budget category, except for capital outlay, that is deemed insufficient during the year. No amount of expenditures may be charged directly to the contingency line item in the budget.

h. If it is determined during the year that sufficient amounts have not been budgeted, state statute allows adoption of supplemental budgets when moneys are available to increase legal spending authority.

i. Unexpended appropriations lapse at year-end unless encumbered by resolution of the school board.

j. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.

k. Budgets for the General Fund and each major special revenue fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).

2. USGAAP/Budgetary Accounting Basis Differences:

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

Deuel School District No. 19-4

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability (asset)	0.1267790%	0.1270380%	0.1235039%	0.1267813%	0.1238577%	0.1227692%	0.1194906%	0.1189989%	0.1245593%
District's proportionate share of net pension liability (asset)	$ (11,981)	$ (972,894)	$ (5,364)	$ (13,435)	$ (2,889)	$ (11,141)	$ 403,628	$ (504,708)	$ (897,399)
District's covered-employee payroll	$ 3,014,716	$ 2,882,988	$ 2,710,539	$ 2,695,629	$ 2,574,880	$ 2,494,416	$ 2,272,106	$ 2,172,577	$ 2,179,334
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.40%	33.75%	0.20%	0.50%	0.11%	0.45%	17.76%	23.23%	41.18%
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.10%	105.52%	100.04%	100.09%	100.02%	100.10%	96.89%	104.10%	107.30%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the School District will present information for those years which information is available.

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

Deuel School District No. 19-4

Schedule of the School District Contributions South Dakota Retirement System

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually-required contribution	$ 191,998	$ 181,681	$ 172,974	$ 162,632	$ 161,738	$ 154,493	$ 149,665	$ 136,500	$ 130,355
Contributions in relation to the contractually-required contribution	$ 191,998	$ 181,681	$ 172,974	$ 162,632	$ 161,738	$ 154,493	$ 149,665	$ 136,500	$ 130,355
Contribution deficiency (excess)	$ --	$ --	$ --	$ --	$ --	$ --	$ --	$ --	$ --
District's covered-employee payroll	$ 3,195,563	$ 3,014,716	$ 2,882,988	$ 2,710,539	$ 2,695,629	$ 2,574,880	$ 2,494,416	$ 2,272,106	$ 2,172,577
Contributions as a percentage of employee-covered payroll	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten-year trend is compiled, the School District will present information for those years which information is available.

Changes from Prior Valuation

The June 30, 2022, Actuarial Valuation reflects numerous changes to the actuarial assumptions as a result of an experience analysis completed since the June 30, 2021, Actuarial Valuation. In addition, two changes in actuarial methods have been implemented since the prior valuation.

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

Benefit Provision Changes

During the 2022 Legislative Session no significant SDRS benefit changes were made and gaming enforcement agents became Class B Public Safety Members.

Actuarial Assumption Changes

As a result of an experience analysis covering the period from July 1, 2016, to June 30, 2021, and presented to the SDRS Board of Trustees in April and June 2022, significant changes to the actuarial assumptions were recommended by the SDRS Senior Actuary and adopted by the Board of Trustees first effective for this June 30, 2022, actuarial valuation.

The changes to economic assumptions included increasing the price inflation to 2.50% and increasing the wage inflation to 3.15%. The current assumed investment return assumption of 6.50% was retained, lowering the assumed real investment return to 4.00%. The baseline COLA assumption of 2.25% was also retained. Salary increase assumptions were modified to reflect the increase in assumed wage inflation and recent experience. The assumed interest on accumulated contributions was decreased to 2.25%

The demographic assumptions were also reviewed and revised. The mortality assumption was changed to the Pub-2010 amount-weighted tables using separate tables for teachers, general, and public safety retirees, with assumptions for retirees adjusted based on credible experience. The mortality assumption for active and terminated vested members was changed to the unadjusted amount-weighted Pub-2010 tables, again by member classification and the assumption for beneficiaries was changed to the amount-weighted Pub-2010 general contingent survivor table. Adjustments based on experience were also made to the assumptions regarding retirement, termination, disability, age of spouses for married Foundation members, percentage of terminated vested members electing a refund, and benefit commencement age for terminated vested Public Safety members with 15 or more years of service.

The SDRS COLA equals the percentage increase in the most recent third calendar quarter CPI-W over the prior year, no less than 0% (0.5% prior to 2021) and no greater than 3.5%. However, if the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (currently 2.25%) is less than 100%, the maximum COLA payable will be limited to the increase that if assumed on a long-term basis, results in a FVFR equal to or exceeding 100%.

As of June 30, 2021, the FVFR assuming the long-term COLA is equal to the baseline COLA assumption (2.25%) was greater than 100% and the full 0% to 3.5% COLA range was payable. For the June 30, 2021, Actuarial Valuation, future COLAs were assumed to equal the baseline COLA assumption of 2.25%.

As of June 30, 2022, the FVFR assuming future COLAs equal to the baseline COLA assumption of 2.25% is less than 100% and the July 2023 SDRS COLA is limited to a restricted maximum of 2.10%. The July 2023 SDRS COLA will equal inflation, between 0% and 2.10%. For this June 30, 2022, Actuarial Valuation, future COLAs were assumed to equal the restricted maximum COLA of 2.10%.

Actuarial assumptions are reviewed for reasonability annually and reviewed in depth periodically, with the next experience analysis anticipated before the June 30, 2027, Actuarial Valuation and any recommended 7 changes approved by the Board of Trustees are anticipated to be first implemented in the June 30, 2027, Actuarial Valuation.

Actuarial Method Changes

Actuarial method changes with minor impact were implemented for this valuation after recommendation by Cavanaugh Macdonald Consulting as part of their reviews of prior valuations. As a result, liabilities and normal costs for refund benefits and the Generational Variable Retirement Account are now calculated using the entry age normal cost method with normal costs based on the expected value of these accounts rather than the actual balance.

Deuel School District No. 19-4

Schedule of Changes in School District's Total OPEB Liability, Related Notes, and Ratios

For the Year Ended June 30, 2023

	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Service cost	$ 26,380	$ 22,147	$ 18,253	$ 19,188	$ 19,287	$ 20,946
Interest cost	5,850	5,338	7,415	10,261	9,280	7,467
Effect of economic/demographic gains or losses	--	8,109	--	(19,800)	--	--
Effect of assumption changes or inputs	(36,969)	13,502	23,254	(42,729)	(6,426)	(16,560)
Benefit payments	(22,170)	(25,981)	(20,128)	(18,412)	(13,873)	(12,094)
Net change in total OPEB liability	(26,909)	23,115	28,794	(51,492)	8,268	(241)
Total OPEB liability beginning of year	255,486	232,371	203,577	255,069	246,801	247,042
Total OPEB liability end of year	$ 228,577	$ 255,486	$ 232,371	$ 203,577	$ 255,069	$ 246,801
School District's Covered Payroll	$ 3,195,563	$ 3,014,716	$ 2,882,988	$ 2,710,539	$ 2,695,629	$ 2,582,526
Total OPEB Liability as a % of Covered Payroll	7.15%	8.47%	8.06%	7.51%	9.46%	9.56%

Notes to Schedule of Changes in School District's Total OPEB Liability and Related Ratios

Changes in Benefit Terms:

There were no significant changes in benefit terms.

Changes in Assumptions:

Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

Year ended June 30, 2023	3.54%
Year ended June 30, 2022	2.16%
Year ended June 30, 2021	2.21%
Year ended June 30, 2020	3.50%
Year ended June 30, 2019	3.87%
Year ended June 30, 2018	3.58%

Initiated Measure 28 (IM 28) Opposition Resolution

WHEREAS Initiated Measure 28 will be on the November, 2024 General Election Ballot and proposes the elimination of sales tax collection on items sold for “human consumption” which is undefined in South Dakota Codified Law or in South Dakota Constitution;

WHEREAS nearly 50 organizations and associations across South Dakota, including Associated School Boards of South Dakota, have joined together in opposition of the measure due to its inevitable negative fiscal impact to the state;

WHEREAS more than 70 local government bodies in South Dakota have passed a resolution expressing their opposition to IM 28;

WHEREAS if IM 28 passes it may lead to significant cuts to the state budget, which provides the state’s share to state aid for public education;

WHEREAS South Dakota public schools received more than $700 million in state aid for fiscal year 2025, which is significantly funded through state revenue collection;

WHEREAS South Dakota’s Legislative Research Council estimated if IM 28 passes there could be a total reduction in state revenues between $133.6 and $646.2 million, depending on the interpretation of the phrase “human consumption”;

WHEREAS it is clear, passage of IM 28 would have a significant, negative fiscal impact on public school funding;

NOW, THEREFORE, BE IT RESOLVED, we, the Deuel School Board, oppose Initiated Measure 28.

AMEND!

Policy GCDB: CRIMINAL BACKGROUND CHECKS **Status:** ADOPTED

Original Adopted Date: 04/10/2023 | **Last Revised Date:** 10/14/2024 | **Last Reviewed Date:** 10/14/2024

Definitions

Authorized Persons: Individuals determined by the superintendent or designee to need access to or need to view criminal history record information in their official capacity with the district.

Criminal History Record Information (CHRI): A criminal history of an individual obtained through the South Dakota Division of Criminal Investigation (SDDCI) and/or the Federal Bureau of Investigation (FBI) using the individual's fingerprints. CHRI includes information on the arrest, detention, complaint, indictment or former criminal charge of an individual as well as the disposition of any charges. The FBI rules differ from the DCI rules regarding the disclosure of criminal history record information.

Criminal Justice Information Services (CJIS): The FBI's Criminal Justice Information Services Division, or CJIS, provides a range of state of-the-art tools and services to law enforcement, national security and intelligence community partners, and the general public. Its purpose is to equip law enforcement, national security, and intelligence community partners with the criminal justice information needed to protect the United States and the public. The CJIS Division was established in 1992 to serve as the focal point and central repository for criminal justice information services in the FBI. It is the largest division in the FBI.

Local Agency Security Officer (LASO): liaison with SDDCI to ensure the agency is in compliance with security procedures. The LASO shall (1) maintain a list of users who have access to CHRI, (2) Identify and maintain a list of persons who are authorized to use the approved hardware, software and firmware to access CHRI and ensure no unauthorized individuals have access to this technology, (3) identify and document how the equipment is connected to the state system, (4) ensure that personnel security screening procedures are being followed, (5) ensure that approved and appropriate security measures are in place and working as expected, (6) promptly notify the SDDCI of any security incidents, and (7) support any district security audits.

Noncriminal Agency Coordinator (NAC): primary contact person for the District who serves as the liaison between the District and SD Division of Criminal Investigation, responsible for notifying SDDCI when a new employee starts or an employee leaves so SDDCI can keep CJIS Security training records current and such other duties as required.

Point of Contact (POC): District's contact person when SDDCI sends out Audit information, the contact person when an onsite Audit is scheduled.

Security Incident: An act of violating an explicit or implied security policy regarding CHRI including, but not limited to (1) attempts (either failed or successful) to gain unauthorized access to a system or its data, (2) unwanted disruption or denial of service, (3) the unauthorized use of a system for the processing or storage of data, and (4) changes to system hardware, firmware or software characteristics without the district's knowledge, instruction or consent.

Policy Statement

The District is committed to providing a safe learning and working environment. The District will require each person over eighteen years of age hired by the district, or who is a volunteer two or more times during the school year, to submit to a criminal background investigation, by means of fingerprint checks by the Division of Criminal Investigation and the Federal Bureau of Investigation. Also, any person who is employed by an entity which provides the District with student services shall be required to submit to a criminal background investigation. The district and its employees, officers and agents will only obtain CHRI when authorized by law and will only use CHRI, or the personally identifiable information first obtained by the district in CHRI, for the purposes of determining whether a person should be employed by the district.

In accordance with law and to protect the district's students, criminal background checks on persons who are employed in the district, who volunteer two or more times during the school year, or are

employed by an entity which provides the District with student services shall be required. Examples of non-school entities which provide student services include but are not limited to food service and bus service contractors. The criminal background investigation shall be done by means of fingerprint checks by the Division of Criminal Investigation. If no disqualifying record is identified at the state level, the fingerprints shall be forwarded by the Division of Criminal Investigation to the Federal Bureau of Investigation for a national criminal history record check. The district and district employees will comply with state and federal law, rules, procedures and policies regarding the receipt, use and dissemination of criminal history record information of any individual.

Designations

1. The Superintendent, as the Agency Representative, is responsible for signing the SD Division of Criminal Investigation (SDDCI) User Agreement on behalf of the District.

2. The Superintendent shall be the District's Point of Contact(POC) and Noncriminal Agency Coordinator (NAC) to act as the primary contact person for the District, shall serve as the liaison between the District and SD Division of Criminal Investigation, and will fulfill all responsibilities of the POC/NAC, including but not limited to being the contact person when SDDCI sends out Audit information, shall be the contact person when an onsite Audit is scheduled, and responsible for notifying SDDCI when a new employee starts or an employee leaves so SDDCI can keep CJIS Security training records current.

3. The Superintendent is designated to be the Local Agency Security Officer (LASO) to act as liaison with SDDCI to ensure the agency is in compliance with security procedures. The LASO shall be knowledgeable in CHRI, policies and mandated rules and regulations as well as knowledge of IT security procedures. The LASO shall actively represent the District in all matters pertaining to information security, dissemination of information security alerts and other material within the District, and responsible for contacting SDDCI if there has been misuse of CHRI.

Criminal Background Checks

1. Each person over eighteen years of age hired by the district, who is a volunteer two or more times during the school year, or is employed by an entity which provides the District with student services shall be required to submit to a criminal background investigation.
2. The school district shall submit completed fingerprint cards to the Division of Criminal Investigation before the prospective new employee or volunteer enters into service.
3. If no disqualifying record is identified at the state level, the fingerprints shall be forwarded by the Division of Criminal Investigation to the Federal Bureau of Investigation for a national criminal history record check.
4. The District shall pay any fees charged for the cost of fingerprinting or the criminal background investigation for any person whose employment with the District or status as a volunteer is subject to the requirements of this section.
5. Any person hired to officiate, judge, adjudicate, or referee a public event sponsored by a school district is not required to submit to a criminal background investigation.
6. Any person whose employment or status as a volunteer is subject to the requirements of this section may enter into service on a temporary basis pending receipt of results of the criminal background investigation. The District may, without liability, withdraw its offer of employment or terminate the temporary employment or status as a volunteer without notice if the report reveals a disqualifying record.
7. The criminal investigation required by this section with respect to a student teacher completing requirements for teacher certification shall be conducted by the District, and the District may rely upon the results of that investigation for employment of that person as an employee of the district.Results of a criminal background investigation conducted by another South Dakota public school district of a student teacher, hired by the District, may be relied upon by the District.
8. A District employee who is employed simultaneously with another school district is only required to obtain one criminal background investigation, if the background investigation was conducted less than five years before the person was first employed by the District.
9. The District shall run a background check on employees of contractors that provide the district with student services. Examples of contractors which provide student services include but are not limited

to food service and bus service contractors. The contractor shall be responsible for the cost of the criminal background check.

10. No person may be employed by the District, either directly or by contract, and no person employed by a contract provider and who would have direct student responsibilities may provide direct student services, if the person has been convicted of a crime of violence (murder, manslaughter, rape, aggravated assault, riot, robbery, burglary in the first degree, arson, kidnapping, felony sexual contact, felony child abuse, or any other felony in the commission of which the perpetrator used force, or was armed with a dangerous weapon, or used any explosive or destructive device), sex crimes (including but are not limited to, rape, felony sexual contact with a minor under sixteen, sexual contact with a person incapable of consenting, possessing, manufacturing, or distributing child pornography, and sexual exploitation of a minor), or distribution or trafficking in controlled substances or distribution of marijuana.
    a. The District may also refuse to employ a person who has been convicted of a crime involving moral turpitude. "Moral turpitude" is defined "an act done contrary to justice, honesty, principle, or good morals, as well as an act of baseness, vileness, or depravity in the private and social duties which a person owes to his fellow man or to society in general.
    b. The District may consider any criminal conviction in making a hiring decision. The District has the sole and absolute discretion to determine whether the results of a criminal background investigation disqualify a person from employment within the District.
    c. For purposes of this policy, the term conviction means a plea or verdict of guilty or a conviction following a plea of nolo contendere (no contest) in this state or any other state.
11. The District's employment application form shall inform applicants that if no SD statutorily disqualifying conviction is identified at the state level the fingerprints will be forwarded by the S.D. Division of Criminal Investigation to the Federal Bureau of Investigation for a national criminal history record check.
12. The application form shall also inform applicants that if the applicant believes the criminal background result is incorrect or incomplete in any respect and the applicant wishes changes, corrections or updating of the alleged deficiency, the applicant should make application directly to the agency which contributed the questioned information or direct the applicant's challenge as to the accuracy or completeness of any entry on the applicant's record to the FBI, Criminal Justice Information Services (CJIS) Division, ATTN: SCU, Mod. D-2, 1000 Custer Hollow Road, Clarksburg, WV 26306. The applicant has 30 days to provide evidence of errors or omissions related to the background check.
13. Should an applicant be disqualified from employment due to the results of a criminal background check, the District shall inform the applicant that the criminal background check results prohibit the District from employing the person.The District will not delay the employment hiring decision solely because the applicant seeks to correct his or her FBI criminal history record information (CHRI).
14. Before a person's conditional employment is terminated as a result of the person's CHRI, the District shall inform the person whose conditional employment is subject to termination that the criminal background report reveals a conviction which prohibits the District from employing the person, and inform the person of his or her right to appeal the accuracy or completeness of the CHRI to the SDDCI or FBI.Employees shall be afforded procedural due process consistent with their employment status (i.e., whether the person is an employee-at-will, a school-year employee, or a ten month or twelve month employee) should termination of conditional employment be a possibility following the District's receipt of the CHRI.
15. All employees and other persons required to submit to a criminal background check pursuant to this policy must notify the district in writing if they are convicted of any offense of domestic violence, child abuse, sex offense, drug (including marijuana) or any felony offense.This notification must be made as soon as possible, but no later than five business days after the event.
16. The District reserves the right to require any employee or volunteer to submit to additional criminal background checks at the district's expense. The district reserves the right to require any employee of an entity which provides the District with student services to submit to additional criminal background checks which shall be at the entity's or person's expense.
17. As required by state law, SDCL 13-10-15, if, as the result of a criminal conviction the school board suspends an employee without pay, or an employee resigns, or an employee is terminated, the superintendent shall within ten days of the date of the suspension or the date the employment is severed report the circumstances and the name of the employee to the S.D. Department of Education.

Training

The District will ensure that all employees who have access to CHRI shall be trained by SDDCI on the rules and responsibilities for the confidentiality, receipt, use and dissemination of the CHRI.

Confidentiality

1. Before requesting CHRI on any individual, the district will give the individual written notification that his or her fingerprints will be used to obtain the CHRI of the individual, and the district will provide the individual a copy of the statement "Noncriminal Justice Applicant's Privacy Rights." Exhibit GCDB-E(1).

2. Information received by the district pursuant to a criminal background check is confidential.Only authorized persons within the district may access, view or use CHRI.Authorized persons may not share or otherwise disclose information contained in CHRI to unauthorized persons unless explicitly allowed for in this procedure.

3. Unless otherwise allowed by law, the District will only use this information for the district's internal purposes in determining the suitability of an applicant, employee, or other worker on district property.The district will note in an employee's or applicant's personnel file that the background check was completed and if the person was disqualified by the CHRI for employment or assignment.The District will keep the CHRI in a separate file in a location that is only accessible to persons who need to know the information to carry out their responsibilities with the District.

4. Individuals that have access to CHRI will receive CJIS security training provided by SD DCI.Once the individual has completed the CJIS online training and has taken the test each individual will receive and acknowledge in writing the receipt of the following:(1) User Rules of Behavior Acknowledgement form, (2) CHRI Disciplinary Policy, and (3) Acknowledgment Statement of Misuse.The District will keep a copy of the signed documents in each individual's personnel file.

Access and Retention

1. The District may print or electronically share records when necessary to determine whether the person is authorized to work for the district.In those situations, the physical or electronic copy will be destroyed immediately after the decision is made.

2. If the District runs a background check on employees of a contractor that does business with the district, the district will not provide the CHRI to the contractor. Instead, the district will provide a clearance letter notifying the contractor whether the employee is cleared to provide services in the district.

3. The District will not disseminate CHRI across state lines.

4. Upon request the district will provide a copy of the SDDCI and FBI CHRI to the person who is the subject of the background check as long as the individual provides a valid photo id. The SDDCI and FBI CHRI will only be released to the individual and not to relatives, spouses or friends. The District will note in the dissemination log that a copy was provided to the individual.

5. ~~FBI rules prohibit the District from providing a copy of the FBI CHRI to the person who is the subject of the criminal background check.~~

6. 5.The results of the background investigation done by the District shall be transferred to another South Dakota public school district if the other public school district, or current District employee, submits a written request to the District that the results be transferred to the other public school district. The District employee who was the subject of the criminal background investigation must sign a written release authorizing the transfer. The information will be sent by U.S. Mail or encrypted email.

7. 6.The District will retain CHRI records during the period of the individual's employment or service to the District, and will retain for 5 years after employment or service has ended or no employment has been

offered. All documents will be destroyed by shredding or incineration.

Recordkeeping

A Secondary Dissemination Log shall be maintained in which all authorized disseminations of FBI and State DCI criminal background check results are recorded. The following shall be recorded in the District's Secondary Dissemination Log:

1. name of District;
2. name of person subject to the criminal background check review;
3. date of birth of person subject to the criminal background check review;
4. SD public school district requesting FBI and DCI criminal background check results and person/title requesting on behalf of the SD public school district;
5. written request signed by person subject to the criminal background check review for a copy of the SDDCI criminal background check results, attached to the Secondary Dissemination Log; ~~NOTE: FBI CHRI cannot be released to the person who is the subject of the criminal background check.~~
6. date of release of criminal background check results;
7. description of the record that was shared;
8. how the record was sent or received
9. person to whom criminal background check results were disseminated;
10. signature of District employee disseminating the criminal background check review pursuant to a valid request.

The Secondary Dissemination Log shall be maintained until the onsite audit is complete and the District receives from the SD Division of Criminal Investigation written notice of a successful Policy Compliance Review, unless the log is needed or required for other purposes

Security

The district will provide for the security of any CHRI received, including the appropriate administrative, technical and physical safeguards to provide for the security and confidentiality of the information. This includes, but is not limited to, the following:

1. The LASO shall maintain a list of school district authorized persons who have access to CHRI.

2. In those cases when the District has physical copies of CHRI, the District will restrict access to authorized persons only. Physical copies of CHRI, if any, will be maintained in a controlled, secure environment, such as a locked cabinet in a room that is free from public or unauthorized access. The room or the locked cabinet will include an "Authorized Personnel Only" sign.

3. The District will not routinely maintain electronic copies of CHRI; however, in the rare instance where the district has electronic copies of CHRI, the district will restrict access to authorized persons only. Electronic data will be protected with encryption as designated by the state or federal government or will only be accessible by individual password. Computers, printers and monitors used to access CHRI must be situated to prevent unauthorized viewing of the information. CHRI cannot be accessed using computers available to the general public or personal devices. CHRI will not be stored on a server that is unprotected or accessible by an unauthorized entity.

4. CHRI will not be relocated, transmitted or transported outside a secure location unless encrypted according to FBI standards or transported in a locked container or in folders where the information is not visible to the public. A log must be kept if electronic information systems, such as a laptop, flash drive or CD with CHRI information on it, leaves a secured area.

5. The District will dispose of records securely. Physical records will be cross-shredded or incinerated. If the district contracts out for record destruction, the destruction must be supervised. The District shall notify SDDCI of the entity with whom the District contracts for records destruction and must receive SDDCI approval to use the contractor for purposes of disposing of CHRI. Electronic records will be deleted and overwritten as required by the SDDCI

or FBI.

6. The District will not provide auditors access to CHRI unless the auditor is authorized by the SDDCI or the FBI.

Security Incident Response Plan

All District employees will immediately report to the LASO information security incidents such as the theft or loss of physical records or the hacking or failure of electronic systems or suspicions that an incident has or will take place. The LASO will document receipt of all reports, investigate incidents and report incidents to SDDCI. LASO documentation will include (1) date of security incident, (2) location of security incident, (3) systems affected, (4) method of detection, (5) nature of security incident, (6) description of security incident, (7) actions taken/resolution, (8) current date, and (9) contact information for LASO.

Consequences

Employees who fail to keep background check results confidential or fail to follow this policy or any laws or rules regarding the access, receipt, use or dissemination of CHRI as required by law will be subject to disciplinary action up to and including termination. Unauthorized requests, receipts, release, interception, dissemination or discussion of CHRI may also result in criminal prosecution.

Notes: State law requires criminal background checks for all school employees over eighteen (18) years of age. School Districts may require background checks on other people such as volunteers and employees of independent contractors that provide student services for the District. This sample policy states that a volunteer must have a background check if the person volunteers two or more times during the school year. If the District chooses to require volunteers to have criminal background checks, the District would need to determine the number of times a person volunteers before a criminal background check is required.

Additional Cross Reference: GCDB-E(1): Criminal Background Checks - Noncriminal Justice Applicant's Privacy Rights.

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

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AMEND!

Deuel School District 19-4	NEPN Code: GCDB-E(1)
Criminal Background Check Exhibit	

CRIMINAL BACKGROUND CHECKS
NONCRIMINAL JUSTICE APPLICANT'S PRIVACY RIGHTS

As an applicant who is the subject of a national (FBI) fingerprint-based criminal history record check for a noncriminal justice purpose (such as an application for employment), you have certain rights which are discussed below.

- You must be provided written notification[1] that your fingerprints will be used to check the criminal history records of the FBI.
- You must be provided, and acknowledge receipt of, an adequate Privacy Act Statement when you submit your fingerprints and associated personal information. This Privacy Act Statement should explain the authority for collecting your information and how your information will be used, retained, and shared.[2]
- If the FBI criminal background check reveals that you have a criminal history record, the officials making a determination of your suitability for the employment must provide you the opportunity to complete or challenge the accuracy of the information in the record.
- The officials must advise you that the procedures for obtaining a change, correction, or update of your criminal history record are set forth at Title 28, Code of Federal Regulations (CFR), Section 16.34.

You have the right to expect that officials receiving the results of the criminal history record check will use it only for authorized purposes and will not retain or disseminate it in violation of federal statute, regulation or executive order, or rule, procedure or standard established by the National Crime Prevention and Privacy Compact Council.[3]

~~FBI rules prohibit the District from providing you a copy of the FBI record.~~ A copy of the FBI criminal history record may be given to you by District upon request by providing a valid picture identification. You may obtain a copy of the record by submitting fingerprints and a fee to the FBI. Information regarding this process may be obtained at ~~https://www.fbi.gov/services/cjis/identity-history-summary-checks.~~ https://www.fbi.gov/how-we-can-help-you/more-fbi-services-and-information/identity-history-summary-checks

If you decide to challenge the accuracy or completeness of your FBI criminal history record, you should send your challenge to the agency that contributed the questioned information to the FBI. Alternatively, you may send your challenge directly to the FBI. The FBI will then forward your challenge to the agency that contributed the questioned information and request the agency to verify or correct the challenged entry. Upon receipt of an official communication from that agency, the FBI will make any necessary changes/corrections to your record in accordance with the information supplied by that agency. (See 28 CFR 16.30 through 16.34.)

[1] Written notification includes electronic notification, but excludes oral notification.

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(2) https://www.fbi.gov/services/cjis/compact-council/privacy-act-statement
(3) See 5 U.S.C. 552a(b); 28 U.S.C. 534(b); 42 U.S.C. 14616, Article IV(c); 28 CFR 20.21(c), 20.33(d) and 906.2(d)

Adopted: 07/31/2017
Revised: 6/11/2024
Reviewed:

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AMEND

Policy JO: STUDENT RECORDS **Status:** ADOPTED

Original Adopted Date: 01/01/2007 | **Last Revised Date:** 10/14/2024 | **Last Reviewed Date:** 10/14/2024

A Federal law, the Family Educational Rights and Privacy Act, commonly called FERPA, requires prior written consent from a student's parent or guardian (or student age 18 or older) prior to any disclosure of a student's educational records unless a specific exception is applicable such that prior written consent is not required.

A student's educational records are those records that are:

1. directly related to a student; and
2. maintained by the District or by a party acting for the District.

Student educational records do not include:

1. records that are kept in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to any other person except a temporary substitute for the maker of the record,
2. records of the law enforcement unit of the District, subject to certain limitations,
3. records on a student who is 18 years of age or older, or is attending an institution of postsecondary education, that are:
    i. made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional capacity or assisting in a paraprofessional capacity,
    ii. made, maintained, or used only in connection with treatment of the student, and
    iii. disclosed only to individuals providing the treatment. (For the purpose of this provision, "treatment" does not include remedial educational activities or activities that are part of the program of instruction at the agency or institution,
4. records created or received by an educational agency or institution after an individual is no longer a student in attendance and that are not directly related to the individual's attendance as a student and
5. grades on peer-graded papers before they are collected and recorded by a teacher

FERPA permits the disclosure of Personally Identifiable Information (PII) from students' education records, without consent of the parent or eligible student, if the disclosure meets certain conditions. Except for disclosures to school officials, disclosures related to some judicial orders or lawfully issued subpoenas, disclosures of directory information, and disclosures to the parent or eligible student, FERPA regulations requires the school to record the disclosure. Parents and eligible students have a right to inspect and review the record of disclosures. A school may disclose PII from the education records of a student without obtaining prior written consent of the parents or the eligible student –

- To other school officials, including teachers, within the educational agency or institution whom the school has determined to have legitimate educational interests. This includes contractors, consultants, volunteers, or other parties to whom the school has outsourced institutional services or functions, provided that certain conditions are met.
- To officials of another school, school system, or institution of postsecondary education where the student seeks or intends to enroll, or where the student is already enrolled if the disclosure is for purposes related to the student's enrollment or transfer, subject to certain requirements.
- To authorized representatives of the U. S. Comptroller General, the U. S. Attorney General, the U.S. Secretary of Education, or State and local educational authorities, such as the State educational agency in the parent or eligible student's State (SEA). Disclosures under this provision may be made, subject to the requirements of §99.35, in connection with an audit or evaluation of Federal- or State-supported

education programs, or for the enforcement of or compliance with Federal legal requirements that relate to those programs. These entities may make further disclosures of PII to outside entities that are designated by them as their authorized representatives to conduct any audit, evaluation, or enforcement or compliance activity on their behalf.

- In connection with financial aid for which the student has applied or which the student has received, if the information is necessary to determine eligibility for the aid, determine the amount of the aid, determine the conditions for the aid, or enforce the terms and conditions of the aid.
- To State and local officials or authorities to whom information is specifically allowed to be reported or disclosed by a State statute that concerns the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records were released, subject to certain limitations.
- To organizations conducting studies for, or on behalf of, the school, in order to:
    a. develop, validate, or administer predictive tests;
    b. administer student aid programs; or
    c. improve instruction
- To accrediting organizations to carry out their accrediting functions.
- To parents of a student if the student is a dependent for IRS tax purposes.
- To comply with a judicial order or lawfully issued subpoena.
- To appropriate officials in connection with a health or safety emergency, subject to certain limitations.
- Information the school has designated as "directory information."

The District shall not collect information which is not necessary for the determination of student academic progress, state and federal reporting requirements, or other duties prescribed to a school district, or for the calculation of funding for public education.

AMEND

Deuel School District 19-4	NEPN Code: JO-E(1)
Policy Reference Manual	

STUDENT RECORDS
NOTICE OF RIGHTS

The Family Educational Rights and Privacy Act (FERPA) affords parents, guardians and students who are 18 years of age or older ("eligible students") certain rights with respect to the student's education records. These rights are:

1. The right to inspect and review the student's education records within 45 days after the day the District receives a request for access. Parents or eligible students should submit to the school principal a written request that identifies the records they wish to inspect. The school official will make arrangements for access and notify the parent or eligible student of the time and place where the records may be inspected.

2. The right to request the amendment of the student's education records that the parent or eligible student believes are inaccurate, misleading, or otherwise in violation of the student's privacy rights under FERPA. Parents or eligible students who wish to ask the District to amend a record should write the school principal, clearly identify the part of the record they want changed, and specify why it should be changed. If the school decides not to amend the record as requested by the parent or eligible student, the school will notify the parent or eligible student of the decision and of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing.

3. The right to provide written consent before the school discloses personally identifiable information (PII) from the student's education records, except to the extent that FERPA authorizes disclosure without consent. One exception, which permits disclosure without consent, is disclosure to school officials with legitimate educational interests. A school official is a person employed by the school as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel) or a person serving on the school board. A school official also may include a volunteer or contractor outside of the school who performs an institutional service of function for which the school would otherwise use its own employees and who is under the direct control of the school with respect to the use and maintenance of PII from education records, such as an attorney, auditor, medical consultant, or therapist; a parent or student volunteering to serve on an official committee, such as a disciplinary or grievance committee; or a parent, student, or other volunteer assisting another school official in performing his or her tasks. A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility. Upon request, the school discloses education records without consent to officials of another school district in which a student seeks or intends to enroll, or is already enrolled if the disclosure is for purposes of the student's enrollment or transfer.

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4. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the District to comply with the requirements of FERPA. The name and address of the Office that administers FERPA are:

   ~~Family Policy Compliance~~ Student Privacy Policy Office
   U.S. Department of Education
   400 Maryland Avenue, SW
   Washington, DC 20202-8520
   https://studentprivacy.ed.gov

FERPA permits the disclosure of Personally Identifiable Information (PII) from students' education records, without consent of the parent or eligible student, if the disclosure meets certain conditions. Except for disclosures to school officials, disclosures related to some judicial orders or lawfully issued subpoenas, disclosures of directory information, and disclosures to the parent or eligible student, FERPA regulations requires the school to record the disclosure. Parents and eligible students have a right to inspect and review the record of disclosures. The District may disclose PII from the education records of a student without obtaining prior written consent of the parents or the eligible student –

- To other school officials, including teachers, within the educational agency or institution whom the school has determined to have legitimate educational interests. This includes contractors, consultants, volunteers, or other parties to whom the school has outsourced institutional services or functions, provided that certain conditions are met.

- To officials of another school, school system, or institution of postsecondary education where the student seeks or intends to enroll, or where the student is already enrolled if the disclosure is for purposes related to the student's enrollment or transfer, subject to certain requirements.

- To authorized representatives of the U. S. Comptroller General, the U. S. Attorney General, the U.S. Secretary of Education, or State and local educational authorities, such as the State educational agency in the parent or eligible student's State (SEA). Disclosures under this provision may be made, subject to the requirements of §99.35, in connection with an audit or evaluation of Federal- or State-supported education programs, or for the enforcement of or compliance with Federal legal requirements that relate to those programs. These entities may make further disclosures of PII to outside entities that are designated by them as their authorized representatives to conduct any audit, evaluation, or enforcement or compliance activity on their behalf.

- In connection with financial aid for which the student has applied or which the student has received, if the information is necessary to determine eligibility for the aid, determine the amount of the aid, determine the conditions for the aid, or enforce the terms and conditions of the aid.

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- To State and local officials or authorities to whom information is specifically allowed to be reported or disclosed by a State statute that concerns the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records were released, subject to certain limitations.

- To organizations conducting studies for, or on behalf of, the school, in order to:

  (a) develop, validate, or administer predictive tests;
  (b) administer student aid programs; or
  (c) improve instruction.

- To accrediting organizations to carry out their accrediting functions.

- To parents of a student if the student is a dependent for IRS tax purposes.

- To comply with a judicial order or lawfully issued subpoena.

- To appropriate officials in connection with a health or safety emergency, subject to certain limitations.

- Information the school has designated as "directory information."

Adopted: 1/1/2007
Revised: 9/24/2012; 5/30/2014; 5/8/2024
Reviewed:

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Policy JOA: STUDENT DIRECTORY INFORMATION

Status: ADOPTED

Original Adopted Date: 09/27/2021 | **Last Revised Date:** 10/14/2024 | **Last Reviewed Date:** 10/14/2024

The Family Educational Rights and Privacy Act (FERPA), a Federal law, requires that the District, with certain exceptions, obtain written consent from parents, guardians or from students who are 18 years of age or older ("eligible students"), prior to the disclosure of personally identifiable information from the student's education records. The main exception is that the District may disclose designated "directory information" without written consent, unless the parent, guardian or eligible student has informed the District that prior written consent is required before disclosing the directory information. The primary purpose of directory information is to allow the District to include this type of information from the student's education records in certain school publications.

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent's, guardian's or eligible student's prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks.

If a student's parent, guardian or an eligible student, does not want the District to disclose directory information from the student's education records without prior written consent, the student's parent, guardian or an eligible student must notify the District in writing within thirty (30) days of the beginning of the school year or, if enrolling after the beginning of the school year, within thirty (30) days of enrollment.

The District has designated the following information as directory information:

1. Student's name;
2. Address;
3. Telephone ~~listing~~ number;
4. Email address;
4. Name(s) of Parent(s);
5. Photograph;
6. Date and place of birth;
7. Dates of attendance;
8. Grade level;
9. Participation (including video) in officially recognized activities and sports;
10. Weight and height of members of athletic teams;
11. Degrees, honors, and awards received;
12. The most recent educational agency or institution attended.

The District shall provide, by November first of each year, a list of students by name in grades seven to twelve, inclusive, together with their mailing addresses, to the executive director of the Board of Regents and to each technical college located in the state unless the parent has directed that the District not release directory information about the student.

The District shall provide to military recruiters the same access to secondary school students as is provided generally to postsecondary educational institutions or to prospective employers of those students; and shall, upon a request made by military recruiters for military recruiting purposes, provide access to secondary school student names, addresses, and telephone listings, unless the parent of the student has submitted a request to the District that the student's information not be released without prior written parental consent

The District shall annually notify parents of the types of student directory information released. The notice will include:

1. An explanation of the parent's or eligible student's right to request that information not be disclosed without prior written consent;
2. Notice that the school routinely discloses names, addresses, and telephone numbers to the South Dakota Board of Regents and each technical college located in the state and, upon request, to military recruiters, subject to a parent's or eligible student's request not to disclose such information without written consent; and
3. Notification on how the parent or eligible student may opt out of the public, nonconsensual disclosure of directory information and the method and timeline within which to do so.

Notes: A school district may, but does not have to, include all the information listed in the sample policy as directory information, and may also include other information as long as it would not be considered an invasion of privacy.

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

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AMEND

Policy JECB: OPEN ENROLLMENT

Status: ADOPTED

Original Adopted Date: 07/11/2022 | **Last Revised Date:** 10/14/2024 | **Last Reviewed Date:** 10/14/2024

State law provides nonresident parents and students an opportunity to apply for enrollment within the District. It also allows resident parents and students an opportunity to apply for enrollment in an attendance center within the District other than that to which the student has been assigned.

The parent or legal guardian of a South Dakota kindergarten through twelfth grade student, or a student who is at least 18 years old, and resides in another school district (i.e., nonresident student), and who wishes to enroll the student in the District, or the parent or legal guardian of a South Dakota kindergarten through twelfth grade student, or a student who is at least 18 years old, and resides within the District and wishes to enroll the student at an attendance center within the District other than that to which the student has been assigned, must apply to open enroll in the School District.

1. Nonresident student open enrollment: The District shall grant a request for a transfer into the district of a child who is a resident of another school district unless the transfer would result in an inability to provide a quality educational program based on criteria established by the District pursuant to statute and this policy.

2. Nonresident alternative instruction student open enrollment: The District shall grant a request to admit into the district a child who is a resident of another school district and who is receiving alternative instruction in the resident district pursuant to law, unless admitting the nonresident child would result in an inability to provide a quality educational program based on criteria established by the District pursuant to statute and this policy.

3. Resident student open enrollment to different attendance center: The District shall grant a request from a resident of the District for a student transfer to an attendance center within the District other than that to which the student has been assigned unless the transfer would result in an inability to provide a quality educational program based on criteria established by the District pursuant to statute and this policy.

A copy of this policy will be provided to parents, guardians and emancipated students who wish to submit an open enrollment application. It shall also be provided to any other interested person upon request.

A. GENERAL RULES:

1. Transfers from another school district into the District may only take place prior to the last Friday in September during the first semester of any school year, and prior to the last Friday in January during the second semester of any school year. If the District approves an application for such a transfer after the deadline in the first semester, the transfer will occur at the start of the second semester. If the District approves an application for such a transfer after the deadline in the second semester, the transfer will occur at the start of the following school year. The deadlines for transfer do not apply if:

    a. A student is seeking to transfer to an alternative school or a specialized nonpublic educational program;
    b. A student enrolls in a school district after the deadline in either semester; or
    c. The District's Superintendent determines that special circumstances exist and allows a student to transfer into the District after the deadline.

2. All nonresident requests for open enrollment into the District must be submitted to the District's Superintendent on the official application form provided by the South Dakota Department of Education.

3. Nonresident student open enrollment applications to attend school within the District will be reviewed and acted upon in the order in which they are received. However, if the applicant is a sibling of a student accepted into and currently enrolled in the District, that student's application shall take priority over all other applications.

4. The Superintendent shall either approve or deny the application for open enrollment. A decision of the Superintendent to deny an open enrollment application may be appealed to the School Board. A decision of the School Board to deny student's application for open enrollment may be appealed to the circuit court pursuant to State Law. [a]

5. Decisions to accept or reject open enrollment applications will be based on the criteria listed in "Open Enrollment Application Standards" (Section C).

6. The applicant and the resident school board will be notified within five days of the decision.

7. An application may be withdrawn by the applicant prior to the approval of the request and upon written notification to the District's Superintendent.

8. Once approved by the District, the approved application serves as the applicant's notice of intent to enroll in the District and obligates the student to attend school within the District during the school year, unless the affected school board or boards agree in writing to allow the student to transfer back to the resident district or assigned school, or unless the parents, guardians, or emancipated student change residence to anther district. A decision by either school board to deny a request to return to the resident school district may be appealed to circuit court pursuant to law.

9. Once enrolled under open enrollment in the District, the student may remain enrolled and is not required to resubmit annual applications.

10. If, after the conclusion of a school year, a student who is open-enrolled into the District wishes to return to the student's resident school district or assigned school, the student's parent or legal guardian shall, or the student (if the student is emancipated) shall, on forms provided by the Department of Education, notify the affected school board or boards of the student's intent to return to the resident school district or previously assigned school. The affected school board or boards must receive written notice of the student's intent to re-enroll in the resident school district or previously assigned school no later than August first. However, if the affected school board or boards determine that special circumstances exist, a student may be allowed to transfer to the student's resident school district or assigned school after the deadline.

11. The parent or legal guardian of a student who has been accepted for transfer under open enrollment is responsible for transporting the student to and from school without reimbursement. [b]

12. The District shall accept credits for any course completed in any other accredited school district but shall award a diploma to a nonresident student only if the student satisfactorily meets the District's graduation requirements.

13. If two or more nonresident students from the same family, residing in the same household, request open enrollment into the District, all requests from that family must be either approved or denied and the District shall not deny an application if doing so would result in children from the same household enrolling in different school districts. However, if the District cannot provide an appropriate education for a child in need of special education or special education and related services, the District may deny that child's application for open enrollment.

14. Any student under long term suspension or expulsion will not be allowed to open enroll until the suspension or expulsion is completed. [c]

15. The rules of the South Dakota High School Activities Association will govern eligibility for participation in activities.

B. RESIDENT STUDENT TRANSFERS:

The provisions of this policy apply to resident student transfers (applications to attend an attendance center different than that to which the student is assigned) except at modified below:

1. Resident student open enrollment applications to attend an attendance center within the District other than that to which the student has been assigned will be reviewed and acted upon in the order in which they are received. However, if the applicant is a sibling of a student accepted into and currently enrolled in the attendance center to which the applicant is wishing to enroll, that student's application shall take priority over all other applications.

2. If a student is transferred from one attendance center to another attendance center within the District at the request of the student's parent or guardian, the District shall not provide transportation services to the student. [d]

C. OPEN ENROLLMENT APPLICATION STANDARDS: [e]

The following standards will be used to accept or reject nonresident student open enrollment applications to enroll within the District and resident student applications to attend an attendance center within the District other than that to which the student was assigned:

Open enrollment requests will be granted on a space available basis at the time the request is considered. The approval of an open enrollment request may not result in exceeding the average student to teacher ratio, program capacity, or building capacity criteria listed below. The ratios listed for grade level student to teacher ratios are for open enrollment purposes only and actual class sizes may be greater than the capacity listed below because of students residing within the school district and school attendance center area.

- Kindergarten through grades five: The student to teacher ratio shall not exceed ____ students in each grade as a result of open enrollment.
- Grade six through grade eight: The student to teacher ratio for core classes may not exceed ____ students in each grade as a result of open enrollment.
- Grade nine through grade twelve: Enrollment may not exceed attendance center building capacity.
- An open enrollment transfer may not cause a building or program to exceed capacity, including special education programs.
- Open enrollment of a special education student will not be approved if the students cannot be accommodated at current staffing levels or the program is at capacity.

D. OPEN ENROLLMENT OF SPECIAL EDUCATION STUDENTS:

1. A request to transfer a student in need of special education or special education and related services may be granted only if, after a review of all relevant student education records and direct communication with the student's parent or guardian and representatives of the resident district, the School District determines that the district can provide an appropriate instructional program and facilities, including transportation if required as a related service, to meet the student's needs. If the request to transfer is granted, the district is responsible for the provision of a free appropriate public education for the student in need of special education or special education and related services. If the student requires transportation as a related service, the district shall provide or ensure the provision of transportation within the boundaries of the District.

2. If the District is not able to confirm that the District can provide an appropriate instructional program, facilities, and transportation if necessary, based on the records review and communication with the student's parent or guardian and representatives of the resident district, the District shall initiate an individual education program team meeting consisting of representatives from the District, the resident school district and the parents or guardians, to determine whether the District can provide an appropriate instructional program, facilities, and transportation necessary.

3. A request to transfer a student in need of special education or special education and related services may be denied only pursuant to the "Open Enrollment Application Standards" (Section C) or if the individual education program team as set forth in "Open Enrollment of Special Education Students" (Section D.2.) determines that the District cannot provide an appropriate instructional program and facilities, including transportation, to meet the student's needs.

4. If a parent or guardian of a student in need of special education or special education and related services request to transfer the student back to the resident district, the affected school boards must agree in writing to allow the student to transfer back to the resident district or unless the parents, guardian, or emancipated student change residence to another district.

5. If two or more students from the same family residing in the same household request open enrollment and the District determines it can provide an appropriate special education or special education and related services for the special education student(s), the applications shall be approved subject to consideration of the Open Enrollment Application Standards (Section C). However, if the District cannot provide appropriate special education or special education and related service for one or more of the students in need of special education or special education and related services, the District may deny the application for open enrollment related to the individual special education student(s).

6. ~~If it is determined that a parent or guardian of a student, or an emancipated student, in need of special education or special education and related services submitted a request for an open enrollment transfer, but did not indicate on the application that the student has an IEP and needs special education services, as required on the form, any approval by the District of the open enrollment transfer application will be deemed~~

~~void.~~

Notes:
(a) SDCL 13-28-43 says the School Board or the Board's designee may approve or disapprove the application. ASBSD recommends that the Superintendent be designated by the Board as most school boards meet only once a month on the second Monday of the month.

(b) For nonresident open enrollments, SDCL 13-28-45 states that the parents/guardians are responsible for transportation, without reimbursement, of the student but the District may provide the transportation, and if provided, the District may charge a reasonable fee if the student uses District provided transportation. SDCL 13-28-45 also says school boards of both the receiving school district and the resident school district must annually approve the pick-up locations for those students within any incorporated municipality but this requirement does not apply to any school district defined as a sparse school district pursuant to § 13-13-78.

(c) SDCL 13-32-4.3 states that if a student is under suspension or expulsion in a South Dakota school district, the student may not enroll in any other school district until the suspension or expulsion has expired, and also that the superintendent of a school district may prohibit a student from enrolling in that school district if the student is under suspension or expulsion in a school in another state or in a nonpublic school in this state.

(d) SDCL 13-28-41.1. School district not required to provide transportation to student transferred within district. If a student is transferred from one school to another school within a school district at the request of the student's parent or guardian, notwithstanding any other provision of law, the school district is not required to provide transportation services to the student.

(e) SDCL 13-28-44 states that "Standards shall be limited to the capacity of a program, class, grade level, and school building operated by the board and the pupil/teacher ratio. Discrimination based on race, gender, religious affiliation, or disability is prohibited" a school board may or may not want to have capacity of the program, class or grade level specifically identified in the school district policy.

AMEND

Policy KK: VISITORS TO THE SCHOOLS

Status: ADOPTED

Original Adopted Date: 07/10/2023 | **Last Revised Date:** 10/14/2024 | **Last Reviewed Date:** 10/14/2024

The Board and staff of the school district, welcome members of the community, and other interested persons to visit the district schools. School improvements often come from suggestions originating in such visits.

The Superintendent will encourage visitors to observe our schools; provide for appropriate hospitality for visitors; channel expressions of approval as well as constructive criticism to the Board; ensure that such visits will enhance the effect of the educational program.

All visitors must report to the school office and receive permission from an administrator to be on the school grounds. Any person on school property who has not registered with the school office will be requested to report to the principal's office for permission to remain. Any request to be on school property for any purpose deemed by the school principal or his/her assistant to be disruptive of the educational process will be denied permission to remain.

If a visitor refuses to leave the school grounds, creates any disturbance, or attempts to disrupt the educational process, a school administrator is directed to request aid from the local law enforcement agency.

Exhibit KK-E(1): VISITORS TO THE SCHOOLS

Status: ADOPTED

Original Adopted Date: 10/14/2024 | **Last Reviewed Date:** 10/14/2024

See PDF on the next page.

NEW !

Deuel School Home of the Cardinals

410 5th Street West • PO Box 770 • Clear Lake, SD 57226
Phone (605) 874-2161 • Fax (605) 874–8585

Confidentiality Agreement for Conducting Classroom Visits/Observations

Name of Person Conducting the Observation*:_____

As a visitor, volunteer, observer from an outside agency, or a parent/guardian of a Deuel School District student, I agree to maintain the confidentiality of students and staff in the classroom setting and agree that I will:

- Not video record, audio record, photograph, live stream, or in any other way transmit any part of my experience while participating in this observation (including no posting on any social media platform without permission of school administration);
- Recognize that, for the purpose of this agreement, this observation consists of any and all time spent at a Deuel School facility.
- Stay only for the agreed-upon time and remain in the agreed-upon classroom or other building location for a reasonable time.
- Avoid engaging students without the express permission from the classroom teacher or the school-based administrator;
- Minimize disruptions to the learning environments, only the agreed-upon attendees are permitted during an observation/visitation and volunteer opportunity; and
- Address issues, concerns, or questions that arise during this observation with a school-based administrator.

I understand that if I do not honor confidentiality, the visit will be stopped and/or I may not be permitted to observe in the future.

I agree to abide by all relevant Deuel School District board policies and administrative guidelines while engaging in Deuel School activities. I understand that, although I am covered under the school's liability insurance policy, I am not covered by its health insurance policy nor am I eligible for workers' compensation. Should I become ill or suffer an accident while being a volunteer, chaperone, or visitor for the school, I agree that I shall be responsible for any and all hospital and medical charges that may occur.

I understand further that, as a volunteer, chaperone or visitor, I am not in any manner considered an employee of the school or entitled to any benefits provided to employees. I further release the board from any and all liability for any damages, whatever their nature, which may result to me as a consequence of my being a volunteer, chaperone, or visitor.

Visitor Policy Statement:
To ensure the safety of our school community, all visitors must confirm whether they have been charged with or convicted of any criminal offense that would disqualify them from entering the school premises. Please check the box below to acknowledge that you understand and comply with this requirement. Failure to disclose relevant information may result in denial of access and may involve law enforcement authorities:

☐ I hereby confirm that I have not been charged with or convicted of any criminal offense that would disqualify me from entering the school premises. I understand that failure to disclose such information may result in denial of access and could lead to the involvement of law enforcement.

Visitor Signature _____ Date: _____
Administrator Signature _____ Date: _____

This form will be good for the entirety of the 2024-2025 school year. A new form will need to be completed next school year.

- CSI-
- Bus-
- Gymnastics COOP-
- Fall Enrollment-
- Focus Group-
- State Report Card-
- Academic Dashboard-
- State of the District-
- Mothers Room-
- Drug Dogs-
- Veterans Day-Cody Eastman
- ALL Award-

UPCOMING EVENTS

- Regular Board Meeting-Monday, November 11th
- Veterans Day Program-Monday, November 11th, 10am

MS/HS Principal Board Report

- Friday Attendance
- Staff Recognition
- Morale Builders
- Students of the Month
    - MS
        - ELA - Jade Greybuffalo
        - Math - Rylee Rahlf
        - Science - Arianna Smith
        - Social - Lincoln Hawley
    - HS
        - ELA – Kaylyn Thomas
        - Math – Amelia Giese
        - Science – Eden Schiernbeck
        - Social – Damon Majdabadi
        - Music – Jayda Fieber
        - CTE – Camdyn Peterreins
        - Art – Mitchell Svatos
    - Cardinal Card Recognition
        - MS – 11 students
        - HS – 12 students
- Humanity Launch 10/16

Elem. Principal

- Elementary September Students of the month
  - JK - Brooks Severson
  - K - Kamron Engen
  - 1st - Graysen Beutler
  - 2nd - Lilyana Olivarez
  - 3rd - Sutten Ronne
  - 4th - Henry Needham
  - 5th - Zayden Popham

- September Card Winners:
  - Johhny DeBoer
  - Kaylee Kloos
  - Noah Wiedenbach
  - Braxton Ward
  - Kameron Engen

- Staff Recognition

- Team Building

- MAPS – family report
  - Handed out to parents at conferences. If they are unable to attend conferences they will be sent home with the child.

- Conferences
  - October 25th from 8am-4pm
  - Sign Up Genius for the elementary

- Homecoming

Athletic Director

- Congratulations to the following for qualifying for All State Chorus.
    - Addison Timmons
    - Amelia Giese
    - Jaycee Hourigan
    - Shyla Tvedt
    - Gabe Mattson
    - Caden Hourigan
    - Miles Decker
    - Aiden Warren

- Fall Seasons will soon be ending
    - Two home Varsity VB matches left (Oct. 17th and Oct. 28th)
    - Region Cross Country on Thursday @ Webster
    - One home V FB game left on Oct. 18th

    - Cross Country
        - 1st in the LCC meet – boys
        - 2nd in the LCC meet - girls

        - 1st in the ECC meet for boys
        - 2nd for girls

Business Manager Board Report

SDASBO Conference September 24-26
ESSER III

Northeast Educational Services Cooperative
Advisory Board Meeting
Wednesday, September 4, 2024

The Advisory Board for the Northeast Educational Services Cooperative (NESC) met Wednesday, August 4, 2024 at HyVee in Watertown, South Dakota. The meeting was called to order by President Books at 10:02 A.M. and adjourned at 10:53 A.M.

Present: Brian Sampson, Arlington; Steve Benson, Britton-Hecla; Peter Books, Castlewood; Travis Ahrens, Clark; Abi Van Regenmorter, DeSmet; Chad Schiernbeck, Deuel; Brian Jandahl, Elkton – entered at 10:16 A.M.; Mitch Reed, Florence – entered at 10:12 A.M.; Jim Hulscher, Hamlin; Dana Felderman, Lake Preston; Dawn Hoeke, Oldham/Ramona/Rutland (ORR); Laura Schuster, Sioux Valley; Jon Meyer, Waverly/South Shore; Jim Block, Webster – entered at 10:07 A.M.; Larry Hulscher, Wilmot

Absent: Kimberly Kludt, Deubrook; Nadine Eastman, Enemy Swim; Paul Vonfischer, Estelline; Todd Obele, Henry; Mike Ruth, Iroquois; Spencer Oland, Rosholt; Mike Schmidt, Summit; Scott Lepke, Waubay; Chris Lee, Willow Lake

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 10:02 A.M.

Financial Report

Business Manager Stormo reviewed the financial report for July 2024.

Motion by T. Ahrens and second by D. Felderman to approve July 2024 financial report. All present voting in favor, motion carried.

Board of Directors

Director Nelson reviewed the August 2024 meeting with the BOA.

ADOS-2 Evaluation Referral Process

Director Nelson discussed ADOS-2 evaluation referral process. She also provided a checklist to have some guidelines to follow.

BCBA Days and Contact

Director Nelson presented information about the group purchase BCBA days through SWWC.

Transfer Procedures

Director Nelson discussed transfer procedures for intaking special education students.

Open Enrollment with Special Education Students

Director Nelson discussed the open enrollment process if a child is in special education.

Support Survey Input

Director Nelson provided a survey asking districts what special education support they want from the cooperative.

School Visits

Director Nelson stated she will start visiting schools in September.

Other

Discussion was held on parents refusing special education placements and the NESC CAP.

Director Nelson provided information about transition services and events.

Adjournment

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

Tiffany Stormo, Business Manager

Northeast Educational Services Cooperative
Board of Directors Meeting
Monday, September 16, 2024

The Board of Directors for the Northeast Educational Services Cooperative (NESC) met in regular session on Monday, September 16, 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 8:08 P.M.

Members present:

In-Person:
Audrey Schuller, Britton-Hecla; Alisha Nielsen, Castlewood; Malory McIntire, Clark; Jared Tolzin, DeSmet; Carie Knutson, Deubrook; Arend Schuurman, Elkton; Chris Verhoek, Estelline; Tara Abraham, Hamlin; Penny Thyen, Waverly/South Shore; Heidi Pelzel, Wilmot
Zoom:
Megann Murphy, Arlington; Wade Gubrud, Deuel – joined at 7:18 P.M.; Lisa Lauterhahn, Enemy Swim Day School; Jon Kahnke, Florence; Reid McDaniel, Lake Preston– joined at 7:19 P.M.; Carrie Schiernbeck, ORR; Diane LeClair, Rosholt; Lisa Amdahl, Summit

Absent:

Audrey Rider, Henry; Greg Bich, Iroquois; Jayme Trygstad, Sioux Valley; Art Berger Jr. ,Waubay; Martin Looyenga, Webster; Tia Felberg, Willow Lake

Others Attending:

NESC Staff Representatives: Shelly Skogstad (Z); Teresa Landmark (Z); Karlette Juhnke (Z) – joined 7:17 P.M.; Stephanie Hayunga (Z) – joined at 7:18 P.M.; Marisa Freeman (Z) – joined at 7:18 P.M.
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, Shelly Skogstad and Teresa Landmark were introduced as guests.

Agenda Review, Changes, and Approval

Action #25-15 Motion by C. Verhoek, second by C. Knutson, to approve the agenda with the change to 8d Mallory McIntyre to Malory McIntire. All present voted, motion carried.

Public Comment

No public comment was presented.

Conflict of Interest

No conflicts of interest were presented.

Financial Report

Action #25-16 Motion by A. Schuller, second by A. Nielsen, to approve the financial report for the period ending August 31, 2024. All present voted, motion carried.

	General Fund	Special Education Fund	Agency Fund
August 1, 2024	**$255,625.89**	**$850,045.45**	**$8,175.92**
Receipts:			
Local Sources	$784.56	$306,062.55	$699.98
State Sources		$5,093.66	
Federal Sources			
Other	$78,204.00		
Total Monthly Receipts	$78,988.56	$311,156.21	$699.98
Balance Forward	$334,614.45	$1,161,201.66	$8,875.90
Manual Journal Entries			
Less Salaries	$3,178.07	$352,098.41	
Less Disbursements	$83,942.06	$48,486.80	$414.19
Total Salaries & Disbursements	$87,120.13	$400,585.21	$414.19
Ending Cash Balance August 31, 2024	**$247,494.32**	**$760,616.45**	**$8,461.71**

Consent Agenda

Action #25-17 Motion by J. Tolzin, second by H. Pelzel to approve the following items on the Consent Agenda: 7a) Approval of August 19, 2024 Board of Directors minutes; 7b) Approval of payment of September 2024 budget claims; 7c) Approval of Contract – Peggy Anderson – Paraprofessional - $18.05/hour; 7d) Approval of Contract– Maysen Grewe – Paraprofessional - $18.80/hour. All present voting in favor, motion carried.

September 2024 Accounts Payable

General Fund: AAA PURE WATER FILTER 10.40; ASBSD A.N. REGIS 16.40; AUTOMATIVE SERVICE CENTER FLEET MAINT 189.01; B&B AUTO SALES FY25 VEHICLE 16,050.00; BLEES, GABRIELLA BACKGROUND CHECK 3.46; BMO MASTERCARD PURCH SVCS, TRAVEL, PHONE, SPLS 378.08; BROOKINGS AUTO MALL FY25 VEHICLE 19,024.00; CENEX FLEETCARD FLEET MAINT 3,484.87; CENTURY BUSINESS PRODUCTS, INC COPIER MAINT CONTRACT 14.46; DUST TEX SERVICE, INC. SEPT RUG USE 6.36; EDMENTUM, INC APEX SEATS 250.00; ELABO T.S. DUES 4.80; ELO PROF. LLC FY24 AUDIT 582.34; FASTENAU, REGINA BACKGROUND CHECK/REIMB GAS 35.31; FIRST DAKOTA INDEMNITY COMPANY WORK COMP 230.08; GOEHRING-STREET, KRIS BACKGROUND CHECK 3.46; GRAHAM, TRACI BACKGROUND CHECK 3.46; HAMLIN COUNTY FARMERS COOP FLEET MAINT/PROPANE FILL 1,082.79; HEALTH EQUITY HSA/FLEX 3.94; KDM EQUIPMENT FLEET MAINT 266.88; MINERT & ASSOCIATES, INC DRUG TESTING 81.00; NELSON, ANNEKE TRAVEL 14.32; NESC PAYROLL SEPT 2024 3,194.72; PAKKALA, JIM FLEET MAINT 65.00; ROB'S AUTO REPAIR FLEET MAINT 1,545.81; TIME MANAGEMENT SYSTEMS, INC TIME CLOCK 1.83; W.W. TIRE SERVICE FLEET MAINT 544.82; WATERTOWN PUBLIC OPINION MINUTES 9.59

Fund Total: $47,097.19

Special Education Fund: AAA PURE WATER FILTER 119.60; ARLINGTON SCHOOL DISTRICT CB SUPP 90.00; ASBSD A.N. REGIS 188.60; BLEES, GABRIELLA BACKGROUND CHECK 39.79; BMO MASTERCARD PURCH SVCS, TRAVEL, PHONE, SPLS 10,140.70; CENTURY BUSINESS PRODUCTS, INC COPIER MAINT CONTRACT 166.31; DUST TEX SERVICE, INC. SEPT RUG USE 73.19; ELABO T.S. DUES 55.20; ELO PROF. LLC FY24 AUDIT 6,696.96; ESTR PUBLICATIONS CB SUPP 111.00 FASTENAU, REGINA BACKGROUND CHECK 39.79; FIRST DAKOTA INDEMNITY COMPANY WORK COMP 2,645.92; GENT, MELISSA NASP DUES 230.00; GIGOV, ROBIN JULY/AUG MI 27.25; GOEHRING-STREET, KRIS NASP DUES/ BACKGROUND CHECK 269.79; GRAHAM, TRACI BACKGROUND CHECK 39.79; HAMLIN COUNTY FARMERS COOP PROPANE FILL 3,553.19; HEALTH EQUITY HSA/FLEX 45.31; MATTERN, MALLORIE REIMB SLP SUPP 215.00; MIDWEST SPECIAL INSTRUMENTS AUDIOMEETERS 1,350.05; PARENT AUG MI 62.88; NELSON, ANNEKE TRAVEL 164.68; NESC IMPREST 60.00; NESC PAYROLL SEPT 2024 373,991.73; OLSON, KIMBERLY AUG MI 120.52; REINHILLER, LISA ED SPEC TRAVEL 88.00; SCHWINGER, MINDY REIMB MI 72.05; TIME MANAGEMENT SYSTEMS, INC TIME CLOCK 112.80; WATERTOWN PUBLIC OPINION MINUTES 110.25; WILLIAMS, THEODORE PSYCH CONTRACTED SERVICES 454.80

Fund Total: $401,335.15

Discussion Items

Assistant Director's Report

Assistant Director Frewing gave his monthly report.

Director's Report

Director Nelson gave her monthly report.

Board of Advisory

Director Nelson reviewed the Board of Advisor meeting held on September 4, 2024.

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, C. Knutson – Medium, A. Rider - Small and L. Amdahl- Small.

Property Discussion

Discussion was held on NESC property shared with the town of Hayti.

Action Items

No action items were presented.

Executive Session

No executive session was held.

Adjournment

Action #25-18 With there being no further business, motion by H. Pelzel, second by M. McIntire , 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, October 21, 2024 at 7:00 P.M.

_____ _____

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