

**Berkshire Hills Regional School District**

**Monument Mountain High School**

**Student Activity Funds**

Financial Schedules as of June 30, 2015 and  
Accountants' Report On Agreed Upon Procedures

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## INDEPENDENT ACCOUNTANTS' REPORT ON AGREED UPON PROCEDURES

To the School Committee  
Berkshire Hills Regional School District  
Stockbridge, MA

We have applied certain agreed upon procedures to the Monument Mountain High School's Student Activity Funds, as discussed below. It is understood that this report is solely for your information and is not to be referred to or distributed for any purpose to anyone who is not a member of the Committee or a member of the District's management. Our procedures were as follows.

- We obtained an understanding of the internal control procedures associated with the Monument Mountain High School Student Activity Funds sufficient to discuss with the School Committee the effectiveness of the overall system, and if needed to make recommendations for improvements. Our recommendations are included in this report beginning on page 3-1.
- We agreed the bank reconciliations, as of June 30, 2015, for the student activity bank accounts to balances reported in the general ledger. We also agreed supporting items such as listings of outstanding checks and deposits in transit to the bank reconciliations.
- We prepared the following schedules from the general ledger. Please note that the information for fiscal year 2014 was taken from the prior year's report and is included here for information only. No additional procedures were applied to the financial data for fiscal year 2014.
  - Schedule of Cash Balances at June 30, 2014 and 2015 (schedule 1).
  - Schedule of Cash Received, Disbursed, Transferred, and Changes In Activity Balances, for the year ended June 30, 2014 (schedule 2).
  - Schedule of Cash Received, Disbursed, Transferred, and Changes In Activity Balances, for the year ended June 30, 2015 (schedule 3).
  - Schedule of Cash Disbursements by Payee for the year ended June 30, 2015 (schedule 4).

Because the above procedures do not constitute an audit conducted in accordance with auditing standards, generally accepted in the United States of America, we do not express an opinion on the schedules referred to above. In connection with the procedures referred to above, no matters came to our attention that caused us to believe that adjustments should be made to the schedules. Had we performed additional procedures or had we conducted an audit of the school's student activity funds, in accordance with auditing standards generally accepted in the United States of America, other matters might have come to our attention that would have been reported to you.

Sincerely,



Stanley H. Kulas  
Certified Public Accountant  
August 26, 2015

SCHEDULE 1

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT  
MONUMENT MOUNTAIN HIGH SCHOOL - STUDENT ACTIVITY FUNDS  
SCHEDULE OF CASH BALANCES  
JUNE 30, 2014 AND 2015

	JUNE 30, 2014	JUNE 30, 2015
<u>BERKSHIRE BANK</u>		
CHECKING (NOW ACCOUNT).....	6,219.35	12,806.89
MONEY MARKET.....	187,725.23	159,003.99
PETTY CASH.....	200.00	200.00
TOTAL CASH.....	<u>194,144.58</u>	<u>172,010.88</u>

See independent accountant's report on agreed upon procedures.

**BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT**  
**MONUMENT MOUNTAIN REGIONAL HIGH SCHOOL - STUDENT ACTIVITY FUNDS**  
 SCHEDULE OF CASH RECEIVED, DISBURSED, TRANSFERRED AND CHANGES IN ACTIVITY BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2014

	Cash Received	Cash Disbursed	Cash Transferred	Net Increase (Decrease) In Cash	Activity Balance	
					June 30, 2013	June 30, 2014
<b>CLASS FUNDS:</b>						
CLASS OF 2009.....	-	-	-	-	2,917.18	2,917.18
CLASS OF 2011.....	-	-	-	-	4,169.33	4,169.33
CLASS OF 2012.....	-	2,000.00	-	(2,000.00)	5,148.89	3,148.89
CLASS OF 2013.....	-	-	(500.00)	(500.00)	4,780.62	4,280.62
CLASS OF 2014.....	11,306.75	15,694.90	(533.85)	(4,922.00)	4,922.00	-
CLASS OF 2015.....	1,638.00	-	-	1,638.00	81.00	1,719.00
CLASS OF 2016.....	1,828.95	792.00	-	1,036.95	1,128.26	2,165.21
CLASS GIFT.....	-	-	(4,705.98)	(4,705.98)	4,705.98	-
<b>GENERAL ACTIVITIES:</b>						
ABOVE THE INFLUENCE.....	500.00	36.24	-	463.76	-	463.76
AMNESTY INTERNATIONAL.....	-	-	-	-	29.39	29.39
ART DEPT.....	-	205.58	-	(205.58)	3,078.07	2,872.49
ASSISTANT PRINCIPAL.....	921.58	1,150.03	-	(228.45)	1,512.74	1,284.29
ATHLETIC.....	3,443.84	3,322.43	-	121.41	194.50	315.91
BAND.....	16,921.01	35,252.30	-	(18,331.29)	24,968.35	6,637.06
BEST BUDDIES.....	30.00	402.00	-	(372.00)	513.84	141.84
CHORUS.....	3,660.20	3,044.85	125.00	740.35	49.37	789.72
DRAMA.....	-	-	-	-	2,247.36	2,247.36
ENGLISH DEPT.....	910.00	-	-	910.00	1,096.75	2,006.75
FARM TO SCHOOL.....	3,074.91	2,707.47	-	367.44	-	367.44
FOREIGN LANGUAGE DEPT.....	-	-	-	-	890.48	890.48
GREEN TEAM.....	-	-	-	-	1,530.01	1,530.01
GREENHOUSE (FFA).....	58,270.30	58,259.41	261.10	271.99	49,445.87	49,717.86
GUIDANCE DEPT.....	17,672.00	19,049.32	(140.00)	(1,517.32)	13,216.69	11,699.37
HAITI PROJECT.....	1,045.00	1,045.00	-	-	-	-
INDEPENDENT PROJECT.....	-	-	-	-	568.14	568.14
INTEREST & GIFT.....	588.22	607.81	-	(19.59)	13,505.95	13,486.36
KEY CLUB.....	125.00	432.10	367.00	59.90	2,018.15	2,078.05
LIBRARY ACCT.....	462.40	-	(367.00)	95.40	295.71	391.11
MAROON TRIBUNE.....	-	148.03	-	(148.03)	519.44	371.41
MATH DEPARTMENT.....	500.00	-	-	500.00	530.00	1,030.00
MMTV.....	-	-	-	-	22.32	22.32
MOUNTAINSIDE NURSERY SCHOOL.....	3,325.00	1,167.93	-	2,157.07	6,835.27	8,992.34
MUSICAL.....	17,445.00	22,020.88	-	(4,575.88)	17,074.60	12,498.72
PATHWAYS (SAAD).....	557.20	842.50	(160.00)	(445.30)	1,123.97	678.67
PEOPLE/ENVIRONMENT.....	-	1,028.92	-	(1,028.92)	1,312.30	283.38
PRINCIPAL.....	2,652.46	8,220.63	4,348.73	(1,219.44)	5,015.95	3,796.51
PROJECT SPROUT.....	55.00	6,829.35	-	(6,774.35)	29,578.16	22,803.81
ROOT GARDEN.....	-	-	-	-	2,583.75	2,583.75
SCHOOL STORE.....	2,310.50	2,850.79	(251.00)	(791.29)	1,229.54	438.25
SCIENCE DEPT.....	1,286.00	1,093.49	326.00	518.51	10,601.74	11,120.25
SHAKESPEARE PRODUCTION.....	9,687.00	8,500.00	-	1,187.00	189.19	1,376.19
SOCIAL STUDIES DEPT.....	-	-	-	-	272.19	272.19
SPARTAM LAUNCH.....	-	-	-	-	30.00	30.00
SPORT FUND RAISERS.....	476.26	1,197.38	-	(721.12)	7,299.75	6,578.63
STUDENT SENATE.....	-	405.00	-	(405.00)	2,859.83	2,454.83
TECH ED.....	-	-	-	-	17.50	17.50
THE TRIUMVIRATE.....	10,632.80	12,733.47	1,230.00	(870.67)	977.63	106.96
VIRTUAL ENTERPRISE.....	1,318.00	1,339.25	-	(21.25)	86.78	65.53
WISE PROGRAM.....	-	-	-	-	177.50	177.50
WOOD SHOP.....	402.00	-	-	402.00	2,126.22	2,528.22
TOTAL.....	173,045.38	212,379.06	-	(39,333.68)	233,478.26	194,144.58

See independent accountant's report on agreed upon procedures.

**BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT**  
**MONUMENT MOUNTAIN REGIONAL HIGH SCHOOL - STUDENT ACTIVITY FUNDS**  
 SCHEDULE OF CASH RECEIVED, DISBURSED, TRANSFERRED AND CHANGES IN ACTIVITY BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2015

	Cash Received	Cash Disbursed	Cash Transferred	Net Increase (Decrease) In Cash	Activity Balance	
					June 30, 2014	June 30, 2015
<b>CLASS FUNDS:</b>						
CLASS OF 2009.....	-	-	(2,917.18)	(2,917.18)	2,917.18	-
CLASS OF 2011.....	-	2,669.33	(1,500.00)	(4,169.33)	4,169.33	-
CLASS OF 2012.....	-	3,148.89	-	(3,148.89)	3,148.89	-
CLASS OF 2013.....	-	2,800.00	(1,480.62)	(4,280.62)	4,280.62	-
CLASS OF 2014.....	296.00	-	(24.00)	272.00	-	272.00
CLASS OF 2015.....	12,953.15	11,356.50	497.50	2,094.15	1,719.00	3,813.15
CLASS OF 2016.....	1,240.05	-	24.00	1,264.05	2,165.21	3,429.26
<b>GENERAL ACTIVITIES:</b>						
ABOVE THE INFLUENCE.....	-	100.00	-	(100.00)	463.76	363.76
AMNESTY INTERNATIONAL.....	-	-	-	-	29.39	29.39
ART DEPT.....	-	-	-	-	2,872.49	2,872.49
ASSISTANT PRINCIPAL.....	536.57	1,742.50	-	(1,205.93)	1,284.29	78.36
ATHLETIC.....	1,016.56	869.50	-	147.06	315.91	462.97
BAND.....	960.26	1,548.79	-	(588.53)	6,637.06	6,048.53
BEST BUDDIES.....	1,507.00	1,356.00	-	151.00	141.84	292.84
CHORUS.....	460.00	1,325.00	75.28	(789.72)	789.72	-
DRAMA.....	-	-	-	-	2,247.36	2,247.36
ENGLISH DEPT.....	1,140.00	617.00	-	523.00	2,006.75	2,529.75
FARM TO SCHOOL.....	6,934.63	3,919.58	346.00	3,361.05	367.44	3,728.49
FOREIGN LANGUAGE DEPT.....	6.00	-	-	6.00	890.48	896.48
GIVE 2 GIVE.....	945.00	1,500.00	1,154.00	599.00	-	599.00
GREEN TEAM.....	-	-	-	-	1,530.01	1,530.01
GREENHOUSE (FFA).....	58,112.47	62,564.59	(96.00)	(4,548.12)	49,717.86	45,169.74
GUIDANCE DEPT.....	19,615.00	19,138.40	(1,500.00)	(1,023.40)	11,699.37	10,675.97
INDEPENDENT PROJECT.....	-	-	-	-	568.14	568.14
INTEREST & GIFT.....	1,373.55	3,789.73	(75.28)	(2,491.46)	13,486.36	10,994.90
JO/JOE SPARTAN FUND.....	1,034.00	-	1,010.30	2,044.30	-	2,044.30
KEY CLUB.....	393.43	585.32	-	(191.89)	2,078.05	1,886.16
LIBRARY ACCT.....	135.00	-	-	135.00	391.11	526.11
MAROON TRIBUNE.....	-	430.60	59.19	(371.41)	371.41	-
MATH DEPARTMENT.....	65.00	-	-	65.00	1,030.00	1,095.00
MMRHS STUDENT AWARDS.....	-	-	1,500.00	1,500.00	-	1,500.00
MMTV.....	-	-	-	-	22.32	22.32
MOUNTAINSIDE NURSERY SCHOOL.....	2,892.45	2,190.37	-	702.08	8,992.34	9,694.42
MUSICAL.....	15,930.56	21,340.72	-	(5,410.16)	12,498.72	7,088.56
PATHWAYS (SAAD).....	1,010.00	838.49	-	171.51	678.67	850.18
PEOPLE/ENVIRONMENT.....	-	-	-	-	283.38	283.38
PE FITNESS CENTER.....	1,117.00	877.80	-	239.20	-	239.20
PRINCIPAL.....	559.18	3,246.10	2,391.81	(295.11)	3,796.51	3,501.40
PROJECT SPROUT.....	150.00	6,497.41	-	(6,347.41)	22,803.81	16,456.40
ROOT GARDEN.....	-	-	-	-	2,583.75	2,583.75
SCHOOL STORE.....	1,007.50	631.00	39.00	415.50	438.25	853.75
SCIENCE DEPT.....	78.10	1,073.36	-	(995.26)	11,120.25	10,124.99
SHAKESPEARE PRODUCTION.....	12,728.86	11,864.46	-	864.40	1,376.19	2,240.59
SOCIAL STUDIES DEPT.....	324.69	380.00	-	(55.31)	272.19	216.88
SPARTAN LAUNCH.....	-	-	-	-	30.00	30.00
SPORT FUND RAISERS.....	-	159.76	-	(159.76)	6,578.63	6,418.87
STUDENT SENATE.....	3,962.00	550.00	(1,154.00)	2,258.00	2,454.83	4,712.83
TECH ED.....	-	-	-	-	17.50	17.50
THE TRIUMVIRATE.....	6,386.00	7,857.27	1,650.00	178.73	106.96	285.69
VIRTUAL ENTERPRISE.....	-	-	-	-	65.53	65.53
WISE PROGRAM.....	-	35.24	-	(35.24)	177.50	142.26
WOOD SHOP.....	-	-	-	-	2,528.22	2,528.22
<b>TOTAL.....</b>	<b>154,870.01</b>	<b>177,003.71</b>	<b>(0.00)</b>	<b>(22,133.70)</b>	<b>194,144.58</b>	<b>172,010.88</b>

See independent accountant's report on agreed upon procedures.

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT  
MONUMENT MOUNTAIN REGIONAL HIGH SCHOOL  
STUDENT ACTIVITY FUNDS  
 SCHEDULE OF DISBURSEMENTS BY PAYEE  
 FOR THE YEAR ENDED JUNE 30, 2015

Disbursements	Disbursement by Payee	Cumulative Disbursements	Cumulative % of Total
BERKSHIRE HILLS REGIONAL SCHL DIST	30,206.70	30,206.70	17.1%
SHAKESPEARE & COMPANY	13,000.00	43,206.70	24.5%
GRIFFIN GREENHOUSE	12,772.57	55,979.27	31.7%
AP EXAMS	9,879.00	65,858.27	37.3%
JOSTENS	7,857.27	73,715.54	41.8%
BERKSHIRE HILLS CC	7,029.96	80,745.50	45.8%
JENNIFER SALINETTI	6,000.00	86,745.50	49.2%
BHRSD GRAD CLASSES SCHOLARSHIP	5,318.22	92,063.72	52.2%
SPRINGFIELD FLORISTS	5,110.08	97,173.80	55.1%
WINDY HILL FARM	4,321.48	101,495.28	57.5%
DAY MOUNTAIN SOUND	3,800.00	105,295.28	59.7%
BERKSHIRE PRODUCTION RESOURCES	3,684.48	108,979.76	61.8%
TAMS-WITMARK	3,471.00	112,450.76	63.7%
PAUL GIBBONS	3,265.79	115,716.55	65.6%
WALTERS GARDENS	2,857.39	118,573.94	67.2%
ANTI-DEFAMATION LEAGUE	2,500.00	121,073.94	68.6%
OLDE VILLAGE MONOGRAMMING	2,373.50	123,447.44	70.0%
GUIDO'S MARKETPLACE	2,328.42	125,775.86	71.3%
KWIK PRINT	2,179.00	127,954.86	72.5%
DAN ENGWER	2,149.00	130,103.86	73.7%
MUSIC THEATRE INTERNATIONAL	2,060.87	132,164.73	74.9%
IVY GARTH SEEDS	1,693.68	133,858.41	75.9%
PARK SEED COMPANY	1,688.14	135,546.55	76.8%
PSAT/NMSQT	1,568.00	137,114.55	77.7%
HOTFUTBOL	1,500.00	138,614.55	78.6%
KATHY MORAWIEC	1,485.00	140,099.55	79.4%
WARD'S NURSERY	1,321.44	141,420.99	80.2%
HUGH O'BRIEN YOUTH LEADERSHIP	1,245.00	142,665.99	80.9%
HERRINGTON'S	1,211.36	143,877.35	81.6%
THE INTERLOPERS MUSIC	1,200.00	145,077.35	82.2%
BEST BUDDIES MASSACHUSETTS	1,126.00	146,203.35	82.9%
MARIA KNOX	1,064.46	147,267.81	83.5%
BOLA GRANOLA	1,010.25	148,278.06	84.0%
GREAT BARRINGTON BAGEL CO	950.00	149,228.06	84.6%
GRIMES HORTICULTURE	945.49	150,173.55	85.1%
SOUTHERN BERKSHIRE POWER EQUIP	929.96	151,103.51	85.7%
FIRST CHOICE TOURS	920.00	152,023.51	86.2%
SUPREME FOREST PRODUCTS	920.00	152,943.51	86.7%
STEVE WRONKER	850.00	153,793.51	87.2%
GOV CONNECTION	837.45	154,630.96	87.7%
DJ YETI ENTERPRISES	800.00	155,430.96	88.1%
MIAA	749.50	156,180.46	88.5%
BOTANICAL ARTS PRESS	743.50	156,923.96	89.0%
CARR HARDWARE	700.98	157,624.94	89.3%
MAHAIWE TENT	690.00	158,314.94	89.7%
DISCOUNT SCHOOL SUPPLY	649.19	158,964.13	90.1%

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT  
 MONUMENT MOUNTAIN REGIONAL HIGH SCHOOL  
 STUDENT ACTIVITY FUNDS  
 SCHEDULE OF DISBURSEMENTS BY PAYEE  
 FOR THE YEAR ENDED JUNE 30, 2015

Disbursements	Disbursement by Payee	Cumulative Disbursements	Cumulative % of Total
LAKESHORE LEARNING	642.45	159,606.58	90.5%
KATHY ROY	637.16	160,243.74	90.8%
CENTERPLATE	550.00	160,793.74	91.1%
AFTER PROM COMMITTEE	500.00	161,293.74	91.4%
LOREN DAVINE	500.00	161,793.74	91.7%
THE BOOKLOFT	499.92	162,293.66	92.0%
BERKSHIRE CO-OP MARKET	472.74	162,766.40	92.3%
JANET LEE	441.05	163,207.45	92.5%
IMAGE MARKET	438.90	163,646.35	92.8%
MASS FFA ASSOCIATION	420.00	164,066.35	93.0%
THE COLLEGE BOARD	417.10	164,483.45	93.2%
DONOHUE'S GREENHOUSE	410.10	164,893.55	93.5%
ALLISON GRAHMA MEMORIAL FUND	400.00	165,293.55	93.7%
BARRINGTON STAGE COMPANY	400.00	165,693.55	93.9%
COMMUNITY ACCESS TO THE ARTS	400.00	166,093.55	94.1%
JED BLACKWELL MEMORIAL FUND	400.00	166,493.55	94.4%
MMRHS BOYS TRACK	400.00	166,893.55	94.6%
MMRHS GIRLS TRACK	400.00	167,293.55	94.8%
RAIFSTANGER CHILDREN ED FUND	400.00	167,693.55	95.1%
RICH MOREY MEMORIAL FUND	400.00	168,093.55	95.3%
MASHANTUCKET PEQUOT MUSEUM	380.00	168,473.55	95.5%
RON PIAZZA	375.63	168,849.18	95.7%
A W BALDWIN & CO	363.91	169,213.09	95.9%
BEST BUDDIES INTERNATIONAL	350.00	169,563.09	96.1%
JEFF STEVENS	348.79	169,911.88	96.3%
REBECCA CAMPETTI	336.82	170,248.70	96.5%
BRANDON CURTIN	300.00	170,548.70	96.7%
PFM BONSAI	300.00	170,848.70	96.8%
SUSAN MINO	300.00	171,148.70	97.0%
AMERICANHORT	295.00	171,443.70	97.2%
BARTLETT'S ORCHARD	275.00	171,718.70	97.3%
ANNE D'ANIELLO	245.00	171,963.70	97.5%
ALICE CURTIN	240.00	172,203.70	97.6%
COWPOTS	240.00	172,443.70	97.7%
RAYN KELLY	237.50	172,681.20	97.9%
MARIANNE YOUNG	225.86	172,907.06	98.0%
SEBASTIAN GILLEA	217.00	173,124.06	98.1%
DISBURSEMENT OF \$200 OR LESS	3,879.65	177,003.71	100.3%
TOTAL	<u>177,003.71</u>		

## COMMENTS RELATED TO INTERNAL ACCOUNTING CONTROLS AND OTHER MATTERS

### FINANCIAL ACCOUNTING SYSTEM

#### Overview:

1. A retired teacher from the District serves as the student activity coordinator (SAC) and maintains a computerized financial accounting system for the high school's various student activity funds.
2. Documentation supporting receipts, disbursements, and banking activity (bank statements, deposit slips, etc.) has been maintained and is available in the athletic office.
3. Records appear to have been maintained in a timely manner and financial reports were readily available to students and or their advisors. We did not determine if students or advisors actually received financial reports.
4. The District's treasurer has control over the savings (money market) account. All receipts are deposited to the savings account.
5. The SAC uses the computerized accounting software to prepare checks, which are signed by the principal.
6. Periodically, the District's treasurer transfers funds from the savings accounts to replenish funds disbursed from the student activity checking accounts.
7. Each month, the SAC prepares a bank reconciliation, which is then forwarded to the District's business manager and treasurer. Financial statements are prepared by the SAC on a monthly basis and are available upon request
8. The student activity accounting system's data base resides on a portable computer, which is in the possession of the SAC. The data is periodically backed up to the District's computer server, which is routinely subjected to backup procedures.



**GREENHOUSE (FFA) FUND**

**Observation:** It is our understanding that the SAC has an agreement with the business office that the maximum balance in the Greenhouse (FFA) Fund will be \$25,000, with any excess at the end of the year to be transferred to the District Treasurer and held in a trust account established for this purpose.

	FY2014	FY2015	Amount to be transferred in FY2016
Receipts	\$ 58,270.30	\$ 58,112.47	\$ -
Disbursements	(33,813.54)	(37,846.73)	-
Transfers between funds	261.10	(96.00)	-
Transfers to BHRSD	(24,445.87)	(24,717.86)	(20,169.74)
Net change	271.99	(4,548.12)	(20,169.74)
Fund balance:			
Beginning of year	49,445.87	49,717.86	45,169.74
End of year	\$ 49,717.86	\$ 45,169.74	\$ 25,000.00

**Recommendation:** The SAC should transfer funds from the student activity Greenhouse account to the Greenhouse account maintained by the District so as to reduce the fund balance at the start of the new fiscal year to \$25,000.

**STUDENT ACTIVITY FINANCIAL STATEMENT**

**Observation:** Financial statements for the student activity funds are prepared by the SAC on a monthly basis and are available upon request

**Recommendation:** The SAC should routinely provide a copy of the Student Activity Financial statements to both the high school principal and the District's business office.

**DORMANT FUNDS**

**Observation:** The following funds had no activity during the fiscal year.

	<u>2015</u>
<b><u>GENERAL ACTIVITIES:</u></b>	
AMNESTY INTERNATIONAL.....	\$ 29.39
ART DEPT.....	2,872.49
DRAMA.....	2,247.36
GREEN TEAM.....	1,530.01
INDEPENDENT PROJECT.....	568.14
MMTV.....	22.32
PEOPLE/ENVIRONMENT.....	283.38
ROOT GARDEN.....	2,583.75
SPARTAM LAUNCH.....	30.00
TECH ED.....	17.50
VIRTUAL ENTERPRISE.....	65.53
WOOD SHOP.....	<u>2,528.22</u>
TOTAL.....	<u>\$ 12,778.09</u>

Dormant funds can be the source of abuse or misuse if not properly monitored and controlled.

**Recommendation:** The SAC should work with the principal and student advisors to determine the status of these activities and how the funds will be used. A report should then be provided to the Superintendent and Treasurer describing the proposed disposition of these funds.

**(Concluded)**