

Waynesville R-VI School District

Basic Financial Statements
Year Ended June 30, 2023

KPM
CPAS & ADVISORS

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Board of Education
Waynesville R-VI School District
Waynesville, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Waynesville R-VI School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Waynesville R-VI School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Waynesville R-VI School District, as of June 30, 2023, and the respective changes in the modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

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

Basis of Accounting

As described in Note 1 of the financial statements, the financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1; which includes the determination that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 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.

Auditors' 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 auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards 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 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 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Receipts by Source, Schedule of Disbursements by Object, Schedule of Transportation Costs Eligible for State Aid, and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Receipts by Source, Schedule of Disbursements by Object, Schedule of Transportation Costs Eligible for State Aid, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information. The other information comprises the budgetary comparison schedules but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2023, on our consideration of Waynesville R-VI 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 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 Waynesville R-VI School District's internal control over financial reporting and compliance.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
December 8, 2023

Government-Wide Financial Statements

Waynesville R-VI School District

Statement of Net Position – Modified Cash Basis

June 30, 2023

	<u>Governmental Activities</u>
Assets	
Cash and investments	\$ 63,792,478
Total Assets	<u>\$ 63,792,478</u>
Net Position	
Restricted for	
Student activities	\$ 1,015,329
Food service	2,614,136
Unrestricted	<u>60,163,013</u>
Total Net Position	<u>\$ 63,792,478</u>

See accompanying Notes to the Financial Statements.

Waynesville R-VI School District

Statement of Activities – Modified Cash Basis

Year Ended June 30, 2023

	<u>Cash</u>	<u>Program Cash Receipts</u>		<u>Capital</u>	<u>Net</u>
		<u>Disbursements</u>	<u>Charges for</u>		
		<u>Services</u>	<u>Contributions</u>	<u>Contributions</u>	<u>Receipts and</u>
					<u>Changes in</u>
					<u>Net Position</u>
Governmental Activities					
Instruction	\$ (40,973,363)	\$ 1,615,529	\$ 18,774,163	\$ -	\$ (20,583,671)
Student services	(3,516,410)	-	66,239	-	(3,450,171)
Instructional staff support	(4,078,451)	-	624,346	-	(3,454,105)
Building administration	(4,449,992)	-	-	70,286	(4,379,706)
General administration	(7,768,332)	-	18,715	892,975	(6,856,642)
Operation of plant	(11,024,827)	-	-	2,204,047	(8,820,780)
Transportation	(4,406,857)	-	2,370,154	-	(2,036,703)
Food service	(2,604,961)	697,886	2,915,514	-	1,008,439
Community services	(2,216,182)	117,454	600,288	149,960	(1,348,480)
Adult education services	(427,797)	240,463	78,000	-	(109,334)
Facilities acquisition and construction	(7,913,576)	-	-	7,913,576	-
Debt service	(1,264,590)	-	-	1,264,590	-
Net Program (Disbursements)					
Receipts	<u>\$ (90,645,338)</u>	<u>\$ 2,671,332</u>	<u>\$ 25,447,419</u>	<u>\$ 12,495,434</u>	(50,031,153)
General Receipts					
Ad valorem tax receipts					10,610,428
Prop C sales tax receipts					8,024,330
Other tax receipts					214,768
County receipts					884,446
State receipts					31,872,567
Interest receipts					1,994,359
Other receipts					143,929
Total General Receipts					<u>53,744,827</u>
Special Item					
Sale of other property					<u>31,831</u>
<i>Change in Net Position</i>					3,745,505
Net Position - Beginning of year					<u>60,046,973</u>
Net Position - End of year					<u><u>\$ 63,792,478</u></u>

See accompanying Notes to the Financial Statements.

Fund Financial Statements

Waynesville R-VI School District

Statement of Assets and Fund Balances – Governmental Funds – Modified Cash Basis

June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
Assets				
Cash and investments	\$ 22,471,997	\$ -	\$ 41,320,481	\$ 63,792,478
Total Assets	\$ 22,471,997	\$ -	\$ 41,320,481	\$ 63,792,478
Fund Balances				
Restricted for				
Student activities	\$ 1,015,329	\$ -	\$ -	\$ 1,015,329
Food service	2,614,136	-	-	2,614,136
Assigned to capital outlay	-	-	41,320,481	41,320,481
Unassigned	18,842,532	-	-	18,842,532
Total Fund Balances	\$ 22,471,997	\$ -	\$ 41,320,481	\$ 63,792,478

See accompanying Notes to the Financial Statements.

Waynesville R-VI School District

Statement of Receipts, Disbursements and Changes in Fund Balances – Governmental Funds – Modified Cash Basis

Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
Receipts				
Local	\$ 13,428,896	\$ 8,264,793	\$ 1,296,811	\$ 22,990,500
County	553,826	330,620	-	884,446
State	6,589,802	28,805,785	1,942,480	37,338,067
Federal	16,373,923	3,607,996	12,495,434	32,477,353
Other	298,173	370,473	-	668,646
Total Receipts	37,244,620	41,379,667	15,734,725	94,359,012
Disbursements				
Instruction	9,431,515	31,232,219	309,629	40,973,363
Student services	1,289,376	2,223,319	3,715	3,516,410
Instructional staff support	2,004,290	1,858,653	215,508	4,078,451
Building administration	1,818,744	2,560,962	70,286	4,449,992
General administration	4,421,231	2,440,911	906,190	7,768,332
Operation of plant	6,871,694	-	4,153,133	11,024,827
Transportation	3,599,267	35	807,555	4,406,857
Food service	2,604,961	-	-	2,604,961
Community services	1,279,263	786,959	149,960	2,216,182
Adult education services	132,635	276,609	18,553	427,797
Facilities acquisition and construction	-	-	7,913,576	7,913,576
Debt service	-	-	1,264,590	1,264,590
Total Disbursements	33,452,976	41,379,667	15,812,695	90,645,338
<i>Excess (Deficit) of Receipts over Disbursements</i>	3,791,644	-	(77,970)	3,713,674
Other Financing Sources (Uses)				
Sale of other property	1,101	-	30,730	31,831
Operating transfers in	-	-	3,268,691	3,268,691
Operating transfers (out)	(3,268,691)	-	-	(3,268,691)
Total Other Financing Sources (Uses)	(3,267,590)	-	3,299,421	31,831
<i>Change in Fund Balances</i>	524,054	-	3,221,451	3,745,505
Fund Balance, July 1, 2022	21,947,943	-	38,099,030	60,046,973
Fund Balance, June 30, 2023	\$ 22,471,997	\$ -	\$ 41,320,481	\$ 63,792,478

See accompanying Notes to the Financial Statements.

Waynesville R-VI School District

Notes to the Financial Statements

June 30, 2023

1. Summary of Significant Accounting Policies

The District's accounting policies conform to the modified cash basis of accounting, which is characteristic of local governmental units of this type.

Financial Reporting Entity

The District is organized under the laws of the State of Missouri and is a primary government governed by an elected seven-member board. The District is not financially accountable for any other organization, nor is it a component unit of any other primary governmental entity.

Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. The statements present governmental activities generally financed through taxes, intergovernmental receipts, and other non-exchange transactions.

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, fund balance, receipts and disbursements. The District has only governmental funds. The governmental funds of the District are all considered major funds by the Department of Elementary and Secondary Education.

The funds presented in the accompanying basic financial statements include all funds established under Missouri Revised Statutes and controlled by the Board of Education. The purpose of each fund is:

General Fund: Accounts for disbursements for non-certified employees, school transportation costs, operation of plant, fringe benefits, student body activities, community services, the food service program, and any disbursements not accounted for in other funds.

Special Revenue Fund: Accounts for receipts for certified employees involved in administration and instruction, and includes receipts restricted by the State for the payment of teacher salaries and taxes allocated to this fund based on the District's tax levy.

Capital Projects Fund: Accounts for taxes and other receipts restricted, committed, or assigned for acquisition or construction of major capital assets and other capital outlay as defined by State of Missouri statutes.

Basis of Accounting

The government-wide Statement of Net Position and Statement of Activities and the fund financial statements are presented using the modified cash basis of accounting. This basis recognizes assets, net position/fund balance, receipts, and disbursements when they result from cash transactions. The modification to the cash basis relates to the presentation of investments. This is a basis of accounting other than accounting principles generally accepted in the United States of America; and as a result, these financial statements may not be suitable for another purpose.

Waynesville R-VI School District

Notes to the Financial Statements

June 30, 2023

As a result of the use of the modified cash basis of accounting, certain assets and their related receipts (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements.

If the District used the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Capital Outlay

General fixed assets are recorded as disbursements in the Capital Projects Fund at the time the goods received are paid for.

Compensated Absences

Vacation time, health leave and comp time are considered as disbursements in the year paid. Such amounts unused that are vested in the employee are payable upon termination at varying rates depending on length of service.

Long-Term Debt

Long-term debt arising from cash transactions of the governmental funds is not reported in the government-wide financial statements or the fund financial statements, which is consistent with the modified cash basis of accounting. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as disbursements.

Teachers' Salaries

The salary payment schedule of the District for the 2022-2023 school year requires the payment of salaries for a twelve-month period. Consequently, the July 2023 payroll checks are included in the financial statements as disbursements in the month of June. This practice has been consistently followed in previous years.

Pooled Cash and Investments

Cash resources of the individual funds are combined to form a pool of cash and investments. Investments of the pooled accounts consist primarily of certificates of deposit and money market accounts, carried at cost, which approximates market.

Inventories

Inventories are valued at cost and consist of food and educational materials. The cost is recorded as a disbursement at the time inventory is purchased.

Waynesville R-VI School District

Notes to the Financial Statements

June 30, 2023

Equity Classification

In the government-wide financial statements, net position is classified in two components as follows:

Restricted net position: Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position: Net position that does not meet the definition of “restricted.”

It is the District’s policy to first use restricted net position prior to the use of unrestricted net position when disbursements are made for purposes for which both restricted and unrestricted net position are available.

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on constraints imposed on the use of these resources as follows:

Nonspendable fund balance: This classification includes amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.

Restricted fund balance: This classification reflects the constraints imposed on resources either a) externally by creditors, grantors, contributors, or laws and regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance: These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the Board of Education – the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Education removes the specified use by taking the same type of action imposing the commitment.

Assigned fund balance: This classification reflects the amounts constrained by the District’s “intent” to be used for specific purposes, but are neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in the governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance: This fund balance is the residual classification for the General Fund. It is used to report negative fund balances in other governmental funds.

In circumstances when a disbursement is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

The Board of Education has formally adopted a minimum fund balance policy of 20% of operating expenditures in the General Fund.

Program Receipts

Amounts reported as program receipts include 1) charges to students or others for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. All other governmental receipts are reported as general receipts. All taxes are classified as general receipts even if restricted for a specific purpose.

Waynesville R-VI School District

Notes to the Financial Statements

June 30, 2023

2. Cash & Cash Equivalents

State statutes require that the District's deposits be insured or collateralized in the name of the District by the trust department of a bank that does not hold the collateralized deposits. As of June 30, 2023, all bank balances on deposit were entirely insured or collateralized with securities.

3. Investments

The District has the following investments at June 30, 2023:

<u>Investment Type</u>	<u>Maturity</u>	<u>Amount</u>
Certificates of Deposit	7/28/2023 to 5/28/2024	\$ 10,500,000
Missouri Securities Investment Program Cash Management Funds	N/A	53,292,478
		<u>\$ 63,792,478</u>

Certificates of Deposit

Certificates of deposit are classified as investments but are considered deposits for custodial risk determination. State statutes require that the District's deposits be collateralized in the name of the District by the trust department of a bank that does not hold the collateralized deposits. As of June 30, 2023, all certificates of deposit are entirely insured or collateralized with securities.

Missouri Securities Investment Program - Cash Management Funds

District funds in the Missouri Securities Investment Program are invested in cash management funds in which the District has a pro-rata share. The funds are invested in accordance with Section 165.051 of the Missouri Revised Statutes and the cash management fund has a current rating of AAAM by S&P.

Interest Rate Risk

The District limits its exposure to fair value losses arising from interest rates by limiting the District's investment of operating funds to short-term maturities. The District also limits interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

4. Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and payable by December 31. The county collects the property tax and remits it to the District.

The District also receives sales tax collected by the State and remitted based on eligible pupils. The District is required to reduce its property tax levy by one-half the amount of sales tax estimated to be received in the subsequent calendar year unless the voters have approved a waiver of the rollback provision. The District has voted a full waiver of the rollback provision.

Waynesville R-VI School District

Notes to the Financial Statements

June 30, 2023

The assessed valuation of the tangible taxable property for the calendar year 2022 for purposes of local taxation was:

Real estate	\$ 296,877,955
Personal property	77,228,088
Total Assessed Valuation	\$ 374,106,043

The tax levy per \$100 of the assessed valuation of tangible taxable property for the calendar year 2022 for purposes of local taxation was:

	<u>Unadjusted</u>	<u>Adjusted</u>
General Fund	\$ 2.9240	\$ 2.9240
Total Levy	\$ 2.9240	\$ 2.9240

The receipts of current and delinquent property taxes during the fiscal year ended June 30, 2023, aggregated approximately 97 percent of the current assessment computed on the basis of the levy as shown above.

5. Retirement Plans

Public School Retirement System of Missouri and Public Education Employee Retirement System of Missouri

Summary of Significant Accounting Policies

The District participates in the Public School Retirement System and the Public Education Employee Retirement System (PSRS and PEERS, also referred to as the Systems). The financial statements of the District were prepared using the modified cash basis of accounting. Therefore, member and employer contributions are recognized when paid and the District's net pension liability, deferred outflows and inflows of resources related to pensions are not recorded in these financial statements.

Plan Description. PSRS is a mandatory cost-sharing multiple employer retirement system for all full-time certificated employees and certain part-time certificated employees of all public school districts in Missouri (except the school districts of St. Louis and Kansas City) and all public community colleges. PSRS also includes certificated employees of the Systems, Missouri State Teachers' Association, Missouri State High School Activities Association, and certain employees of the State of Missouri who elected to remain covered by PSRS under legislation enacted in 1986, 1987 and 1989. The majority of PSRS members are exempt from Social Security contributions. In some instances, positions may be determined not to be exempt from Social Security contributions. Any PSRS member who is required to contribute to Social Security comes under the requirements of Sections 169.070 (9) RSMo, known as the "two-thirds statute." PSRS members required to contribute to Social Security are required to contribute two-thirds of the approved PSRS contribution rate and their employer is required to match the contribution. The members' benefits are further calculated at two-thirds the normal benefit amount.

Plan Description. PEERS is a mandatory cost-sharing multiple employer retirement system for all non-certificated public school district employees (except the school districts of St. Louis and Kansas City), employees of the Missouri Association of School Administrators, and community college employees (except the Community College of St. Louis). Employees of covered districts who work 20 or more hours per week on a regular basis and who are not contributing members of the PSRS must contribute to PEERS. Employees of the Systems who do not hold Missouri educator certificates also contribute

Waynesville R-VI School District

Notes to the Financial Statements

June 30, 2023

to PEERS. PEERS was established as a trust fund by an Act of the Missouri General Assembly effective October 13, 1965. Statutes governing the System are found in Sections 169.600 - 169.715 and Sections 169.560 - 169.595 RSMo. The statutes place responsibility for the operation of PEERS on the Board of Trustees of PSRS.

Benefits Provided. PSRS is a defined benefit plan providing retirement, disability, and death/survivor benefits. Members are vested for service retirement benefits after accruing five years of service. Individuals who (a) are at least age 60 and have a minimum of five years of service, (b) have 30 years of service, or (c) qualify for benefits under the "Rule of 80" (service and age total at least 80) are entitled to a monthly benefit for life, which is calculated using a 2.5% benefit factor. Actuarially age-reduced benefits are available for members with five to 24.9 years of service at age 55. Members who are younger than age 55 and who do not qualify under the "Rule of 80" but have between 25 and 29.9 years of service may retire with a lesser benefit factor. Members that are three years beyond normal retirement can elect to have their lifetime monthly benefits actuarially reduced in exchange for the right to also receive a one-time partial lump sum (PLSO) payment at retirement equal to 12, 24, or 36 times the Single Life benefit amount.

Benefits Provided. PEERS is a defined benefit plan providing retirement, disability, and death benefits to its members. Members are vested for service retirement benefits after accruing five years of service. Individuals who (a) are at least age 60 and have a minimum of five years of service, (b) have 30 years of service, or (c) qualify for benefits under the "Rule of 80" (service and age total at least 80) are entitled to a monthly benefit for life, which is calculated using a 1.61% benefit factor. Members qualifying for "Rule of 80" or "30-and-out" are entitled to an additional temporary benefit until reaching minimum Social Security age (currently age 62) which is calculated using an 0.8% benefit calculator. Actuarially age-reduced retirement benefits are available with five to 24.9 years of service at age 55. Members who are younger than age 55 and who do not qualify under the "Rule of 80" but have between 25 and 29.9 years of service may retire with a lesser benefit factor. Members that are three years beyond normal retirement can elect to have their lifetime monthly benefits actuarially reduced in exchange for the right to also receive a one-time partial lump sum (PLSO) payment at retirement equal to 12, 24, or 36 times the Single Life benefit amount.

Cost-of-Living Adjustments (COLA). The Board of Trustees has established a policy of providing COLAs to both PSRS and PEERS members as follows: if the June to June change in the Consumer Price Index for All Urban Consumers (CPI-U) is less than 2% for one or more consecutive one-year periods, a cost-of-living increase of 2% will be granted when the cumulative increase is equal to or greater than 2%, at which point the cumulative increase in the CPI-U will be reset to zero. For the following year, the starting CPI-U will be based on the June value immediately preceding the January 1 at which the 2% cost-of-living increase is granted. If the June to June change in the CPI-U is greater than or equal to 2%, but less than 5%, a cost of living increase of 2% will be granted. If the June to June change in the CPI-U is greater than or equal to 5%, a cost-of-living increase of 5% will be granted. If the CPI decreases, no COLA is provided. For any PSRS member retiring on or after July 1, 2001, such adjustments commence on the second January after commencement of benefits and occur annually thereafter. For PEERS members, such adjustment commence on the fourth January after commencement of benefits and occur annually thereafter. The total of such increases may not exceed 80% of the original benefit for any member.

Contributions. PSRS members were required to contribute 14.5% of their annual covered salary during fiscal year 2023. Employers were required to match the contributions made by employees. The contribution rate is set each year by the PSRS Board of Trustees upon the recommendation of the independent actuary within the contribution restrictions set in Section 169.030 RSMo. The annual statutory increase in the total contribution rate may not exceed 1% of pay.

Waynesville R-VI School District

Notes to the Financial Statements

June 30, 2023

Contributions. PEERS members were required to contribute 6.86% of their annual covered salary during fiscal year 2023. Employers were required to match the contributions made by employees. The contribution rate is set each year by the PSRS Board of Trustees upon the recommendation of the independent actuary within the contribution restrictions set in Section 169.030 RSMo. The annual statutory increase in the total contribution rate may not exceed 0.5% of pay.

The District's contributions to PSRS and PEERS were \$5,045,461 and \$977,517, respectively, for the year ended June 30, 2023.

Summary Plan descriptions detailing the provisions of the plans as well as additional information regarding the District's net pension liability and deferred inflows and outflows of resources can be found on the Systems' website at www.psr-peers.org.

6. Claims & Adjustments

The District participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Disbursements financed by grants are subject to audit by the appropriate grantor government. If disbursements are disallowed due to noncompliance with grant program regulation, the District may be required to reimburse the grantor government. As of June 30, 2023, disbursements have not been audited by grantor governments, but the District believes that disallowed disbursements, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the District.

7. Risk Management

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has transferred its risk by obtaining coverage from commercial insurance companies. In addition, it has effectively managed risk through various employee education and prevention programs. There has been no significant reduction in insurance coverage from the previous year.

8. Post-Employment Benefits

In addition to the pension benefits described in Note 5, the District makes available post-retirement healthcare benefits to all employees who retire from the District. Participation by retirees in the District health plan is subjected to terms and conditions set forth in the Board policy. The cost of the coverage is charged to the retiree at a blended rate for all employees. The District has not made a formal evaluation or projection on the future cost of the existing health care benefit plan in relation to retirees.

9. Legal Debt Margin

Article VI, Section 26(b), Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a district to 15 percent of assessed valuation of the District. The legal debt margin (excluding state assessed railroad and utility) of the District at June 30, 2023, was:

Constitutional debt limit	\$ 56,115,906
General obligation bonds payable	-
Legal Debt Margin	<u><u>\$ 56,115,906</u></u>

Waynesville R-VI School District

Notes to the Financial Statements

June 30, 2023

10. Certificates of Participation

On May 27, 2021, the District entered into an agreement with the Missouri Association of Rural Education to refinance the Series 2016 Refunding Certificates of Participation, which were issued to refund the Series 2013 Certificates of Participation, in the amount of \$9,235,000. The certificates bear interest at 2.0% with principal payments due April 15 and interest payments due October 15 and April 15 each year.

The Certificates of Participation noted above is a direct borrowing debt issuance. If the District defaults in the payment of principal or interest on the Certificates of Participation as they become due for a period of 30 days, after written notice specifying such default has been given to the District by the Trustee, then at any time thereafter and while such default continues, the owners of not less than a majority in aggregate stated principal amounts of Certificates then outstanding may, by written notice to the District, declare the stated principal amount of all Certificates then outstanding and amounts representing interest accrued to be due and payable immediately. Upon default of the Certificates, the mortgage trustee under the Deed of Trust can foreclose the lien on the Project created and vested

The following is a schedule of the future minimum payments under the Certificates:

<u>Year Ending June 30,</u>	Direct Borrowing		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,275,000	\$ 142,700	\$ 1,417,700
2025	1,300,000	117,200	1,417,200
2026	1,325,000	91,200	1,416,200
2027	1,350,000	64,700	1,414,700
2028	1,400,000	37,700	1,437,700
2029	485,000	9,700	494,700
	<u>\$ 7,135,000</u>	<u>\$ 463,200</u>	<u>\$ 7,598,200</u>

The following is a summary of the debt transactions for the year ended June 30, 2023:

Certificates Outstanding, July 1, 2022	\$ 8,235,000
Certificates issued	-
Certificates payments	(1,100,000)
Certificates Outstanding, June 30, 2023	<u><u>\$ 7,135,000</u></u>

11. Lease Obligation

In June 2023, the District entered into a lease agreement for copiers with payments of \$10,883 due monthly through 2025.

As of June 30, 2023, the following is a schedule of future minimum payments for the lease:

<u>Year Ending June 30,</u>	<u>Total</u>
2024	\$ 130,596
2025	130,596
	<u><u>\$ 261,192</u></u>

Waynesville R-VI School District

Notes to the Financial Statements

June 30, 2023

12. Commitments

The District had the following commitments at June 30, 2023:

- OPAA! Food Management, Inc. for management of the District’s food service operations effective July 1, 2023, through June 30, 2024. The agreement is a fixed price agreement based on the number of meals served.
- K12 ITC, Inc., for technology services for the District through June 30, 2024, in the amount of \$583,822.
- Donco 3 Construction LLC for the Freedom Elementary project in the amount of \$97,819.
- Nabholz Construction for the Transportation Building in the amount of \$607,481.
- Incite Design Studio for design and construction management for the Pick Elementary project in the amount of \$1,282,575.
- Nabholz Construction for the Freedom Elementary project in the amount of \$607,758.
- PowerSchool Group, LLC for student records software services through June 30, 2024, in the amount of \$100,047.

13. Compensated Absences Payable

Vacation time, health leave days, and comp time are considered disbursements in the year paid. Such amounts unused and vested in the employee are payable upon termination. The amount of accumulated vacation is \$359,159 and is paid in full upon termination at each employee’s regular pay rate. The accumulated unused health leave at year end was \$951,958, which is paid at a per day rate ranging from \$25 to \$60 per day depending on length of service at the District. An employee only gets paid health leave upon termination if they have fulfilled their contract. The amount of accumulated comp time was \$160,205, which is paid at the higher rate of the average regular rate received by the employee during the last three years of employment or the final regular rate of pay. Comp time can only be accrued up to 240 hours.

14. Interfund Transfers

Transfers between funds of the District for the year ended June 30, 2023, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 3,268,691
Capital Projects Fund	3,268,691	-
	<u>\$ 3,268,691</u>	<u>\$ 3,268,691</u>

The District makes allowed transfers from the General Fund to the Capital Projects Fund to cover disbursement and build balances, as allowed by state law.

Waynesville R-VI School District

Notes to the Financial Statements

June 30, 2023

15. Tax Abatements

As of June 30, 2023, the District did not provide tax abatements to any businesses. However, the District's taxes were reduced by agreements entered into by other governments through the following programs: The Real Property Tax Increment Allocation Redevelopment Act (Tax Incremental Financing) and the Chapter 100 Industrial Development Act.

Tax Incremental Financing (TIF) is an economic development tool which redirects local tax revenues towards the redevelopment of eligible properties that are otherwise economically unfeasible. Sections 99.800-99.865, RSMo, the Real Property Tax Increment Allocation Redevelopment Act, enables cities to finance certain redevelopment costs with the incremental tax revenue generated by the net increase in assessed valuation resulting from the redevelopment. Real estate taxes in the redevelopment area are frozen at the current level or base valuation. The increased assessed valuation resulting from the redevelopment is referred to as payments in lieu of taxes (PILOT). PILOTs for each TIF district are collected by the county collector and distributed to a TIF special allocation fund or other political subdivisions.

The Chapter 100 Industrial Development Act allows cities or counties to purchase or construct certain types of projects with bond proceeds and lease the project to a company under Section 100.010-100.200, RSMo. Eligible projects include the purchase, construction, extension and improvement of warehouses, distribution facilities, research and development facilities, office industries, agricultural processing industries, service facilities which provide interstate commerce, and industrial plants. Since the city or county owns the property and leases it to the company any amount of the property taxes can be abated for a term agreed on by the city or county issuer and the company.

Cities and counties can require the company to make payments in lieu of taxes (PILOTs) for a portion of the taxes it would have otherwise been required to pay.

Information relevant to disclosure of these programs for the year ended June 30, 2023, is as follows:

<u>Government Entering into Agreement</u>	<u>Tax Abatement Program</u>	<u>Amount of Taxes Abated</u>	<u>Payment in Lieu of Tax Received</u>
City of St. Robert, Missouri	Tax Increment Financing Ad-valorem taxes	\$ 146,414	\$ 32,400
City of Waynesville, Missouri	Chapter 100 Ad-valorem taxes	42,395	-
		<u>\$ 188,809</u>	<u>\$ 32,400</u>

Supplementary Information

Waynesville R-VI School District

Schedule of Receipts by Source

Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
Local				
Current taxes	\$ 9,874,267	\$ -	\$ -	\$ 9,874,267
Delinquent taxes	736,161	-	-	736,161
School district trust fund (Prop C)	-	8,024,330	-	8,024,330
Financial institution tax	52,710	-	-	52,710
M&M surtax	162,058	-	-	162,058
In lieu of tax	32,400	-	-	32,400
Adult/continuing education tuition - post secondary	-	240,463	-	240,463
Earnings from temporary deposits	702,548	-	1,291,811	1,994,359
Sales to pupils - reimbursable school meals	654,781	-	-	654,781
Sales to adults for adult meals - non- program food	43,105	-	-	43,105
Admissions - student activities	45,991	-	-	45,991
Other pupil activity income	900,892	-	-	900,892
Community services	117,454	-	-	117,454
Prior period adjustment	63,208	-	-	63,208
Miscellaneous local revenue	43,321	-	5,000	48,321
Total Local	13,428,896	8,264,793	1,296,811	22,990,500
County				
Fines, escheats, etc.	-	330,620	-	330,620
State assessed utilities	523,755	-	-	523,755
Fed prop (include fed forest, flood, and mineral)	30,071	-	-	30,071
Total County	553,826	330,620	-	884,446
State				
Basic formula - state monies	3,723,074	26,004,283	-	29,727,357
Transportation	2,084,777	-	-	2,084,777
Early childhood special education	-	1,967,717	-	1,967,717
Career ladder/Excellence in Education Act	-	334,800	-	334,800
Basic formula - classroom trust fund	500,004	-	1,942,480	2,442,484
Educational screening program/PAT	56,392	-	-	56,392
Career education	32,453	485,335	-	517,788
Food service - state	14,523	-	-	14,523
Adult education & literacy (AEL)	-	13,650	-	13,650
Readers for the blind	683	-	-	683
High need fund - special education	173,660	-	-	173,660
Other - state	4,236	-	-	4,236
Total State	6,589,802	28,805,785	1,942,480	37,338,067

The above presentation agrees to the Annual Secretary of the Board Report (ASBR).

Waynesville R-VI School District

Schedule of Receipts by Source

Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
Federal				
Impact aid (P.L. 81-874)	10,269,686	-	11,419,276	21,688,962
Medicaid	193,483	-	-	193,483
Reserve Officer Training Corps (ROTC)	81,769	-	-	81,769
ARP - ESSER III	-	1,967,579	-	1,967,579
CRRSA - ESSER II	175,417	-	-	175,417
CARES - ESSER fund	38,582	-	-	38,582
CRSSA - GEER II	23,859	-	-	23,859
Perkins basic grant, career education	259,956	-	-	259,956
Adult Education & Literacy (AEL)	-	19,350	-	19,350
IDEA grants	19,411	-	-	19,411
IDEA entitlement funds, part B IDEA	-	1,268,327	-	1,268,327
Early childhood special education - federal	-	161,785	-	161,785
National school lunch program	2,030,372	-	-	2,030,372
School breakfast program	870,619	-	-	870,619
Title I - ESEA	891,231	190,955	-	1,082,186
Title IV.A student support and academic enrichment	72,607	-	-	72,607
Title III, ESEA - English language acquisition	37,421	-	-	37,421
Title II, part A&B, ESEA - teacher and principal training	182,292	-	-	182,292
Federal emergency mgt agency (FEMA) funds	-	-	723,208	723,208
Dept of health food service program	167,787	-	-	167,787
Other - federal	1,059,431	-	352,950	1,412,381
Total Federal	16,373,923	3,607,996	12,495,434	32,477,353
Other Sources				
Sale of other property	1,101	-	30,730	31,831
Area voc fees from other LEAs	-	370,473	-	370,473
Contracted educational services	298,173	-	-	298,173
Total Other Sources	299,274	370,473	30,730	700,477
Total Receipts	\$ 37,245,721	\$ 41,379,667	\$ 15,765,455	\$ 94,390,843

The above presentation agrees to the Annual Secretary of the Board Report (ASBR).

Waynesville R-VI School District

Schedule of Disbursements by Object

Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
Salaries	\$ 12,832,868	\$ 32,332,532	\$ -	\$ 45,165,400
Employee benefits	4,178,925	9,047,135	-	13,226,060
Purchased services	9,636,986	-	-	9,636,986
Supplies	6,804,197	-	-	6,804,197
Capital outlay	-	-	14,548,105	14,548,105
Other objects	-	-	1,264,590	1,264,590
Total Disbursements	\$ 33,452,976	\$ 41,379,667	\$ 15,812,695	\$ 90,645,338

The above presentation agrees to the Annual Secretary of the Board Report (ASBR).

Waynesville R-VI School District

Schedule of Transportation Costs Eligible for State Aid

Year Ended June 30, 2023

	District Owned	Disabled District Owned	Total
Non-certificated salaries	\$ 1,793,234	\$ 273,815	\$ 2,067,049
Employee benefits	478,160	55,000	533,160
Purchased services	109,948	-	109,948
Supplies	555,169	48,599	603,768
Capital outlay	216,222	-	216,222
Depreciation, net of adjustment	612,176	-	612,176
	<u>\$ 3,764,909</u>	<u>\$ 377,414</u>	<u>\$ 4,142,323</u>
School buses purchased			<u>\$ 339,408</u>
School buses purchased with specific funds			<u>\$ 90,000</u>

The above presentation agrees to the Annual Secretary of the Board Report (ASBR).

Other Information

Waynesville R-VI School District

Budgetary Comparison Schedule – General Fund

Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Local	\$ 13,426,200	\$ 13,428,896	\$ 13,428,896	\$ -
County	422,000	553,826	553,826	-
State	4,639,448	6,589,802	6,589,802	-
Federal	16,105,146	16,373,923	16,373,923	-
Other	150,000	298,173	298,173	-
Total Receipts	34,742,794	37,244,620	37,244,620	-
Disbursements				
Instruction	9,442,214	9,431,515	9,431,515	-
Student services	1,321,405	1,289,376	1,289,376	-
Instructional staff support	2,552,170	2,004,290	2,004,290	-
Building administration	2,470,127	1,818,744	1,818,744	-
General administration	4,022,400	4,421,231	4,421,231	-
Operation of plant	6,475,246	6,871,694	6,871,694	-
Transportation	3,402,890	3,599,267	3,599,267	-
Food service	3,714,058	2,604,961	2,604,961	-
Community services	1,154,538	1,279,263	1,279,263	-
Adult education services	187,746	132,635	132,635	-
Total Disbursements	34,742,794	33,452,976	33,452,976	-
<i>Excess (Deficit) of Receipts over Disbursements</i>	-	3,791,644	3,791,644	-
Other Financing Sources (Uses)				
Sale of other property	-	1,101	1,101	-
Operating transfers (out)	-	(3,268,691)	(3,268,691)	-
Total Other Financing Sources (Uses)	-	(3,267,590)	(3,267,590)	-
<i>Net Change in Fund Balance</i>	-	524,054	524,054	-
Fund Balance, July 1, 2022	21,966,467	21,947,943	21,947,943	-
Fund Balance, June 30, 2023	\$ 21,966,467	\$ 22,471,997	\$ 22,471,997	\$ -

See accompanying Notes to the Budgetary Comparison Schedules

Waynesville R-VI School District

Budgetary Comparison Schedule – Special Revenue Fund

Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Local	\$ 7,324,571	\$ 8,264,793	\$ 8,264,793	\$ -
County	220,000	330,620	330,620	-
State	30,628,097	28,805,785	28,805,785	-
Federal	3,901,988	3,607,996	3,607,996	-
Other	300,000	370,473	370,473	-
Total Receipts	<u>42,374,656</u>	<u>41,379,667</u>	<u>41,379,667</u>	<u>-</u>
Disbursements				
Instruction	33,129,138	31,232,219	31,232,219	-
Student services	2,533,626	2,223,319	2,223,319	-
Instructional staff support	2,172,777	1,858,653	1,858,653	-
Building administration	2,830,508	2,560,962	2,560,962	-
General administration	938,471	2,440,911	2,440,911	-
Transportation	131,811	35	35	-
Community services	348,365	786,959	786,959	-
Adult education services	289,960	276,609	276,609	-
Total Disbursements	<u>42,374,656</u>	<u>41,379,667</u>	<u>41,379,667</u>	<u>-</u>
<i>Excess of Receipts over Disbursements</i>	-	-	-	-
Fund Balance, July 1, 2022	-	-	-	-
Fund Balance, June 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to the Budgetary Comparison Schedules

Waynesville R-VI School District

Budgetary Comparison Schedule – Capital Projects Fund

Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Local	\$ 1,238,978	\$ 1,296,811	\$ 1,296,811	\$ -
Federal	6,640,993	12,495,434	12,495,434	-
Total Receipts	<u>7,879,971</u>	<u>15,734,725</u>	<u>15,734,725</u>	<u>-</u>
Disbursements				
Instruction	445,335	309,629	309,629	-
Student services	-	3,715	3,715	-
Instructional staff support	1,557,196	215,508	215,508	-
Building administration	348,860	70,286	70,286	-
General administration	26,500	906,190	906,190	-
Operation of plant	3,945,631	4,153,133	4,153,133	-
Transportation	2,085,901	807,555	807,555	-
Food service	7,500	-	-	-
Community service	502,500	149,960	149,960	-
Adult education services	21,900	18,553	18,553	-
Facilities acquisition and construction	5,585,209	7,913,576	7,913,576	-
Debt service	1,264,700	1,264,590	1,264,590	-
Total Disbursements	<u>15,791,232</u>	<u>15,812,695</u>	<u>15,812,695</u>	<u>-</u>
<i>Excess (Deficit) of Receipts over Disbursements</i>	(7,911,261)	(77,970)	(77,970)	-
Other Financing Sources				
Sale of other property	-	30,730	30,730	-
Operating transfers in	-	3,268,691	3,268,691	-
Total Other Financing Sources	<u>-</u>	<u>3,299,421</u>	<u>3,299,421</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(7,911,261)	3,221,451	3,221,451	-
Fund Balance, July 1, 2022	23,610,296	38,099,030	38,099,030	-
Fund Balance, June 30, 2023	<u>\$ 15,699,035</u>	<u>\$ 41,320,481</u>	<u>\$ 41,320,481</u>	<u>\$ -</u>

See accompanying Notes to the Budgetary Comparison Schedules

Waynesville R-VI School District

Notes to the Budgetary Comparison Schedules

Year Ended June 30, 2023

Budgets and Budgetary Accounting

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

- 1) In accordance with Chapter 67, RSMo, the District adopts a budget for each fund.
- 2) Prior to July, the CFO, who serves as the Budget Officer, submits to the Board of Education a proposed budget for the fiscal year beginning on the following July 1. The budget includes estimated receipts and proposed disbursements for all District funds. Budgeted disbursements cannot exceed beginning available monies plus estimated receipts for the year.
- 3) A public hearing is conducted to obtain taxpayer comments. Prior to its approval by the Board of Education, the budget document is available for public inspection.
- 4) Prior to July 1, the budget is legally enacted by a vote of the Board of Education.
- 5) Subsequent to its formal approval of the budget, the Board of Education has the authority to make necessary adjustments to the budget by formal vote of the Board. Adjustments made during the year are reflected in the budget information included in the financial statements. Budgeted amounts are as originally adopted, or as amended by the Board of Education. Individual amendments were not material to the original appropriations, which were amended.
- 6) Budgets for District funds are prepared and adopted on the modified cash basis (budget basis), recognizing receipts when collected and disbursements when paid.

Other Reporting Requirements



Independent Auditors' 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*

Board of Education
Waynesville R-VI School District
Waynesville, Missouri

We have audited, in accordance with the 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 accompanying modified cash basis financial statements of the governmental activities and each major fund of Waynesville R-VI School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Waynesville R-VI School District's basic financial statements and have issued our report thereon dated December 8, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Waynesville R-VI 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Waynesville R-VI 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 Waynesville R-VI School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
December 8, 2023



Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Board of Education
Waynesville R-VI School District
Waynesville, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Waynesville R-VI School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Waynesville R-VI School District's major federal programs for the year ended June 30, 2023. Waynesville R-VI School District's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion Waynesville R-VI School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Waynesville R-VI School District, and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of the effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

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1445 E. Republic Road, Springfield, MO 65804 | 417-882-4300 | fax 417-882-4343
500 W. Main Street, Suite 200 Branson, MO 65616 | 417-334-2987 | fax 417-336-3403

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Waynesville R-VI School District's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Waynesville R-VI School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance.

Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
December 8, 2023

Waynesville R-VI School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-through Grantor's Number/ Other Identifying Number</u>	<u>Passed-through to Subrecipient</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture				
Missouri Department of Elementary and Secondary Education				
Child Nutrition Cluster				
School Breakfast Program	10.553	20221N119943	\$ -	\$ 344,082
		20232N119943	-	446,312
	10.555	20232N119943	-	80,226
			-	870,620
National School Lunch Program - Cash	10.555	20221N119943	-	681,487
		20232N119943	-	1,179,780
		20221N890343	-	118,747
		20232N890343	-	50,358
National School Lunch Program - Commodities	10.555	085-046	-	251,044
			-	2,281,416
Missouri Department of Health and Senior Services				
Child Nutrition Cluster				
Summer Food Service Program for Children	10.559	233MO305N1199	-	175,441
			-	175,441
Total Child Nutrition Cluster			-	3,327,477
Child and Adult Care Food Program	10.558	233MO305N1199	-	156,162
		233MO305N2020	-	11,625
			-	167,787
Total U.S. Department of Agriculture			-	3,495,264
U.S. Department of Education				
Direct				
Student Financial Assistance Cluster				
Federal Pell Grant Program	84.063	N/A	-	59,854
Federal Direct Student Loans	84.268	N/A	-	57,647
Total Student Financial Assistance Cluster			-	117,501
Impact Aid	84.041	N/A	-	23,162,294
Missouri Department of Elementary and Secondary Education				
COVID-19 - Education Stabilization Fund				
	84.425C	S425C210016	-	23,859
	84.425D	S425D200021	-	38,583
		S425D210021	-	175,417
	84.425U	S425U210021	-	1,967,579
			-	2,205,438
Title I Grants to Local Educational Agencies	84.010A	S010A210025	-	476,258
		S010A220025	-	569,799
			-	1,046,057
Supporting Effective Instruction State Grants	84.367A	S367A210024	-	109,746
		S367A220024	-	72,911
		S424A210026	-	58,498
		S424A220026	-	17,519
			-	258,674

See the accompanying Notes to the Schedule of Expenditures of Federal Awards

Waynesville R-VI School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-through Grantor's Number/ Other Identifying Number</u>	<u>Passed-through to Subrecipient</u>	<u>Federal Expenditures</u>
Missouri Department of Elementary and Secondary Education				
Career and Technical Education - Basic Grants to States	84.048A	V048A210025	-	109,488
		V048A220025	-	96,727
			-	206,215
Special Education Cluster (IDEA)				
Special Education - Grants to States (IDEA, Part B)	84.027A	H027A210040	-	19,411
		H027A220040	-	1,345,305
COVID-19 - Special Education - Grants to States (IDEA, Part B)	84.027X	H027X210040	-	286,874
			-	1,651,590
Special Education - Preschool Grants (IDEA Preschool)	84.173A	H173A220103	-	34,548
COVID-19 - Special Education - Preschool Grants (IDEA Preschool)	84.173X	H173X210103	-	20,102
			-	54,650
Total Special Education Cluster (IDEA)			-	1,706,240
Adult Education - Basic Grants to States	84.002A	V002A210026	-	16,687
		V002A220026	-	2,663
			-	19,350
English Language Acquisition State Grants	84.365A	S365A210025	-	29,628
		S365A220025	-	7,152
			-	36,780
Total U.S. Department of Education			-	28,758,549
U.S. Department of Defense				
Direct				
Department of Defense Impact Aid	12.558	N/A	-	1,233,332
Junior Reserve Officers Training Corp Unit	12.000	N/A	-	81,465
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	N/A	-	368,621
Total U.S. Department of Defense			-	1,683,418
Corporation for National and Community Service				
Direct				
AmeriCorps Volunteers in Service to America	94.013	N/A	-	151,379
Missouri Department of Economic Development				
AmeriCorps State and National	94.006	22AC247671	-	455,286
Total Corporation for National and Community Service			-	606,665
Federal Communications Commission				
Direct				
COVID-19 - Emergency Connectivity Fund Program	32.009	N/A	-	352,950
Total Federal Communications Commission			-	352,950

See the accompanying Notes to the Schedule of Expenditures of Federal Awards

Waynesville R-VI School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-through Grantor's Number/ Other Identifying Number</u>	<u>Passed-through to Subrecipient</u>	<u>Federal Expenditures</u>
U.S. Department of Homeland Security				
Missouri State Emergency Management Agency				
Hazard Mitigation Grant Program	97.039	FEMA-DR-4451-MO, Project #0016	-	1,333,805
Total U.S. Department of Homeland Security			-	1,333,805
Environmental Protection Agency				
Missouri Department of Natural Resources				
Diesel Emissions Reduction Act (DERA) State Grants	66.040	DS-977887-01	-	90,000
Total Environmental Protection Agency			-	90,000
U.S. Department of the Treasury				
Missouri Department of Elementary and Secondary Education				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	4,887
Total U.S. Department of the Treasury			-	4,887
U.S. Department of Health and Human Services				
Missouri Department of Elementary and Secondary Education				
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	18NU87	-	100
Total U.S. Department of Health and Human Services			-	100
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 36,325,638</u>

N/A - Not applicable

See the accompanying Notes to the Schedule of Expenditures of Federal Awards

Waynesville R-VI School District

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the District for the year ended June 30, 2023, and is presented on the modified cash basis of accounting as described below. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified cash basis of accounting which is described in Note 1 to the District's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

The District elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

4. Noncash Assistance

Commodities received and expended were valued by the Food Service Section of the Department of Elementary and Secondary Education.

5. Loan Programs

The District participates in the Federal Direct Student Loan Program, which provides federal loans directly to the students rather than through private lending institutions. The District is responsible only for the origination of the loan (e.g., determining student eligibility and disbursing loan proceeds to the borrower). The Direct Loan Servicer is then responsible for the overall servicing and collection of the loan. The amount reported on the Schedule of Expenditures of Federal Awards for the Loan Program represents the total value of the loans awarded and paid to the District's students during the year ended June 30, 2023.

Waynesville R-VI School District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I: Summary of Auditors' Results

Financial Statements		
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with the modified cash basis of accounting:		Unmodified
Internal Control over Financial Reporting:		
Material weakness(es) identified?		No
Significant deficiency(ies) identified?		None Reported
Noncompliance material to financial statements noted?		No
Federal Awards		
Internal control over major federal programs:		
Material weakness(es) identified?		No
Significant deficiency(ies) identified?		None Reported
Type of auditors' report issued on compliance for major federal programs:		Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?		No
Identification of major federal programs:		
Assistance Listing Number(s)	Name of Federal Program or Cluster	
10.553, 10.555 & 10.559	Child Nutrition Cluster	
84.027A, 84.027X, 84.173A & 84.173X	Special Education Cluster (IDEA)	
84.041	Impact Aid	
84.425C, 84.425D & 84.425U	COVID-19 - Education Stabilization Fund	
97.039	Hazard Mitigation Grant Program	
Dollar threshold used to distinguish between type A and type B programs:		\$1,089,769
Auditee qualified as low-risk auditee?		No

Section II: Financial Statement Findings

None

Section III: Federal Award Findings and Questioned Costs

None

Waynesville R-VI School District

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2023

There were no prior audit findings.

Supplementary State Information

KPM

CPAS & ADVISORS

Independent Accountants' Report

Board of Education
Waynesville R-VI School District
Waynesville, Missouri

We have examined Waynesville R-VI School District's compliance with the requirements of Missouri laws and regulations regarding budgetary and disbursement procedures; accurate disclosure of the District's attendance records of average daily attendance, standard day length, resident membership on the last Wednesday of September, pupil transportation records of the average daily transportation of pupils eligible and ineligible for state aid, the number of miles eligible and ineligible for state aid and other statutory requirements as listed in the Schedule of Selected Statistics during the year ended June 30, 2023. Management of Waynesville R-VI School District is responsible for the District's compliance with the specified requirements. Our responsibility is to express an opinion on Waynesville R-VI School District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA, and those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Waynesville R-VI School District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Waynesville R-VI School District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination engagement does not provide a legal determination on Waynesville R-VI School District's compliance with the specified requirements.

In our opinion, Waynesville R-VI School District, complied in all material respects, with the aforementioned requirements for the year ended June 30, 2023.

This report is intended solely for the information and use of the Board of Education, District management, and the Missouri Department of Elementary and Secondary Education and is not intended to be, and should not be used by anyone other than these specified parties.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
December 8, 2023

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1445 E. Republic Road, Springfield, MO 65804 | 417-882-4300 | fax 417-882-4343
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Waynesville R-VI School District

Schedule of Selected Statistics

Year Ended June 30, 2023

1. Calendar (Sections 160.041, 171.029, 171.031, and 171.033 RSMo)

Report each unique calendar the district/charter school has as defined by Sections 160.041, 171.029, 171.031, and 171.033, RSMo.

School Code	Begin Grade	End Grade	Half Day Indicator	Standard Day Length	Days	Hours in Session
7500	PK	PK	A	3.25	171.00	538.25
7500	PK	PK	P	3.25	168.00	546.00
7510	PK	PK	-	6.50	171.00	1,086.50
	K	5	-	6.50	171.00	1,086.50
3010	6	6	-	6.50	171.00	1,086.50
3000	7	8	-	6.50	171.00	1,086.50
1050	9	12	-	6.50	171.00	1,086.50

2. Attendance Hours

Report the total attendance hours of PK-12 students allowed to be claimed for the calculation of Average Daily Attendance.

School Code	Grade Level	Full-Time Hours	Part-Time Hours	Remedial Hours	Federal Lands	Summer School Hours	Total Hours
7500	PK	-	12,094.63	-	10,120.50	-	22,215.13
7510	PK	15,575.90	1,055.92	-	5,637.07	-	22,268.89
4040	K-5	921,041.20	6,659.45	-	944.53	30,342.00	958,987.18
4050	K-5	943,944.92	5,898.10	-	17,428.40	31,140.00	998,411.42
4060	K-5	25,907.88	738.77	-	346,350.07	23,824.73	396,821.45
4120	K-5	27,267.52	-	-	222,695.48	12,687.05	262,650.05
4130	K-5	30,715.20	-	-	269,899.69	-	300,614.89
3010	6	333,149.83	1,080.50	-	118,270.25	15,009.06	467,509.64
3000	7-8	691,235.69	732.10	-	179,587.32	19,934.08	891,489.19
1050	9-12	1,367,744.96	17,876.62	-	254,430.10	33,327.26	1,673,378.94
Grand Total		4,356,583.10	46,136.09	-	1,425,363.41	166,264.18	5,994,346.78

Waynesville R-VI School District

Schedule of Selected Statistics

Year Ended June 30, 2023

3. September Membership

Report the FTE count of resident students in grades PK-12 taken the last Wednesday in September who are enrolled on the count day and in attendance at least 1 of the 10 previous school days, by grade at each attendance center. This count should only include PK students marked as being eligible to be claimed for state aid in the October MOSIS Student Core File.

School Code	Grade Level	Full-Time	Part-Time	Federal Lands	Total
	PK	24.00	11.00	20.50	55.50
	K	332.00	0.50	143.50	476.00
	1	329.00	1.43	134.00	464.43
	2	315.00	2.04	171.00	488.04
	3	338.00	0.69	145.72	484.41
	4	316.00	-	117.20	433.20
	5	320.00	1.63	126.00	447.63
3010	6	331.00	0.70	118.00	449.70
3000	7	348.00	0.40	95.00	443.40
3000	8	337.00	-	83.00	420.00
1050	9	398.00	-	79.00	477.00
1050	10	376.00	0.43	77.00	453.43
1050	11	324.00	7.74	54.86	386.60
1050	12	315.00	9.61	57.29	381.90
Grand Total	PK-12	4,403.00	36.17	1,422.07	5,861.24

4. Free and Reduced Priced Lunch FTE Count (Section 163.011(6), RSMo)

Report the FTE count taken the last Wednesday in January of resident students enrolled in grades K-12 and in attendance at least 1 of the 10 previous school days whose eligibility for free or reduced lunch is documented through the application process using federal eligibility guidelines or through the direct certification process. Desegregation students are considered residents of the district in which the students are educated.

School Code	Free Lunch	Reduced Lunch	DESEG In Free	DESEG In Reduced	Total
4130	67.00	109.72	-	-	176.72
4120	33.00	46.00	-	-	79.00
4060	39.00	94.00	-	-	133.00
4050	355.00	134.93	-	-	489.93
4040	253.79	131.00	-	-	384.79
3010	130.70	91.00	-	-	221.70
3000	228.00	144.57	-	-	372.57
1050	390.88	194.43	-	-	585.31
Grand Total	1,497.37	945.65	-	-	2,443.02

Waynesville R-VI School District

Schedule of Selected Statistics

Year Ended June 30, 2023

5. Finance

Answer the following questions with an appropriate response of true, false, or N/A unless otherwise noted.

Section	Question	Answer
5.1	The district/charter school maintained a calendar in accordance with 160.041, 171.029, 171.031, and 171.033, RSMo and all attendance hours were reported.	True
5.2	The district/charter school maintained complete and accurate attendance records allowing for the accurate calculation and reporting by category of Average Daily Attendance, which includes the reporting of calendar and attendance hours, for all students in accordance with all applicable state rules and regulations. Sampling of records included those students receiving instruction in the following categories:	
	Academic Programs Off-Campus	True
	Career Exploration Program – Off Campus	N/A
	Cooperative Occupational Education (COE) or Supervised Occupational Experience Program	True
	Dual enrollment	True
	Homebound instruction	True
	Missouri Options	True
	Prekindergarten eligible to be claimed for state aid	True
	Remediation	N/A
	Sheltered Workshop participation	N/A
	Students participating in the school flex program	True
	Traditional instruction (full and part-time students)	True
	Virtual instruction (MOCAP or other option)	True
	Work Experience for Students with Disabilities	N/A
5.3	The district/charter school maintained complete and accurate attendance records allowing for the accurate calculation of September Membership for all students in accordance with all applicable state rules and regulations.	True
5.4	The district/charter school maintained complete and accurate attendance and other applicable records allowing for the accurate reporting of the State FTE count for Free and Reduced Lunch for all students in accordance with all applicable state rules and regulations.	True
5.5	As required by Section 162.401, RSMo, a bond was purchased for the district’s school treasurer or as required by Section 160.405, RSMo, a bond was purchased for the charter schools chief financial officer or an insurance policy issued by an insurance company that proves coverage in the event of employee theft in the total amount of:	\$50,000

Waynesville R-VI School District

Schedule of Selected Statistics

Year Ended June 30, 2023

5.6	The district's/charter school's deposits were secured during the year as required by Sections 110.010 and 110.020, RSMo., and the Missouri Financial Accounting Manual	True
5.7	The district maintained a separate bank account for all Debt Service Fund monies in accordance with Section 108.180 and 165.011, RSMo. (Not applicable to charter schools)	N/A
5.8	Salaries reported for educators in the October MOSIS Educator Core and Educator School files are supported by complete and accurate payroll and contract records. This includes payments for Teacher Baseline Salary Grants and Career Ladder if applicable.	True
5.9	If a \$162,326 or 7% x SAT x WADA transfer was made in excess of adjusted expenditures, the board approve a resolution to make the transfer, which identified the specific projects to be funded by the transfer and an expected expenditure date for the projects to be undertaken. (Not applicable to charter schools)	N/A
5.10	The district/charter school published a summary of the prior year's audit report within thirty days of the receipt of the audit pursuant to Section 165.121, RSMo.	True
5.11	The district has a professional development committee plan adopted by the board with the professional development committee plan identifying the expenditure of seventy-five percent (75%) of one percent (1%) of the current year basic formula apportionment. Remaining 25% of 1% if not spent must be restricted and spent on appropriate expenditures in the future. (Not applicable to charter schools.)	True
5.12	The amount spent for approved professional development committee plan activities was:	\$270,205
5.13	The district/charter school has posted, at least quarterly, a searchable expenditure and revenue document or database detailing actual income, expenditures, and disbursement for the current calendar or fiscal year on the district or school website or other form of social media as required by Section 160.066, RSMo.	True
Notes:		

All above "False" answers must be supported by a finding or management letter comment.

Finding:	N/A
Management Letter Comment:	N/A

Waynesville R-VI School District

Schedule of Selected Statistics

Year Ended June 30, 2023

6. Transportation (Section 163.161, RSMo)

Answer the following questions with an appropriate response of true, false, or N/A unless otherwise noted.

Section	Question	Answer
6.1	The school transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid.	True
6.2	The district's/charter school's pupil transportation ridership records are maintained in a manner to accurately disclose in all material respects the average number of regular riders transported.	True
6.3	Based on the ridership records, the average number of students (non-disabled K-12, K-12 students with disabilities and career education) transported on a regular basis (ADT) was:	
	Eligible ADT	3,810.5
	Ineligible ADT	0.0
6.4	The district's/charter school's transportation odometer mileage records are maintained in a manner to accurately disclose in all material respects the eligible and ineligible mileage for the year.	True
6.5	Actual odometer records show the total district/charter-operated and contracted mileage for the year was:	695,921
6.6	Of this total, the eligible non-disabled and students with disabilities route miles and the ineligible non-route and disapproved miles (combined) was:	
	Eligible Miles	534,886
	Ineligible Miles (Non-Route/Disapproved)	161,035
6.7	Number of days the district/charter school operated the school transportation system during the regular school year:	171

Notes:	

All above "False" answers must be supported by a finding or management letter comment.

Finding:	N/A
Management Letter Comment:	N/A