

Vision: The Mountain View-Birch Tree School District is two communities working as one to develop caring and responsible citizens.



Mission: Our mission is to empower and inspire all students to be successful before and after graduation. We strive to improve the quality of life through rigor, relevance, and relationships.

Mountain View-Birch Tree R-III School District

1054 Old Highway 60, Mountain View, MO 65548

417-934-5408

Fax 417-934-5404

To: Board of Education Members

From: Dr. Don Christensen, Superintendent

Re: Board Meeting Materials

Date Printed: November 10, 2022

Board Meeting Date: November 17, 2022

Enclosed please find the following Board packet information:

1. School Board Meeting Agenda
2. Explanation of School Board Meeting Agenda Items
3. Minutes of Previous Meeting
4. Copy of Monthly Bills
5. Monthly Financial Report
6. Copy of Draft Audit
7. Administrative Reports

SUPERINTENDENT'S OFFICE

Dr. Don Christensen - Superintendent
Lanna Tharp - Asst. Superintendent
Susan Smotherman - Supt. Secretary
Tressa Henry - Accountant
Rhonda Henry - Bookkeeper
(417) 934-5408/5409

LIBERTY HIGH SCHOOL

John Daniels - Principal
Tammy Heiney - Asst. Principal
Eli Ernst - Athletic Director
(417) 934-2020

LIBERTY MIDDLE SCHOOL

Ryan Chowning - Principal 6-8
Eli Ernst - Asst. Principal
(417) 934-5412

SPECIAL SERVICES

Barbara Medina- Director
(417) 934-2020

MTN VIEW ELEMENTARY

Angie Jester - Principal
Wade Marriott - Asst. Principal
(417) 934-2550

BIRCH TREE ELEMENTARY

Paula Renshaw - Principal
(573) 292-3106

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
REGULAR SCHOOL BOARD MEETING
Thursday, November 17, 2022
6:00 P.M.
Liberty High School Media Center

- I. Determination of Quorum/Call Meeting to Order**
- II. Pledge of Allegiance:** Mr. Daniels
- III. Public Comment:** The Board will listen to the statement of any person speaking his/her opinion on any given agenda item.

- IV. Approval of Consent Agenda Items**
 - A. Minutes of Previous Meeting: Approval of last month's board meeting minutes
 - B. Approval of Payment of Monthly Bills.
 - C. Monthly Administrative/Principal Reports
- V. Adoption of Agenda**
- VI. Student Time**
 - A. High School Student Time
- VII. Committee Reports**
 - A. MSBA Delegate Report/Training and Meetings - - MSBA Board Delegate
- VIII. Old Business**
 - A. None
- IX. New Business**
 - A. Items extracted from consent agenda
 - B. Exceptions to monthly bills: Payment related to individuals related to Board members
 - C. Monthly Financial Report
 - D. Annual Audit
 - E. Set Filing Dates for School Board Candidates
 - F. CSIP Update
- X. Other Business**
 - A. None
- XI. Monthly Program Report/Review**
 - A. None
- XII. Administrators' Reports**
 - A. Principals report on each of their buildings
- XIII. Move To Closed Session, Closed Vote, Closed Record**

The Board hereby gives notice to meeting in Closed Session to consider the following items pursuant to RSMo 610.021 (3) (13) (14)
- XIV. Return to regular session**
- XV. Adjourn**

MOUNTAIN VIEW-BIRCH TREE R-III BOARD OF EDUCATION MEETING

Explanation of Agenda Items

REGULAR SESSION

Thursday, November 17, 2022

6:00 P.M.

Liberty High School Media Center

The information found on the following pages is provided for the Board Members to have advanced preparation to assist in making decisions and voting on issues relating to the publicly posted School Board Agenda. Information regarding state law and board policy have been included, as applicable, as well as an explanation of agenda items and the superintendent's recommendation for the agenda items.

I. Determination of Quorum/Call Meeting To Order

II. Pledge of Allegiance

- a. Mr. Daniels will lead the pledge

III. Public Comment

According to Board policy BDDH: "A specifically designated time will be set aside for public comments at regular meetings of the Board of Education. The following rules will be applied to the public comment portion of the meeting:

- *The Board will establish a time limit for the public comment period.*
- *No individual will be permitted to speak more than once during this period.*
- *The individual must reside in the district or be a landowner of the district.*
- *The Board will establish a uniform time limit for each speaker.*
- *Only items from the posted agenda may be discussed."*

IV. Approval of Consent Agenda Items

"The consent agenda allows members to vote on a group of items (en bloc) without discussion. This is a good way to dispose of business that is noncontroversial. "The presentation of the consent agenda is established by a special rule of order and should be taken up before committee reports.....If the consent agenda includes the approval of the minutes, then it should be taken up before any business is transacted."

Consent Agenda Items include:

Minutes of previous meeting
Monthly bills- - Identify and remove bills that must be approved individually
Monthly Administrative/Principal Reports'

V. Adoption of Agenda

"The agenda shouldn't tie the hands of the assembly, prevent members from bringing up business, or enable a small group to railroad through their pet projects." "Agendas should have flexibility to provide for unseen things that may come up in a meeting."

VI. Student Time

- a. High School Student Time

VII. Committee Reports

"If a committee report includes a recommendation of action that it wants the organization to take, its report should include a motion at the end of the report by the committee chairperson." "A motion from a committee of more than one does not need a second....."

- a. MSBA delegate report regarding meetings or issues related to MSBA

VIII. Old Business

Discuss items tabled from previous school board meetings or issues ongoing from meeting to meeting.

- a. None

IX. New Business

a. Items extracted from consent agenda

Exceptions to monthly bills and any other item that was extracted from the consent agenda

b. Exceptions to monthly bills

This is where bill payment is approved for individuals related to board members. Additionally, any bill paid to an entity where a board member or a board member's relative is at least a part-owner should be paid here.

c. Monthly Financial Report

The board packet also includes a new financial report statement showing our current fund balances. It is summarized as follows:

Month ending October 2022

Balances:	Incidental Fund (Fund 1): \$5,998,059.26
	Teacher's Fund (Fund 2): \$773,830.17
	Debt Service Fund (Fund 3): \$0
	Capital Projects Fund (Fund 4): \$2,257,065.47

Total (All Funds): \$9,028,954.90

Previous Year's Total (All Funds): \$7,482,704.36

To give you some perspective, our total funds from two years ago was \$5,417,255.61

Recommendation: Approve the monthly financial report and budget amendments as presented.

a. Annual Audit

The final audit will be available when we meet. I have been given a "draft" copy of the audit and have included it in the board packet. We will officially "accept" the audit at the board meeting. A representative from the audit firm should be at the board meeting to present the final audit. They have asked to just Zoom in to the meeting, but I've asked them to attend in person if possible.

Recommendation: I recommend that we approve and accept the final audit as presented by the district's auditor.

b. Set Filing Dates for School Board Elections

Some changes were made to the election calendar starting last year. The following is taken from the election calendar on the Missouri Secretary of State's website:

2023 Missouri Election Calendar

Official Election Day	Style of Election	Last Day to Register to Vote	First Day for Candidate Filing	Last Day for Candidate Filing	Final Certification Date
April 4, 2023	General Municipal Election Day	March 8, 2023	December 6, 2022	December 27, 2022	January 24, 2023

As you can see, the filing period is quite short. It will start on December 7, and will end on December 27. Taking Christmas break into account, this will leave 10 business days for people to sign up for the board. The dates are set by the state, but local boards of education must approve the filing dates as a formality. The superintendent's office is the official location for board candidates to sign up. The public notice, which is required by law to be published in the newspaper, will reflect the dates and times mentioned above. The Public Notice will state:

**Mountain View-Birch Tree R-III Schools
School Board Elections
Public Notice of Filing**

The Mountain View-Birch Tree R-III School District will accept declarations of candidacy from any person interested in running for a position on the school board in the April 4, 2023, General Municipal Election. Persons interested may file at the superintendent's office located at 1054 Old Hwy 60, Mountain View, Missouri, located at Liberty Middle School.

Filing will begin on December 6, 2022 at 8:00 a.m. and will continue during the district's regular business hours which are Monday through Friday from 8:00 a.m. to 3:00 p.m. Filing will not occur on days that the school district's offices are closed due to inclement weather. Filing will not occur on the following days when the school district's offices are closed for holidays: December 19, 2022 through December 26, 2022. The district office will be open from 3:00 p.m. to 5:00 p.m. on the last date to file, which will be December 27, 2022.

There are three positions available with three-year terms. Candidates will be listed on the ballot in the order in which they file. Each candidate will fill out a Declaration of Candidacy form and receive a copy of the Summary of Missouri Ethics Laws For Candidates For Election to Office In Missouri, provided by the Missouri Ethics Commission.

Board members up for re-election are Keith Tharp, Shelly Mantel and Eric Wells. I would strongly encourage each of you to file on December 6, which may eliminate the need to hold an election and might prevent someone from signing up who may not be as committed to providing guidance and leadership to our school and the young people it serves.

Recommendation: Approve the dates of December 6, 2022 through December 27, 2022 for school board filing candidacy.

c. CSIP Update

Mrs. Tharp will give the board an update regarding the progress being made to the CSIP plan. Our initial plan must be uploaded to DESE by December 15. That deadline is the actual date of our December school board meeting, so we will present the final copy of the plan for board approval at the December meeting then immediately upload our plan to DESE.

X. Other Business

- a. None

XI. Monthly Program Report/Review

- a. None

XII. Administrators' Reports

Administrators' Reports are enclosed in board packet. Additions or questions regarding Administrators' Reports should be discussed at this time

- a. Each administrator will report on things occurring at their school.

XIII. Move To Closed Session, Closed Vote, Closed Record

"I make a motion to go into closed session for the purpose of consideration of agenda items as authorized in RSMo Section 610-021 (3) (13) (14)

Recommendation - - Move to go into Closed Session, Closed Record, Closed Vote pursuant to RSMo 610.021 (3), (13), (14).

XIV. Return to regular session

XV. Adjourn



**Mountain View – Birch Tree R-III
School District**
1054 Old Hwy 60
Mountain View, MO 65548
Phone (417) 934-5408 Fax (417) 934-5404

MINUTES OF BOARD MEETING

Meeting Place: Mountain View Elementary School Media Center
Type of Meeting: Regular Meeting
Time and Date: 6:00 p.m. October 20, 2022

Present	Members	Absent
<u>Jennifer Foster, Presiding</u> Board President		
<u>Eric Wells</u> Board Vice-President		
<u>Shelly Mantel (6:06 p.m.)</u> Delegate		
<u>Beverly Denton</u>		
<u>Mikael Orchard</u>		
<u>Josh Roberts</u>		
<u>Keith Tharp</u>		
<u>Don Christensen</u> Superintendent of Schools		
<u>Rhonda Henry</u> Board Secretary/Treasurer		

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Mountain View – Birch Tree R-III School District

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Continuation of regular district board meeting held on October 20, 2022

I. Determination of Quorum

The Mountain View-Birch Tree R-III Board of Education met in regular session at 6:00 p.m. on October 20, 2022, in the Mountain View Elementary School Media Center. A quorum was present with Beverly Denton, Jennifer Foster, Shelly Mantel (6:06 p.m.), Mikael Orchard, Josh Roberts, Keith Tharp and Eric Wells in attendance.

II. Pledge of Allegiance

Mrs. Jester led the Pledge of Allegiance.

III. Public Comment

There were no requests for public comment.

IV. Consent Agenda

Keith Tharp made a motion, seconded by Mikael Orchard, to approve the following items on the consent agenda. The motion passed unanimously.

- A. Minutes of the September 15 Regular Board meeting
- B. Payment of bills in the amount of \$351,208.80
- C. Monthly Administrative/Principal Reports

V. Adoption of Agenda

Mikael Orchard made a motion, seconded by Josh Roberts, to approve the Adoption of Agenda. The motion passed unanimously.

VI. Student Time

- A. Mrs. Webb and Mrs. Blodgett, MVE 5th grade teachers, and a few students gave a very interesting program.

Shelly Mantel entered the meeting at 6:06 p.m.

VII. Committee Reports

- A. Shelly Mantel gave a MSBA Delegate report



Mountain View – Birch Tree R-III

School District

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Continuation of regular district board meeting held on October 20, 2022

VIII. Monthly Program

- A. Nursing
 - 1. Andrea Wright, Amanda Thompson, and Kristi Christensen gave reports.
- B. Libraries
 - 1. Mara Pace, Miranda Tharp and Jessica Gaines gave reports.

IX. Old Business

- A. Dr. Christensen gave a tour of MVE building construction projects.

X. New Business

- A. There were no items extracted from the consent agenda.
- B. Shelly Mantel made a motion, seconded by Beverly Denton, to approve payment of \$85.00 for FFA jacket reimbursement to Eric Wells. The motion passed with six members in favor. Eric Wells abstained.

Eric Wells made a motion, seconded by Josh Roberts, to approve payment of \$635.30 for supply to Brown's Farm & Garden. The motion passed with six members in favor. Mikael Orchard abstained.

Shelly Mantel made a motion, seconded by Eric Wells, to approve payment of \$799.99 to Foster's Appliance for supply and \$130.00 to Ciji Mashell McClellan for FFA jackets reimbursement. The motion passed with six members in favor. Jennifer Foster abstained.

Eric Wells made a motion, seconded by Shelly Mantel, to approve payment of \$230.05 to Lanna Tharp for PD travel and Back to School Kick Off supply. The motion passed with six members in favor. Keith Tharp abstained.

Eric Wells made a motion, seconded by Mikael Orchard, to approve payment of \$930.00 to Debbie Willbanks for PD services and \$85.65 to Jaime Ball for MS Student Counsel supply. The motion passed with five members in favor. Josh Roberts and Keith Tharp abstained.



Mountain View – Birch Tree R-III

School District

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Continuation of regular district board meeting held on October 20, 2022

Eric Wells made a motion, seconded by Beverly Denton, to approve payment of \$262.00 to Angel Garden for flowers. The motion passed with six members in favor. Shelly Mantel abstained.

- C. Dr. Christensen presented the September 2022 financial report. The balance in all funds for September 2022 was \$7,023,037.86.
- D. Eric Wells made a motion, seconded by Mikael Orchard, to select McKinstry as the Construction Manager as Agent as presented. The motion passed unanimously.
- E. Keith Tharp made a motion, seconded by Josh Roberts, to approve the Building and Renovation Projects Scope – Phase III up to 3.5 million as discussed and presented by McKinstry. The motion passed unanimously.
- F. Mrs. Kristy Reese gave an interesting overview of the Care to Learn Program.
- G. Mrs. Heiney gave the board an overview of the MAP and EOC results from the district.
- H. Josh Roberts made a motion, seconded by Beverly Denton, to approve the ASBR as presented. The motion passed unanimously.
- I. Mrs. Tharp gave an update regarding CSIP.

XI. Other Business

- A. None

- XII. Mrs. Renshaw, Mrs. Jester, Mr. Marriott, Mr. Ernst, Mrs. Heiney, Mrs. Tharp and Dr. Christensen gave administrative reports.

Adjournment to Closed Session

Eric Wells made a motion at approximately 8:30 p.m., seconded by Beverly Denton, to go into closed session for the purpose of consideration of agenda items as authorized in RSMo Section 610.021, subsection (1), (3), (13), and (14). The motion passed as follows:

Beverly-yea
Jennifer-yea

Shelly-yea
Mikael-yea

Josh-yea
Keith-yea

Eric-yea



Mountain View – Birch Tree R-III

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Continuation of regular district board meeting held on October 20, 2022

CLOSED SESSION

Eric Wells made a motion, seconded by Beverly Denton, to accept the letters of retirement from Mark Stephens, HS Teacher, Mark Conway, HS Teacher, Vaneeta Gray, MS Teacher and Brock Kenaga, HS Teacher effective June 30, 2022. The motion passed as follows:

Beverly-yea	Shelly-yea	Josh-yea	Eric-yea
Jennifer-yea	Mikael-yea	Keith-yea	

Keith Tharp made a motion, seconded by Josh Roberts, to accept the resignations from Amber Tharp, MVE Nurse effective 10/7/22, Shawnee Pauly SE MV Aide effective 10/19/22, Haley Radford, SE HS Aide effective 10/06/22, James Blunk, PT Driver effective 10/14/22, Kayla Hedgcoth, PT Driver effective 10/21/22, Chelsea Abbey, SE MS Aide effective 10/05/22 and Kamryn Gastineau, SE MV Aide effective 12/31/22. The motion passed as follows:

Beverly-yea	Shelly-yea	Josh-yea	Eric-yea
Jennifer-yea	Mikael-yea	Keith-yea	

Josh Roberts made a motion, seconded by Eric Wells, to employ Kayla Hedgcoth, SE HS Aide effective 10/24/22, Chelsea Abbey, MV Nurse effective 10/06/22, Christian Radford, SE MS Aide effective 10/11/22, Joseph Castillo, Custodian effective 11/01/22, Jesse Baker, Custodian effective 11/01/22, Tracey Roberts, PT Driver effective 11/1/22 and LaNae Cloud, BT Teacher effective 11/01/22. The motion passed as follows:

Beverly-yea	Shelly-yea	Josh-yea	Eric-yea
Jennifer-yea	Mikael-yea	Keith-yea	

Keith Tharp made a motion, seconded by Josh Roberts, to add Kari Acklin, Michael Pilcher, Shonna Trof and Aspen Smotherman to the certified substitute list. The motion passed as follows:

Beverly-yea	Shelly-yea	Josh-yea	Eric-yea
Jennifer-yea	Mikael-yea	Keith-yea	

Eric Wells made a motion, seconded by Mikael Orchard, to add Tracey Roberts and Angela Hooper to the PT Driver substitute list. The motion passed as follows:

Beverly-yea	Shelly-yea	Josh-yea	Eric-yea
Jennifer-yea	Mikael-yea	Keith-yea	



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Continuation of regular district board meeting held on October 20, 2022

CLOSED SESSION

Eric Wells made a motion, seconded by Beverly Denton, to return to regular session. The motion passed as follows:

Beverly-yea
Jennifer-yea

Shelly-yea
Mikael-yea

Josh-yea
Keith-yea

Eric-yea

Jennifer Foster, Board President

Rhonda Henry, Board Secretary



Mountain View – Birch Tree R-III

School District

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Continuation of regular district board meeting held on October 20, 2022

Eric Wells made a motion at approximately 9:07 p.m., seconded by Beverly Denton, to adjourn the meeting. The motion passed as follows:

Beverly-yea

Shelly-yea

Josh-yea

Eric-yea

Jennifer-yea

Mikael-yea

Keith-yea

Jennifer Foster, Board President

Rhonda Henry, Board Secretary

Mountain View-Birch Tree R-III
1054 Old Highway 60
Mountain View, MO 65548

CHECK REGISTER (summary)

Dated: 11/11/2022

Page No: 1 of 1

Period: All Year

Year: 2022-2023

Selection Criteria : Check Number Value = 155919 |

Check No.	Date	Description	Check Amount	Void Amount	Month
Account Number:	510899	ALTON BANK			
155919	11/11/22	ANGEL GARDEN	280.00	0.00	11
		Total Amount:	280.00	0.00	
TOTAL NUMBER OF CHECKS: 1			Total Amount (All Accounts): 280.00	0.00	
			GRAND TOTAL: 280.00		

Mountain View-Birch Tree R-III
1054 Old Highway 60
Mountain View, MO 65548

CHECK REGISTER (summary)

Dated: 11/11/2022

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Period: All Year

Year: 2022-2023

Selection Criteria : Check Number Value = 155920 |

Check No.	Date	Description	Check Amount	Void Amount	Month
<u>Account Number:</u>	510899	ALTON BANK			
155920	11/11/22	BROWNS FARM & GARDEN	747.13	0.00	11
Total Amount:			747.13	0.00	
TOTAL NUMBER OF CHECKS: 1			Total Amount (All Accounts): 747.13	0.00	
GRAND TOTAL:			747.13		

Mountain View-Birch Tree R-III
1054 Old Highway 60
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CHECK REGISTER (summary)

Dated: 11/11/2022

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Period: All Year

Year: 2022-2023

Selection Criteria : Check Number Value = 155921 |

Check No.	Date	Description	Check Amount	Void Amount	Month
<u>Account Number:</u>	510899	ALTON BANK			
155921	11/11/22	FOSTERS SMALL ENGINES	198.99	0.00	11
		Total Amount:	198.99	0.00	
TOTAL NUMBER OF CHECKS: 1			Total Amount (All Accounts):	198.99	0.00
			GRAND TOTAL:	198.99	

Mountain View-Birch Tree R-III
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CHECK REGISTER (summary)

Dated: 11/11/2022

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Period: All Year

Year: 2022-2023

Selection Criteria : Check Number Value = 155923 |

Check No.	Date	Description	Check Amount	Void Amount	Month
<u>Account Number:</u>	510899	ALTON BANK			
155923	11/11/22	STEPHENS MARK	100.00	0.00	11
Total Amount:			100.00	0.00	
TOTAL NUMBER OF CHECKS: 1			Total Amount (All Accounts): 100.00	0.00	
GRAND TOTAL:			100.00		

Mountain View-Birch Tree R-III
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CHECK REGISTER (summary)

Dated: 11/11/2022

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Period: All Year

Year: 2022-2023

Selection Criteria : Check Number Value = 155925 | Check Number Value = 155922 |

Check No.	Date	Description	Check Amount	Void Amount	Month
Account Number:	510899	ALTON BANK			
155922	11/11/22	MARLER CINDY	93.59	0.00	11
155925	11/11/22	WILBANKS TRAVIS M	108.85	0.00	11
Total Amount:			202.44	0.00	
TOTAL NUMBER OF CHECKS: 2			Total Amount (All Accounts): 202.44	0.00	
GRAND TOTAL:			202.44		

Mountain View-Birch Tree R-III
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CHECK REGISTER (summary)

Dated: 11/11/2022

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Period: All Year

Year: 2022-2023

Selection Criteria : Check Number Value = 155924 |

Check No.	Date	Description	Check Amount	Void Amount	Month
Account Number:	510899	ALTON BANK			
155924	11/11/22	THARP LANNA	397.50	0.00	11
Total Amount:			397.50	0.00	
TOTAL NUMBER OF CHECKS: 1			Total Amount (All Accounts): 397.50	0.00	
GRAND TOTAL:			397.50		

Mountain View-Birch Tree R-III
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CHECK REGISTER (summary)

Dated: 11/11/2022

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Period: All Year

Year: 2022-2023

Selection Criteria : Check Number Value = 18 | Check Number Range From 155802 To 155918 | Check Number Range From 155790 To 155800 | Check Number Value = 155733 |

Check No.	Date	Description	Check Amount	Void Amount	Month
Account Number:	510899	ALTON BANK			
155733	11/04/22	ABC FUNDRAISING	13,680.00	0.00	11
155790	11/09/22	PULLIAM KIM	3,257.50	0.00	11
155791	11/11/22	90 DEGREE BENEFITS	89,596.00	0.00	11
155792	11/11/22	CARE TO LEARN	275.00	0.00	11
155793	11/11/22	LEGALSHIELD	51.80	0.00	11
155794	11/11/22	MASA GLOBAL	387.00	0.00	11
155795	11/11/22	MID ATLANTIC TRUST CO	2,430.00	0.00	11
155796	11/11/22	MSTA	1,403.80	0.00	11
155797	11/11/22	TEXAS LIFE INSURANCE CO	1,420.85	0.00	11
155798	11/11/22	WAGeworks, INC.	489.56	0.00	11
155799	11/11/22	WAGeworks, INC.	1,207.72	0.00	11
155800	11/11/22	GIS	153.74	0.00	11
155802	11/11/22	WAGeworks, INC.	23.70	0.00	11
155803	11/11/22	AIRGAS USA LLC	4,368.34	0.00	11
155804	11/11/22	ALL PEST & TERMITE	900.00	0.00	11
155805	11/11/22	ALLEN CHARLOTTE	131.20	0.00	11
155806	11/11/22	APPLE MARKET	1,007.28	0.00	11
155807	11/11/22	BAREFOOT	1,572.50	0.00	11
155808	11/11/22	BARNES STACEY	227.85	0.00	11
155809	11/11/22	BARTON JASON	105.00	0.00	11
155810	11/11/22	BATTERY OUTFITTERS INC	99.72	0.00	11
155811	11/11/22	BIG RIVER COMMUNICATIONS	390.29	0.00	11
155812	11/11/22	BIRCH TREE MFA	110.00	0.00	11
155813	11/11/22	BLICK ART MATERIALS	157.73	0.00	11
155814	11/11/22	BLUUM OF TEXAS LLC	1,060.71	0.00	11
155815	11/11/22	BOND MICHAEL	138.00	0.00	11
155816	11/11/22	BRADSHAW SONJA	76.90	0.00	11
155817	11/11/22	BSN SPORTS LLC	3,941.36	0.00	11
155818	11/11/22	CAPE ELECTRICAL SUPPLY	181.33	0.00	11
155819	11/11/22	CARROLL PAUL	105.00	0.00	11
155820	11/11/22	CARTER JO ANN	126.20	0.00	11
155821	11/11/22	CHOWNING RYAN	100.00	0.00	11
155822	11/11/22	CITY OF BIRCH TREE	1,075.78	0.00	11
155823	11/11/22	CITY OF MOUNTAIN VIEW	7,772.87	0.00	11
155824	11/11/22	CLAIM CARE INC	1,538.73	0.00	11
155825	11/11/22	CORNMAN MARC	1,090.00	0.00	11
155826	11/11/22	COUNTRYSIDE PROPANE	1,335.00	0.00	11

Mountain View-Birch Tree R-III
1054 Old Highway 60
Mountain View, MO 65548

CHECK REGISTER (summary)

Dated: 11/11/2022

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Period: All Year

Year: 2022-2023

Selection Criteria : Check Number Value = 18 | Check Number Range From 155802 To 155918 | Check Number Range From 155790 To 155800 | Check Number Value = 155733 |

Check No.	Date	Description	Check Amount	Void Amount	Month
155827	11/11/22	CURRENT INC	4,586.06	0.00	11
155828	11/11/22	D.O.C. LUBRICATION SPECIALISTS	4,460.09	0.00	11
155829	11/11/22	DANIELS JOHN	306.86	0.00	11
155830	11/11/22	DECKER INC SCHOOL FIX	81.10	0.00	11
155831	11/11/22	DENNIS COULTER HEATING	361.00	0.00	11
155832	11/11/22	DURKEE DANNY	80.00	0.00	11
155833	11/11/22	EARLS TAFTON	80.00	0.00	11
155834	11/11/22	EASY WAY SAFETY SERVICES INC	230.57	0.00	11
155835	11/11/22	EFFLAND RONALD	192.20	0.00	11
155836	11/11/22	ERNST ELIJAH	421.71	0.00	11
155837	11/11/22	FERRELLGAS	4,178.80	0.00	11
155838	11/11/22	GLADDEN MONTE	105.00	0.00	11
155839	11/11/22	GODFATHERS PIZZA EXPRESS	388.64	0.00	11
155840	11/11/22	HATFIELD KRIS	105.00	0.00	11
155841	11/11/22	HILL TIM	164.00	0.00	11
155842	11/11/22	HITE TAMMY	1,090.00	0.00	11
155843	11/11/22	HOLLOWAY DISTRIBUTING	312.96	0.00	11
155844	11/11/22	HORN PLUMBING & HEATING	328.50	0.00	11
155845	11/11/22	HUDDLESTON JIM	411.00	0.00	11
155846	11/11/22	HURST GARY	105.00	0.00	11
155847	11/11/22	J.W. PEPPER & SON INC	333.48	0.00	11
155848	11/11/22	JETT DENISE	146.00	0.00	11
155849	11/11/22	JORDAN JOHN	409.20	0.00	11
155850	11/11/22	KING JAREDD	105.00	0.00	11
155851	11/11/22	LAYMAN SANDRA	91.20	0.00	11
155852	11/11/22	LINDSEY MANDY	323.80	0.00	11
155853	11/11/22	MACGILL & COMPANY	152.46	0.00	11
155854	11/11/22	MAHIN LAUREN	28.80	0.00	11
155855	11/11/22	MARMIC FIRE & SAFETY CO	1,895.92	0.00	11
155856	11/11/22	MARTIN ED	275.00	0.00	11
155857	11/11/22	MASA	1,086.00	0.00	11
155858	11/11/22	MAXIM HEALTHCARE SERVICES	940.68	0.00	11
155859	11/11/22	MCAFEE MICHAEL	64.00	0.00	11
155860	11/11/22	MCI	90.97	0.00	11
155861	11/11/22	MESSERSMITH MANUF INC	835.00	0.00	11
155862	11/11/22	METALWELD INC	258.06	0.00	11
155863	11/11/22	METROPOLITAN COMPOUNDS INC	1,323.60	0.00	11
155864	11/11/22	MIDWEST COMPUTECH	4,254.53	0.00	11

Mountain View-Birch Tree R-III
1054 Old Highway 60
Mountain View, MO 65548

CHECK REGISTER (summary)

Dated: 11/11/2022

Page No: 3 of 4

Period: All Year

Year: 2022-2023

Selection Criteria : Check Number Value = 18 | Check Number Range From 155802 To 155918 | Check Number Range From 155790 To 155800 | Check Number Value = 155733 |

Check No.	Date	Description	Check Amount	Void Amount	Month
155865	11/11/22	MILLSPAUGH JIM	185.60	0.00	11
155866	11/11/22	MONTYS OUTDOORS	614.00	0.00	11
155867	11/11/22	MSHSAA	613.00	0.00	11
155868	11/11/22	MTN VIEW AUTO PARTS INC	1,625.85	0.00	11
155869	11/11/22	MTN VIEW LUMBER CO	2,713.14	0.00	11
155870	11/11/22	MURPHYS PLUMBING LLC	100.00	0.00	11
155871	11/11/22	MV-BT CLASS OF 23	150.00	0.00	11
155872	11/11/22	MV-BT CLASS OF 24	100.00	0.00	11
155873	11/11/22	MV-BT CLASS OF 25	200.00	0.00	11
155874	11/11/22	MV-BT CLASS OF 26	50.00	0.00	11
155875	11/11/22	NATIONAL FFA ORGANIZATIO	3,086.00	0.00	11
155876	11/11/22	NEVCO SPORTS LLC	1,189.27	0.00	11
155877	11/11/22	NICKLAS ROBERT TODD	205.00	0.00	11
155878	11/11/22	OZARK AWARDS CO	42.00	0.00	11
155879	11/11/22	OZARK PLATEAU INC	63.00	0.00	11
155880	11/11/22	OZARKS HEALTHCARE OCCUPATIONAL	55.00	0.00	11
155881	11/11/22	OZARKS MEDICAL CENTER	3,664.87	0.00	11
155882	11/11/22	PACE MARA	180.80	0.00	11
155883	11/11/22	PALEN MUSIC CENTER	234.98	0.00	11
155884	11/11/22	PERMA BOUND BOOKS	64.33	0.00	11
155885	11/11/22	PHIPPS ALYSSA	110.40	0.00	11
155886	11/11/22	PLATO R-V SCHOOL DIST	100.00	0.00	11
155887	11/11/22	PROFESSIONAL WASH SYS	10,492.00	0.00	11
155888	11/11/22	REESE BRIAN	104.00	0.00	11
155889	11/11/22	REESE CHAYTON	80.00	0.00	11
155890	11/11/22	REESE JACOB	80.00	0.00	11
155891	11/11/22	REESE KRISTY	170.22	0.00	11
155892	11/11/22	ROBBINS DAVID	105.00	0.00	11
155893	11/11/22	ROBERTS TRACEY	92.75	0.00	11
155894	11/11/22	SCHOOL SPECIALTY LLC	121.07	0.00	11
155895	11/11/22	SCHWALM LINDSEY M	124.80	0.00	11
155896	11/11/22	SEITZ FUNDRAISING	8,072.50	0.00	11
155897	11/11/22	SHOCKLEY KATIE	448.00	0.00	11
155898	11/11/22	SMCAA	1,150.00	0.00	11
155899	11/11/22	SMITH ERIN M.	120.40	0.00	11
155900	11/11/22	SPECTRUM RESEARCH INC	102.35	0.00	11
155901	11/11/22	STAPLES	469.74	0.00	11
155902	11/11/22	SWAN DOUGLAS	451.50	0.00	11

Mountain View-Birch Tree R-III
1054 Old Highway 60
Mountain View, MO 65548

CHECK REGISTER (summary)

Dated: 11/11/2022

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Period: All Year

Year: 2022-2023

Selection Criteria : Check Number Value = 18 | Check Number Range From 155802 To 155918 | Check Number Range From 155790 To 155800 | Check Number Value = 155733 |

Check No.	Date	Description	Check Amount	Void Amount	Month
155903	11/11/22	TAHER INC	64,705.43	0.00	11
155904	11/11/22	THE STEEL YARD	185.54	0.00	11
155905	11/11/22	TNT WIFI	100.00	0.00	11
155906	11/11/22	TODD ROBERT	105.00	0.00	11
155907	11/11/22	TOMS BIRCH TREE AUTO PAR	29.90	0.00	11
155908	11/11/22	TOP YOUTH SPEAKERS	4,900.00	0.00	11
155909	11/11/22	TOWELL JAY	80.00	0.00	11
155910	11/11/22	TRI COUNTY AUTO PARTS	710.55	0.00	11
155911	11/11/22	TRIPLETT SHERESA	279.62	0.00	11
155912	11/11/22	TROTTER MERRI BETH	4,276.00	0.00	11
155913	11/11/22	TYLER SHEILA	1,090.00	0.00	11
155914	11/11/22	TYLER TECHNOLOGIES INC	1,254.04	0.00	11
155915	11/11/22	UNIVERSITY OF MO	100.00	0.00	11
155916	11/11/22	WEST PLAINS R-VII SCHOOL	465.67	0.00	11
155917	11/11/22	YOUNGS HARDWARE LLC	89.41	0.00	11
155918	11/11/22	ZAHOUREK SYSTEMS INC	178.99	0.00	11
Total Amount:			288,672.37	0.00	
Account Number:	510907	ALTON BANK			
000018	10/31/22	ALTON BANK CARD	8,558.09	0.00	10
Total Amount:			8,558.09	0.00	
TOTAL NUMBER OF CHECKS:			130	Total Amount (All Accounts):	297,230.46
					0.00
				GRAND TOTAL:	297,230.46

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

MONTH ENDING OCTOBER 2022

FUND	OPENING BALANCE	RECEIPTS	TRANSFER RECEIPTS	EXPENDITURES	TRANSFER EXPENDITURES	CLOSING BALANCE
INCIDENTAL	\$ 6,048,338.46	\$ 407,348.48		\$ (457,627.68)		\$ 5,998,059.26
TEACHERS	\$ 394,919.82	\$ 479,686.48		\$ (100,776.13)		\$ 773,830.17
DEBT SERVICE						
CAPITAL PROJ	\$ 579,779.58	\$ 1,677,285.89		\$ -		\$ 2,257,065.47
TOTAL	\$ 7,023,037.86	\$ 2,564,320.85		\$ (558,403.81)		\$ 9,028,954.90

PREVIOUS YEAR	\$ 7,800,668.89	\$ 846,649.98	\$ (1,164,614.51)	\$ 7,482,704.36
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DEPOSITS

SIMMONS BANK OF MV	\$ 798,475.66
ALTON BANK	\$ 8,166,028.14
ALTON BANK SENIOR	\$ 98,105.84
TOTAL	\$ 9,062,609.64
PREVIOUS YEAR	\$ 7,529,959.00

RECONCILIATION

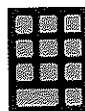
BANK BALANCE	\$ 9,062,609.64
OUTSTANDING CHECKS	\$ (33,654.74)
OUTSTANDING DEPOSITS	\$ -
ENDING BALANCE	\$ 9,028,954.90

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Audited Financial Statements and Supplementary Information

June 30, 2022 and 2021

DRAFT



SCHULTZ, WOOD & RAPP, P.C.

CERTIFIED PUBLIC ACCOUNTANTS · BUSINESS CONSULTANTS
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

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MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

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CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

October 31, 2022

Board of Education
Mountain View-Birch Tree R-III School District
Highway 60 East
Mountain View, Missouri 65548

Dear Members of the Board:

Report on the Financial Statements Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Mountain View-Birch Tree R-III School District, as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the 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 financial position of the governmental activities and each major fund of the Mountain View-Birch Tree R-III School District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with the modified cash and cash bases of accounting as described in Note 1 to the financial statements.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Mountain View-Birch Tree R-III 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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash and cash bases, which are bases of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this 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 and cash bases of accounting described in Note 1; this includes determining that the modified cash and cash bases 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 Mountain View-Birch Tree R-III School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mountain View-Birch Tree R-III School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mountain View-Birch Tree R-III School District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mountain View-Birch Tree R-III School District's basic financial statements. The 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*, is presented for purposes of additional analysis and is 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 Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Management is responsible for the other supplementary information included in the annual report. The information comprises the management's discussion and analysis, the General Fund, Special Revenue Fund, Debt Service Fund and Capital Projects Fund budgetary comparison schedules, the District's Schedules of Proportionate Share of Net Pension Liabilities and Related Ratios and Schedules of Employer Contributions, the Schedules of Revenues Collected by Source – Per Annual Secretary of the Board Report (ASBR) – Governmental Funds, the Schedules of Expenditures Paid by Object – Per Annual Secretary of the Board Report (ASBR) – Governmental Funds, the Schedule of Transportation Costs Eligible for State Aid, and the Summary of Selected Information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other supplementary 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 October 31, 2022, on our consideration of the Mountain View-Birch Tree R-III 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 the Mountain View-Birch Tree R-III School District's internal control over financial reporting and compliance.

Schultz, Wood & Rapp, P.C.

Springfield, Missouri

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Management Discussion and Analysis
June 30, 2022 and 2021

The Management's Discussion and Analysis (MD&A) of the Mountain View-Birch Tree R-III School District (the District) provides an overview and analysis of the District's financial activities for the fiscal years ended June 30, 2022 and 2021. The intent of the MD&A is to look at the District's financial performance as a whole. Readers should also review the financial statements found in the Financial Section starting on page 8, and the notes thereto to enhance their understanding of the District's financial performance.

Financial Highlights

Key financial highlights for the fiscal years ended June 30, 2022 and 2021 include the following:

The government-wide net position increased by \$2,336,833 at June 30, 2022 as compared to an increase of \$1,814,395 at June 30, 2021. The governmental funds increased by \$1,100,337 at June 30, 2022 as compared to an increase of \$1,742,558 at June 30, 2021.

Program revenues made up 15.8% and 26.7% of the total revenues for the years ended June 30, 2022 and 2021, respectively, with general revenues making up the balance. These program revenues covered 17.6% and 30.5%, respectively, of the program expenditures leaving 82.4% and 69.5%, respectively, to be covered by general revenues.

Using the Basic Financial Statements

The District's basic financial statements consist of a series of financial statements and the associated notes to those statements. The statements are organized so the reader can understand the operations of the District as a whole, i.e., an entire operating entity. The "Basic Financial Statements" section, includes government-wide financial statements, fund financial statements and notes to financial statements.

Government-wide Financial Statements

Government-wide financial statements provide highly consolidated financial information and render a perspective of the District's financial condition utilizing the modified cash basis of accounting. The government-wide statements consist of the Statement of Net Position and the Statement of Activities. The Statement of Net Position discloses the District's assets, liabilities and net position under the modified cash basis as of the end of the fiscal year. The Statement of Activities discloses how the District's net position has changed during the fiscal year, primarily by reporting the District revenue and expenditures.

Fund Financial Statements

To provide more in-depth reporting of the District's financial position and changes in financial position, fund basis financial information is presented in the "Fund Financial Statements" section beginning on page 11. The fund financial statements consist of Balance Sheet-Governmental Funds and Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds. These funds are required to be established by state law and by bond covenants. These fund financial statements help the reader to determine whether there are more or fewer financial resources that can be spent in the near future for District programs.

Fund financial statements also provide more in-depth data on the District's major funds, its General Fund, Special Revenue Fund, Debt Service Fund and Capital Projects Fund. These funds are considered "major funds" under GASB Statement No. 34. The relationship between governmental activities reported in the government-wide financial statements and the governmental funds reported in the fund financial statements is reconciled in the financial statements on pages 12 and 15.

By showing the change in net position for the years, the reader may ascertain whether the District's financial condition has improved or deteriorated. The changes which are discussed in the MD&A may be financial or non-financial in nature. Non-financial factors which may have an impact on the District's financial condition include increases in or erosion of the property or sales tax base within the District, facilities maintenance and condition, mandated educational programs for which little or no funding is provided, or other external factors.

Government-Wide Financial Analysis

Net position of the District reflects the excess of assets and the deferred outflows of resources over liabilities and the deferred inflows of resources. Net position of the District at June 30, 2022 and 2021 consists of the following:

	<u>June 30, 2022</u>	<u>% Change 2021 - 2022</u>	<u>June 30, 2021</u>	<u>% Change 2020 - 2021</u>	<u>June 30, 2020</u>
Assets	\$ 19,600,795	10.65%	\$ 17,713,962	8.31%	\$ 16,354,567
Deferred outflows of resources	-	0%	-	0%	-
Liabilities	2,450,000	-15.52%	2,900,000	-13.56%	3,355,000
Deferred inflows of resources	-	0%	-	0%	-
Net Position					
Invested in capital assets, net of	8,894,327	16.15%	7,657,831	0.95%	7,585,994
Restricted	2,795,870	64.40%	1,700,645	21.64%	1,398,069
Unrestricted	5,460,598	0.09%	5,455,486	35.86%	4,015,504
Total net position	\$ 17,150,795	15.77%	\$ 14,813,962	13.96%	\$ 12,999,567

Net position at June 30, 2022 and 2021, reflects an increase of \$2,336,833 and an increase of \$1,814,395, respectively, from the prior year balances of \$14,813,962 and \$12,999,567. Key elements of these changes consist of the following:

	<u>June 30, 2022</u>	<u>% Change 2021 - 2022</u>	<u>June 30, 2021</u>	<u>% Change 2020 - 2021</u>	<u>June 30, 2020</u>
Revenues:					
Program Revenues					
Charges to services	\$ 302,238	7.18%	\$ 281,984	-6.91%	\$ 302,915
Operating grants and contributions	2,623,237	-27.80%	3,633,231	48.31%	2,449,829
Capital grants and contributions	1,296,717	0.00%	-	0.00%	-
General revenues					
Local taxes and fees	4,776,046	6.64%	4,478,565	4.08%	4,302,944
State and federal grants not restricted to specific programs	5,882,921	-3.77%	6,113,093	7.47%	5,688,005
Investment earnings and Other	114,779	-24.82%	152,666	5.12%	145,228
Total revenues	14,995,938	2.29%	14,659,539	13.74%	12,888,921
Expenses:					
Instruction	6,509,387	-3.39%	6,737,623	15.56%	5,830,357
Attendance and guidance	333,851	-0.68%	336,139	-5.56%	355,919
Health services	325,766	4.62%	311,392	1.15%	307,860
Professional development	39,917	131.59%	17,236	-15.56%	20,412
Media services	189,823	21.67%	156,010	-5.94%	165,870
General administration	1,024,206	-11.76%	1,160,720	40.50%	826,116
Building level administration	769,469	20.78%	637,063	-4.50%	667,110
Operation of plant	1,697,292	-1.29%	1,719,512	15.71%	1,486,117
Security services	41,312	5.64%	39,108	0.00%	-
Pupil transportation	764,873	8.95%	702,031	-9.57%	776,313
Food services	679,414	-2.75%	698,659	4.58%	668,052
Community services	215,437	6.21%	202,848	6.14%	191,122
Facility acquisition and construction	-	-100.00%	34,743	0.00%	-
Debt services	68,358	-25.75%	92,060	-22.67%	119,045
	12,659,105	-1.45%	12,845,144	12.54%	11,414,293
Change in Net position	2,336,833	28.79%	1,814,395	23.04%	1,474,628
Net position, beginning of year	14,813,962	13.96%	12,999,567	12.80%	11,524,939
Net position, end of year	\$ 17,150,795	15.77%	\$ 14,813,962	13.96%	\$ 12,999,567

As reflected above the expenses of the District's government-wide activities for the years ended June 30, 2022 and 2021, are not all borne by the taxpayers of the District. Of these amounts \$302,238 and \$281,984, respectively, were paid by those who used or benefited from the services rendered (e.g., charges for school lunches and school tuition) and \$3,919,954 and \$3,633,231, respectively, were paid through various federal and state grants. Consequently, the net costs of \$8,436,913 and \$8,929,929, respectively, after taking into consideration these fees and grants, were paid from other general revenues, which includes local property taxes paid by taxpayers of the District as well as other taxes and additional state and federal funding.

The table below shows the total cost of programs and the net cost of these programs (after deducting charges for services and grant revenue) of the various categories of expenses for the years ended June 30, 2022, 2021, and 2020. The "net cost" presentation allows District taxpayers to determine the remaining cost of the various categories which were borne by them or paid from other general revenues and allows them the opportunity to assess the cost of each of these functions in comparison to the perceived benefits received.

	June 30, 2022		% Change 2021 - 2022		June 30, 2021		% Change 2020 - 2021		June 30, 2020	
	Total Expenses of Program	Net Expense (Revenue) of Program	Total Expenses of Program	Net Expense (Revenue) of Program	Total Expenses of Program	Net Expense (Revenue) of Program	Total Expenses of Program	Net Expense (Revenue) of Program	Total Expenses of Program	Net Expense (Revenue) of Program
Instruction	\$ 6,509,387	4,851,005	-3.39%	2.24%	\$ 6,737,623	4,744,821	15.56%	13.55%	\$ 5,830,357	4,178,461
Attendance and guidance	333,851	333,851	-0.68%	-0.68%	336,139	336,139	-5.56%	-5.56%	355,919	355,919
Health services	325,766	269,685	4.62%	-2.34%	311,392	276,144	1.15%	-0.31%	307,860	277,011
Improvement of instruction	-	-	0.00%	0.00%	-	-	0.00%	0.00%	-	-
Professional development	39,917	39,917	131.59%	131.59%	17,236	17,236	-15.56%	-15.56%	20,412	20,412
Media services	189,823	189,823	21.67%	21.67%	156,010	156,010	-5.94%	-5.94%	165,870	165,870
General administration	1,024,206	1,024,206	-11.76%	9.78%	1,160,720	933,001	40.50%	12.94%	826,116	826,116
Building level administration	769,469	769,469	20.78%	20.78%	637,063	637,063	-4.50%	-4.50%	667,110	667,110
Operation of plant	1,697,292	1,611,952	-1.29%	1.61%	1,719,512	1,586,438	15.71%	6.75%	1,486,117	1,486,117
Security services	41,312	41,312	5.64%	5.64%	39,108	39,108	0.00%	0.00%	-	-
Pupil transportation	764,873	329,375	8.95%	-36.74%	702,031	520,655	-9.57%	-20.11%	776,313	651,754
Food services	679,414	(214,568)	-2.75%	-35.95%	698,659	(334,979)	4.58%	108.75%	668,052	(160,471)
Community services	215,437	99,245	6.21%	-191.46%	202,848	(108,510)	6.14%	-246.23%	191,122	74,205
Facility acquisition and const	-	(976,717)	-100.00%	-2911.26%	34,743	34,743	0.00%	0.00%	-	-
Debt services	68,358	68,358	-25.75%	-25.75%	92,060	92,060	-22.67%	-22.67%	119,045	119,045
	<u>\$ 12,659,105</u>	<u>8,436,913</u>	<u>-1.45%</u>	<u>-5.52%</u>	<u>\$ 12,845,144</u>	<u>8,929,929</u>	<u>12.54%</u>	<u>3.10%</u>	<u>\$ 11,414,293</u>	<u>8,661,549</u>

Governmental Funds Financial Analysis

The District uses funds to control and manage money for particular purposes (e.g., dedicated taxes and bond proceeds). The fund financial statements allow the District to demonstrate its stewardship over and accountability for resources provided by taxpayers and other entities. These statements also allow the reader to obtain more insight into the financial workings of the District and assess further the District's financial health.

The District completed the fiscal year ended June 30, 2022 with a combined fund balance for governmental funds (as presented in the balance sheet on page 11) of \$8,256,468 as compared to a combined fund balance of \$7,156,131 as of July 1, 2021, an increase of \$1,100,337.

The fund balance of the General Fund increased by \$21,748 in 2022 as compared to an increase of \$1,450,642 in 2021, due to an increase in revenues of \$1,369,515, and an increase in expenses of \$593,917, and a decrease in transfers out of \$653,296.

The major source of local revenue for operations is local property taxes amounting to \$2,853,120 and \$2,798,148 in 2022 and 2021, respectively. This amount is derived from the District's total levy of \$3.5942 and \$3.6293 per \$100 of assessed valuation, respectively. Other significant local revenues for 2022 and 2021 consist of \$1,579,832 and \$1,360,595, respectively, from sales tax, breakfast and lunch revenues of \$29,144 and \$50,306, respectively, student activity revenue of \$251,237 and \$225,033, respectively, and earnings on investments of \$112,923 and \$152,390, respectively.

County revenue of \$234,580 and \$224,059 for 2022 and 2021, respectively, was derived primarily from fines and state assessed utility tax receipts.

State funding makes up 46.4% and 42.9% of total revenues for 2022 and 2021, respectively. The Missouri state foundation basic formula increased in 2022 by \$109,787 to \$5,387,295. Other significant state revenues are:

	% Change		% Change		June 30, 2020
	June 30, 2022	2021 - 2022	June 30, 2021	2020 - 2021	
State transportation aid	\$ 167,376	3.73%	\$ 161,361	29.55%	\$ 124,559
Classroom trust fund	495,626	3.76%	477,688	24.18%	384,686
Early childhood special education	65,234	-23.06%	84,789	26.62%	66,964
Career education	19,304	1.82%	18,959	-13.18%	21,838
High need fund	8,521	-69.38%	27,827	0.00%	-

Federal food service reimbursements were \$838,498 and \$946,346, in 2022 and 2021, respectively. Title I revenues were \$519,423 and \$814,357 in 2022 and 2021, respectively. IDEA funding amounted to \$184,899 and \$314,708 for fiscal years 2022 and 2021, respectively. All other federal revenues are designated for special programs, such as instructional improvement, rural education initiative, coronavirus relief, and various other-directed grants.

Total governmental funds expenditures were \$13,895,601 and \$12,916,981 for the years ended in 2022 and 2021, respectively. The General Fund accounts for 34.8% and 42.0% of the total expenditures, respectively. The Special Revenue Fund accounts for 50.3% and 50.7%, respectively, of the expenditures and consists of certified salaries, teacher retirement, and insurance benefits. Capital Projects Fund expenditures for capital equipment and facility repairs and construction projects amounted to \$2,071,772 and \$934,141, respectively.

The following table summarizes the governmental fund revenues and expenditures for the years ended June 30, 2022, 2021 and 2020.

	<u>June 30, 2022</u>	<u>% Change 2021 - 2022</u>	<u>June 30, 2021</u>	<u>% Change 2020 - 2021</u>	<u>June 30, 2020</u>
Revenue					
Local	\$ 4,934,770	5.39%	\$ 4,682,235	3.81%	\$ 4,510,187
County	234,580	4.70%	224,059	-3.91%	233,179
State	6,166,248	-1.89%	6,285,214	6.09%	5,924,291
Federal	3,636,627	5.07%	3,461,110	56.36%	2,213,543
Other	1,856	572.46%	276	-39.47%	456
Receipts other Districts	21,857	228.92%	6,645	-8.53%	7,265
Total revenue	<u>\$ 14,995,938</u>	<u>2.29%</u>	<u>\$ 14,659,539</u>	<u>13.74%</u>	<u>\$ 12,888,921</u>
Expenditure					
Instruction	\$ 6,418,930	-3.75%	\$ 6,669,156	16.13%	\$ 5,742,735
Administration and support	3,957,877	2.84%	3,848,730	14.43%	3,363,479
Transportation	943,528	37.01%	688,660	-23.72%	902,807
Food services	672,491	-7.30%	725,410	8.54%	668,309
Community service	215,437	6.21%	202,848	6.14%	191,122
Debt service and facility acquisition and construction	1,687,338	115.72%	782,177	-49.40%	1,545,794
Total expenditures	<u>\$ 13,895,601</u>	<u>7.58%</u>	<u>\$ 12,916,981</u>	<u>4.05%</u>	<u>\$ 12,414,246</u>

General Fund and Total Budgetary Highlights

Over the course of each fiscal year, the School Board revises its budget to take into consideration expected changes in revenues or expenditures. Missouri Statutes for public school finance, Section 67.010, RSMo. requires a budget amendment if anticipated expenditures are in excess of budgetary goals. The original budget was adopted on June 17, 2021 and the final budget amendment was adopted on June 21, 2022.

A schedule showing the General Fund's original budget and the final budget compared with actual operating results is provided in this report on page 32.

The General Fund's actual revenues reflect an increase of \$861,355 which is 18.5% over the originally budgeted revenues. Most of this increase was within the state and federal revenue categories. The General Fund's final budgeted expenditures reflects an increase of \$34,761, which is 0.7% over the originally budgeted expenditures.

For fiscal year 2022, total actual revenues were more than the total originally budgeted revenues by \$514,819, primarily due to increases in state and federal funds. For fiscal year 2022, total actual expenditures were less than total originally budgeted expenditures by \$579,564.

Capital Assets

At June 30, 2022 and 2021, the District had \$11,344,327 and \$10,557,831 (net of accumulated depreciation), respectively, invested in a broad range of capital assets, including land, buildings, furniture, vehicles, and equipment. Increases during the year represent additions to those categories, while decreases represent retirements of assets during the year and depreciation for the year.

Assets which were capitalized as additions totaled \$1,522,184 and \$317,343 for 2022 and 2021, respectively. Depreciation amounted to \$735,688 and \$700,506 for 2022 and 2021, respectively.

Additional information on the District's capital assets can be found in Note 5 on page 21 of this report.

Debt Administration

At June 30, 2022, the District had \$2,450,000 of outstanding capital lease obligations compared to \$2,900,000 at June 30, 2021 and \$3,355,000 at June 30, 2020. Principal payments of \$450,000 caused the decrease in 2022 and principal payments of \$455,000 caused the decrease in 2021.

State statutes limit the amount of general obligation debt a school district may issue to 15% of the assessed valuation. The constitutional debt limitation of \$12,104,042 at June 30, 2022 is an increase of \$471,684 over the June 30, 2021 debt limitation of \$11,632,358. The legal debt margin available to the District at June 30, 2022 was \$12,104,042 compared to \$11,632,358 at June 30, 2021.

Additional information of the District's long-term obligations can be found in Note 6 on pages 22 of this report.

Economic Factors and Next Year's Budget

The District's administration is carefully watching developments unfolding at the Missouri legislature, the executive branch and the judicial system. In the past, the state has had budget cuts and the supporters of public education are seeking to protect the public school sector from even deeper funding cuts.

Contacting the District's Financial Management

While this Management's Discussion & Analysis is designed to provide a general overview of the financial condition and operations of the District, citizens groups, taxpayers, parents, students, investors or creditors may want further details. To obtain such details, please contact Superintendent Don Christensen at the District administration offices, Highway 60 East, Mountain View, Missouri 65548.

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MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Government-Wide Statements of Net Position
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>		
Assets:		
Cash	\$ 8,229,172	7,145,471
Prepaid payroll related withholdings	27,296	10,660
Capital assets, net of accumulated depreciation	11,344,327	10,557,831
Total assets	<u>19,600,795</u>	<u>17,713,962</u>
Deferred outflows of resources	-	-
Total assets and deferred outflows of resources	<u>\$ 19,600,795</u>	<u>17,713,962</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</u>		
Liabilities:		
Long-term debt payable		
Due within one year	\$ 495,000	450,000
Due in more than one year	1,955,000	2,450,000
Total liabilities	<u>2,450,000</u>	<u>2,900,000</u>
Deferred inflows of resources	-	-
Total liabilities and deferred inflows of resources	<u>2,450,000</u>	<u>2,900,000</u>
Net Position:		
Invested in capital assets, net of related debt	8,894,327	7,657,831
Restricted for:		
Capital projects	2,768,574	1,689,985
Unrestricted	5,487,894	5,466,146
Total net position	<u>17,150,795</u>	<u>14,813,962</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 19,600,795</u>	<u>17,713,962</u>

The accompanying notes are an integral part of these financial statements.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Government-Wide Statement of Activities

(modified cash basis)

For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
Instruction	\$ (6,509,387)	273,094	1,385,288	-	(4,851,005)
Attendance and guidance	(333,851)	-	-	-	(333,851)
Health services	(325,766)	-	56,081	-	(269,685)
Professional development	(39,917)	-	-	-	(39,917)
Media services	(189,823)	-	-	-	(189,823)
General administration	(1,024,206)	-	-	-	(1,024,206)
Building level administration	(769,469)	-	-	-	(769,469)
Operation of plant	(1,697,292)	-	33,462	51,878	(1,611,952)
Security services	(41,312)	-	-	-	(41,312)
Pupil transportation	(764,873)	-	167,376	268,122	(329,375)
Food services	(679,414)	29,144	864,838	-	214,568
Community services	(215,437)	-	116,192	-	(99,245)
Facility acquisition and construction	-	-	-	976,717	976,717
Interest and fees	(68,358)	-	-	-	(68,358)
Total	<u>\$ (12,659,105)</u>	<u>302,238</u>	<u>2,623,237</u>	<u>1,296,717</u>	<u>(8,436,913)</u>
General Revenues					
Local taxes and fees					4,776,046
State and federal grants not restricted to specific programs					5,882,921
Investment earnings					112,923
Other					1,856
Total general revenues					<u>10,773,746</u>
Change in Net Position					2,336,833
Net Position, beginning of year					<u>14,813,962</u>
Net Position, end of year					<u>\$ 17,150,795</u>

The accompanying notes are an integral part of these financial statements.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Government-Wide Statement of Activities (modified cash basis)

For the Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net
		Charges for services	Operating Grants and Contributions	Capital Grants and Contributions	(Expense) Revenue and Changes in Net Position
Governmental Activities					
Instruction	\$ (6,737,623)	231,678	1,761,124	-	(4,744,821)
Attendance and guidance	(336,139)	-	-	-	(336,139)
Health services	(311,392)	-	35,248	-	(276,144)
Professional development	(17,236)	-	-	-	(17,236)
Media services	(156,010)	-	-	-	(156,010)
General administration	(1,160,720)	-	227,719	-	(933,001)
Building level administration	(637,063)	-	-	-	(637,063)
Operation of plant	(1,719,512)	-	133,074	-	(1,586,438)
Pupil transportation	(702,031)	-	181,376	-	(520,655)
Food services	(698,659)	50,306	983,332	-	334,979
Community services	(202,848)	-	311,358	-	108,510
Interest and Fees	(92,060)	-	-	-	(92,060)
Total	<u>\$(12,845,144)</u>	<u>281,984</u>	<u>3,633,231</u>	<u>-</u>	<u>(8,929,929)</u>
General Revenues					
Local taxes and fees					4,478,565
State and federal grants not restricted to specific programs					6,113,093
Investment earnings					152,390
Other					276
Total general revenues					<u>10,744,324</u>
Change in Net Position					1,814,395
Net Position, beginning of year					<u>12,999,567</u>
Net Position, end of year					<u>\$14,813,962</u>

The accompanying notes are an integral part of these financial statements.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Balance Sheets

Governmental Funds (cash basis)

June 30, 2022 and 2021

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals
<u>June 30, 2022</u>				
<u>ASSETS</u>				
Cash	\$ 5,460,598	-	2,768,574	8,229,172
Prepaid payroll related withholdings	27,296	-	-	27,296
	<u>\$ 5,487,894</u>	<u>-</u>	<u>2,768,574</u>	<u>8,256,468</u>
<u>LIABILITIES</u>				
Total liabilities	\$ -	-	-	-
<u>FUND BALANCES</u>				
Fund balances:				
Restricted to capital projects	-	-	2,768,574	2,768,574
Unassigned	5,487,894	-	-	5,487,894
Total fund balances	<u>5,487,894</u>	<u>-</u>	<u>2,768,574</u>	<u>8,256,468</u>
	<u>\$ 5,487,894</u>	<u>-</u>	<u>2,768,574</u>	<u>8,256,468</u>
<u>June 30, 2021</u>				
<u>ASSETS</u>				
Cash	\$ 5,455,486	-	1,689,985	7,145,471
Prepaid payroll related withholdings	10,660	-	-	10,660
	<u>\$ 5,466,146</u>	<u>-</u>	<u>1,689,985</u>	<u>7,156,131</u>
<u>LIABILITIES</u>				
Total liabilities	\$ -	-	-	-
<u>FUND BALANCES</u>				
Fund balances:				
Restricted to capital projects	-	-	1,689,985	1,689,985
Unassigned	5,466,146	-	-	5,466,146
Total fund balances	<u>5,466,146</u>	<u>-</u>	<u>1,689,985</u>	<u>7,156,131</u>
	<u>\$ 5,466,146</u>	<u>-</u>	<u>1,689,985</u>	<u>7,156,131</u>

The accompanying notes are an integral part of these financial statements.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Reconciliations of the Balance Sheets - Governmental Funds
to the Government-Wide Statements of Net Position
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Amounts reported for governmental activities in the statement of net position are different due to the following:		
Total fund balances - Governmental Funds	\$ 8,256,468	7,156,131
Capital assets used in governmental activities are not financial resources and therefore not financial resources and therefore are not reported as assets in governmental funds.	11,344,327	10,557,831
Capital leases payable are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds.		
Capital leases payable	<u>(2,450,000)</u>	<u>(2,900,000)</u>
Total net position - Government-Wide Statement of Net Position	<u>\$ 17,150,795</u>	<u>14,813,962</u>

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Statement of Revenues,
Expenditures, and Changes in Fund Balances
Governmental Funds
(cash basis)

For the Year Ended June 30, 2022

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals
REVENUES COLLECTED:				
Local	\$ 3,564,277	606,887	763,606	4,934,770
County	133,571	79,056	21,953	234,580
State	653,649	5,099,666	412,933	6,166,248
Federal	1,135,508	1,204,402	1,296,717	3,636,627
Other	-	-	1,856	1,856
Receipts Other Districts	21,857	-	-	21,857
Total Revenues Collected	<u>5,508,862</u>	<u>6,990,011</u>	<u>2,497,065</u>	<u>14,995,938</u>
EXPENDITURES PAID:				
Instruction	1,128,404	5,263,040	27,486	6,418,930
Attendance and guidance	30,027	303,824	-	333,851
Health services	148,521	177,245	-	325,766
Professional development	39,917	-	-	39,917
Media services	36,134	153,689	-	189,823
General administration	605,084	407,959	-	1,013,043
Building level administration	208,958	560,511	-	769,469
Operation of plant	1,162,381	-	82,315	1,244,696
Security services	41,312	-	-	41,312
Pupil transportation	673,523	1,883	268,122	943,528
Food services	665,980	-	6,511	672,491
Community services	93,577	121,860	-	215,437
Facility acquisition and construction	-	-	1,168,980	1,168,980
Lease payments:				
Principal	-	-	450,000	450,000
Interest	-	-	66,558	66,558
Other fees	-	-	1,800	1,800
Total Expenditures Paid	<u>4,833,818</u>	<u>6,990,011</u>	<u>2,071,772</u>	<u>13,895,601</u>
Revenues collected over (under) expenditures paid	675,044	-	425,293	1,100,337
Other financing sources (uses): Transfers in (out)	(653,296)	-	653,296	-
Fund balances, beginning of year	<u>5,466,146</u>	<u>-</u>	<u>1,689,985</u>	<u>7,156,131</u>
Fund balances, end of year	<u>\$ 5,487,894</u>	<u>-</u>	<u>2,768,574</u>	<u>8,256,468</u>

The accompanying notes are an integral part of these financial statements.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds (cash basis)

For the Year Ended June 30, 2021

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals
REVENUES COLLECTED:				
Local	\$ 3,434,273	512,320	735,642	4,682,235
County	135,077	59,677	29,305	224,059
State	1,207,693	4,616,687	460,834	6,285,214
Federal	2,094,689	1,366,421	-	3,461,110
Other	-	-	276	276
Receipts other districts	6,645	-	-	6,645
Total Revenues Collected	<u>6,878,377</u>	<u>6,555,105</u>	<u>1,226,057</u>	<u>14,659,539</u>
EXPENDITURES PAID:				
Instruction	1,599,923	5,031,201	38,032	6,669,156
Attendance and guidance	25,803	240,943	3,315	270,061
Health services	156,754	154,638	-	311,392
Improvement of instruction	260	65,818	-	66,078
Professional development	17,236	-	-	17,236
Media services	53,567	102,443	-	156,010
General administration	790,022	358,520	-	1,148,542
Building level administration	167,209	469,854	-	637,063
Operation of plant	1,160,101	-	43,139	1,203,240
Security services	39,108	-	-	39,108
Pupil transportation	618,339	10,481	59,840	688,660
Food services	717,772	-	7,638	725,410
Community services	81,641	121,207	-	202,848
Facility acquisition and construction	-	-	235,117	235,117
Lease payments:				
Principal	-	-	455,000	455,000
Interest	-	-	92,060	92,060
Total Expenditures Paid	<u>5,427,735</u>	<u>6,555,105</u>	<u>934,141</u>	<u>12,916,981</u>
Revenues collected over (under) expenditures paid	1,450,642	-	291,916	1,742,558
Other financing sources (uses):				
Transfers in (out)	-	-	-	-
Fund balances, beginning of year	<u>4,015,504</u>	<u>-</u>	<u>1,398,069</u>	<u>5,413,573</u>
Fund balances, end of year	<u>\$ 5,466,146</u>	<u>-</u>	<u>1,689,985</u>	<u>7,156,131</u>

The accompanying notes are an integral part of these financial statements.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Reconciliations of the Statements of Revenues, Expenditures, and Changes in Fund
Balances - Governmental Funds to the Government-Wide Statements of Activities
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Amounts reported for governmental activities in the statement of activities are different due to the following:		
Net change in fund balances - Governmental Funds	\$ 1,100,337	1,742,558
Certain capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense.		
Depreciation expense	(735,688)	(700,506)
Capital outlays	1,522,184	317,343
Repayment of debt principal is an expenditure in the governmental funds, but it reduces long-term liabilities in the statement of net position and does not affect the statement of activities.		
	455,000	455,000
Change in net position - Government-Wide Statement of Activities	<u>\$ 2,341,833</u>	<u>1,814,395</u>

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2022 and 2021

Note 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships. Based upon the application of these criteria, there were no component units included in the District's reporting entity.

B. Basis of Presentation

The District's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements - The statement of net position and the statement of activities display information about the District as a whole. These statements report the non-fiduciary activities of the District that are governmental (i.e. generally supported by taxes and intergovernmental revenues). Fiduciary funds, if any, are not included in the government-wide financial statements.

The statement of net position presents the financial position of the District at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities and the remaining revenues that are not directly associated with specific programs. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions (including related investment earnings) that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues.

As a general rule, the effect of interfund activity, if any, has been eliminated from the government-wide financial statements.

Fund Financial Statements - The District maintains fund accounting in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at a more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a single column. Fiduciary funds, if any, are reported in separate statements, by type of activity.

Governmental Funds - Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are used. Current liabilities (if any) are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major governmental funds:

General Fund - Accounts for general activities of the District not accounted for in other specific funds.

Special Revenue Fund - Accounts for expenditures for certified employees involved in administration and instruction. It includes revenues restricted by the State and the local tax levy for the payment of salaries and certain benefits.

Debt Service Fund - Accounts for the accumulation of resources for, and the payment of, principal, interest and fiscal charges on general obligation long-term debt. The District's Debt Service Fund was inactive during 2022 and 2021.

Capital Projects Fund - Accounts for the proceeds of long-term debt, taxes and other revenues designated for acquisition or construction of major capital assets and other capital outlay purchases required by law or the State of Missouri Department of Elementary and Secondary Education ("DESE") regulations to be reported in the Capital Projects Fund.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements (continued)

June 30, 2022 and 2021

Note 1: Summary of Significant Accounting Policies (continued)

C. Basis of Accounting/Measurement Focus

The financial statements of the District have been prepared on the modified cash and cash bases of accounting, which are a comprehensive bases of accounting other than accounting principles generally accepted in the United States of America, applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting principles.

The measurement focus establishes the basis of accounting. The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. Differences in the modified cash basis and the cash basis of accounting arise in the recording of capital assets, the recognition of depreciation and the recording of long-term liabilities. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the governmental fund financial statements.

The government-wide financial statements are prepared using the flow of economic resources measurement focus and the modified cash basis of accounting. Revenues are recorded when received and expenses are recorded when paid. Long-term debt is recognized as liabilities when incurred. Payroll related liabilities originating from cash transactions (i.e. withholding and taxes) are recorded. Capital asset purchases are recorded as assets and depreciation is recognized.

The governmental fund financial statements are prepared using a flow of current financial resources measurement focus and the cash basis of accounting. Revenues are recognized when received and expenditures are recorded when paid. Proceeds from issuance of long-term debt are recognized when received and payment of long-term debt principal is reported as an expenditure when paid. Payroll related liabilities originating from cash transactions (i.e. withholding and taxes) are recorded. Capital asset purchases are recorded as expenditures and depreciation is not recognized.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements, and donations. Revenues from property taxes are recognized in the period the cash is received by the District. Revenues from grants, entitlements, and donations are recognized when the cash is received.

C. Budgets and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the budgetary comparison schedules:

- 1) In accordance with Chapter 67, RSMo, the District adopts a budget for each fund.
- 2) The superintendent, who serves as the budget officer, submits to the Board of Education a proposed budget for the fiscal year beginning on July 1. The proposed budget includes estimated revenues and proposed expenditures for all district funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues 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) 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 budgetary comparison schedules included in the financial statements. Budgeted amounts are presented both as originally adopted and as finally amended by the Board of Education. Expenditures of a particular fund may not legally exceed the budgeted expenditures for that fund.
- 6) Budgets for District funds are prepared and adopted on the cash basis (budget basis), recognizing revenues when received and expenditures when paid. The actual results of operations presented in the budgetary comparison schedules are presented in accordance with the budget basis to provide a meaningful comparison of actual results with the budget.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements (continued)

June 30, 2022 and 2021

Note 1: Summary of Significant Accounting Policies (continued)

E. Cash and Temporary Investments

Cash resources of the individual funds, except the Debt Service Fund, are combined to form a pool of cash and temporary investments which is managed by the District treasurer. Investments of the pooled accounts may consist primarily of certificates of deposit and U.S. Government securities, carried at cost, which approximates market. Interest income is allocated to contributing funds based on cash and temporary investment balances. The Debt Service Fund cash is statutorily required to be maintained in a separate set of cash and temporary investment accounts.

F. Property Taxes and Other Revenues

Property tax revenue is recognized in the fiscal year which the taxes are received by the District. Federal and state grant aid is reported as revenue when the reimbursement is received. Unrestricted aid is reported as revenue in the fiscal year the cash is received.

G. Capital Assets

In the Government-wide Financial Statements, capital assets are recorded at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated assets are recorded at their estimated fair value as of the date received. Land is not depreciated, and other capital assets are depreciated over their useful lives of 5 to 40 years, using the straight-line method.

H. Subsequent Events

Subsequent events have been evaluated through **October 31, 2022**, which is the audit report date.

The District's operations may be affected by the ongoing outbreak of the Coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the District's financial position, operations, and cash flows. Possible effects may include, but not limited to disruption to the District's revenue, absenteeism and reduction in force, unavailability of products and supplies used in operations, and a decline in value of assets held by the District, including property and equipment and marketable securities.

I. Interfund Transfers

Annually, the District makes transfers between funds to cover disbursements and build fund balances as allowed by DESE and state law.

J. Pension Plans

The District is required by state law to participate in the Public School Retirement System of Missouri and the Public Education Employees Retirement System of Missouri retirement plans. Financial reporting information pertaining to the District's participation in the Public School Retirement System of Missouri (PSRS) and the Public Education Employee Retirement System of Missouri (PEERS) is prepared in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions, as amended by GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date.

The fiduciary net position, as well as additions to and deductions from the fiduciary net position, of PSRS and PEERS have been determined on the same basis as they are reported by PSRS and PEERS. The PSRS and PEERS financial statements were prepared using the accrual basis of accounting. The fiduciary net position would be reflected in the measurement of the District's net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense. However, due to the District's Government-Wide financial statements being prepared using the modified cash basis of accounting, these amounts are not recorded.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements (continued)

June 30, 2022 and 2021

Note 1: Summary of Significant Accounting Policies (continued)

K. 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, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted net position: All other 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.

L. Fund Balance Classification

Governmental fund equity is classified as fund balance. Fund balance is further classified as non-spendable, restricted, committed, assigned, and unassigned. Proprietary fund equity, if any, is classified the same as in the government-wide statements.

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

The District has determined that when both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it. When committed, assigned and unassigned funds are available for expenditure, committed funds are to be spent first, assigned funds second, and unassigned funds last. The classifications used in the governmental fund financial statements are as follows:

Non-spendable Fund Balance consists of funds that cannot be spent due to their form (e.g., inventories and prepaid) or that legally or contractually must be maintained intact.

Restricted Fund Balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance consists of funds that are set aside for a specific purpose by the District's highest level of decision-making authority. Formal action by the Board to commit funds must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the District's highest level of decision-making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.

Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All funds in the category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

M. Prior year reclassifications

Prior year amounts have been reclassified to match current year classifications, if necessary.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements (continued)

June 30, 2022 and 2021

Note 2: Cash and Investments

The District maintains a cash and temporary cash investment pool that is available for use by all funds, except the Debt Service Fund, which is required by statute to be kept separate. Each fund type's portion of this pool is displayed on the Governmental Funds Balance Sheet as "Cash" under each fund's caption. Interest income received is allocated to contributing funds based on cash and temporary investment balances.

Deposits - All deposits with financial institutions must be collateralized in an amount at least equal to uninsured deposits.

Investments - The District may purchase any investments allowed by the State Treasurer. These include (1) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than five years from the date of purchase, (2) repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law, (3) bankers' acceptances, and (4) commercial paper. Investments, if any, are reported at fair value as of June 30, 2022 and 2021, respectively. The District had no investments held by fiscal agents as of June 30, 2022 and 2021.

At June 30, 2022, the District had bank balances of \$9,401,448 which were covered by federal depository insurance and by collateral held at the District's safekeeping bank agent, in the District's name.

Interest Rate Risk: The District's investment policy structures its portfolio so that certificates of deposit and other investments mature to meet cash requirements for operations to avoid redeeming investments at a pre-maturity or open market loss. Consequently, the District invests its operating funds in short-term securities.

Note 3: 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. All unpaid taxes become delinquent January 1, of the following year. The county collects the property tax and remits it to the District on a monthly basis.

The assessed valuation of the tangible property for the calendar years 2021 and 2020 for purposes of local taxation was \$80,693,616 and \$77,549,053, respectively. At June 30, 2022 and 2021, the District was not subject to any property tax abatement agreements.

The tax levies per \$100 of the assessed valuation of taxable property for the calendar years of 2021 and 2020 for purpose of local taxation were:

	2021		2020	
	<u>Unadjusted</u>	<u>Adjusted</u>	<u>Unadjusted</u>	<u>Adjusted</u>
General Fund	\$ 2.7493	2.7493	2.7747	2.7747
Capital Projects Fund	0.8449	0.8449	0.8546	0.8546
Total	<u>\$ 3.5942</u>	<u>3.5942</u>	<u>3.6293</u>	<u>3.6293</u>

The receipts of current and delinquent property taxes during the fiscal years ended June 30, 2022 and 2021, aggregated approximately 98.4% and 99.4%, respectively, of the current assessment computed on the basis of the levy as shown above.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements (continued)

June 30, 2022 and 2021

Note 4: Contingencies

From time to time, the District is a defendant in various lawsuits and/or arbitration claims. Although the outcome of such cases of action are not presently determinable, in the opinion of the District's management and legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

Note 5: Capital Assets

A summary of changes in capital assets for the years ended June 30, 2022 and 2021 follows:

	Balances July 1, 2021	Additions	Deletions	Balances June 30, 2021	Additions	Deletions	Balances June 30, 2022
Land	\$ 7,000	-	-	7,000	-	-	7,000
Buildings	16,175,401	226,622	-	16,402,023	1,036,603	-	17,438,626
Furniture, Equipment, and vehicles	4,374,959	90,721	-	4,465,680	485,581	-	4,951,261
	<u>\$ 20,557,360</u>	<u>317,343</u>	<u>-</u>	<u>20,874,703</u>	<u>1,522,184</u>	<u>-</u>	<u>22,396,887</u>

A summary of changes in accumulated depreciation for the years ended June 30, 2022 and 2021 follows:

	Balances July 1, 2021	Additions	Deletions	Balances June 30, 2021	Additions	Deletions	Balances June 30, 2022
Buildings	\$ 6,055,404	498,045	-	6,553,449	508,941	-	7,062,390
Furniture, Equipment, and vehicles	3,560,962	202,461	-	3,763,423	226,747	-	3,990,170
	<u>\$ 9,616,366</u>	<u>700,506</u>	<u>-</u>	<u>10,316,872</u>	<u>735,688</u>	<u>-</u>	<u>11,052,560</u>

A summary of the allocation of depreciation by activity for the years ended June 30, 2022 and 2021 follows:

	2022	2021
Instruction	\$ 90,457	91,710
General administration	11,163	12,178
Operation of plant	534,911	516,272
Transportation	89,467	73,211
Food service	9,690	7,135
	<u>\$ 735,688</u>	<u>700,506</u>

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements (continued)

June 30, 2022 and 2021

Note 6: Long-term Debt

Right-of-Use Leases

During 2013, the District issued \$5,885,000 of Series 2012 Lease Refunding Certificates for the purpose of redeeming higher interest paying Series 2009 Lease Certificates of \$5,605,000 callable in March 2014. The lease certificates are payable in varying principal annual installments during 2015 through 2027, with varying annual interest rates of 1.25% to 3.5%.

The following is a summary of right of use lease transactions for the years ended June 30, 2022 and 2021:

	<u>Series 2012</u>	<u>Total</u>
Capital leases payable July 1, 2020	\$3,355,000	3,355,000
Principal payments	<u>(455,000)</u>	<u>(455,000)</u>
Capital leases payable June 30, 2021	2,900,000	2,900,000
Principal payments	<u>(450,000)</u>	<u>(450,000)</u>
Capital leases payable June 30, 2022	<u>\$2,450,000</u>	<u>2,450,000</u>

The following is a summary of the future lease payments under the Series 2012 capital lease:

<u>Fiscal Year</u> <u>Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 495,000	80,790	575,790
2024	495,000	65,445	560,445
2025	490,000	49,605	539,605
2026	515,000	33,435	548,435
2027	<u>455,000</u>	<u>15,925</u>	<u>470,925</u>
	<u>\$2,450,000</u>	<u>245,200</u>	<u>2,695,200</u>
Less amounts representing interest			<u>(245,200)</u>
Net Lease Payments			<u>\$ 2,450,000</u>

Article VI, Section 26 (b), Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a District to 15 percent of the assessed valuation of the District (including state-assessed railroad and utilities). The legal debt margin (computed excluding state-assessed railroad and utility) of the District at June 30, 2022 was:

Constitutional debt limit	\$12,104,042
General obligation bonds payable	-
Amount in Debt Service Fund available for payment of principal - balance sheet	<u>-</u>
Legal debt margin	<u>\$ 12,104,042</u>

At June 30, 2022, the District was in compliance with the above article of the Constitution of Missouri.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Notes to Financial Statements (continued)
June 30, 2022 and 2021

Note 7: Risk Management

The District is exposed to various risks of loss from torts; theft of, damage to and destruction of assets; business interruption; errors and omissions; natural disasters, and employee injuries and/or illnesses. The District has transferred its risk by obtaining coverage with commercial insurance companies. There has been no significant reduction in insurance coverage from the prior year.

Note 8: Healthcare and Other Post-Employment Benefits

Plan Description. The Mountain View-Birch Tree R-III School District provides its Healthcare Plan annually through its single employer defined benefit plan, including available health care coverage for the District's retired employees, if so elected. The Plan provides health care coverage for certain persons (and their dependents) who are currently employed or retired from the school district. Current employees' premiums are funded via a combination of payroll contributions from such employees and District contributions. Retiree premiums are funded solely via retiree contributions.

Funding Policy. Contribution requirements under the pay-as-you-go plans were actuarially determined each fiscal year ended June 30 by independent health care insurance providers chosen by the District during a formal bidding process. Monthly contribution rates vary depending upon coverage elected for employees and/or their family.

	2022	2021	2020
Insurance provider	Anthem	Anthem	Coventry
Employee coverage			
Monthly healthcare contribution rates ranged as follows:	\$116 to \$1,135	\$521 and \$1,384	\$519 and \$1,447
Healthcare costs for current employees and dependents is summarized as follows:			
Employee paid contributions	\$ 454,513	211,746	261,255
District paid contributions	1,208,412	930,240	775,213
Total employee healthcare costs	\$ 1,662,925	1,141,986	1,036,468
Retiree coverage			
Number of retirees electing coverage	18	18	18
Monthly healthcare contribution rates ranged as follows:	\$372 to \$1,591	\$455 to \$1,755	\$519 to \$1,447
Healthcare costs for retired employees and dependents is summarized as follows:			
Retired employee paid contributions	\$ 60,098	72,761	83,459
District paid contributions	-	-	-
Total Retiree healthcare costs	\$ 60,098	72,761	83,459

Note 9: Pension Plans

General Information

Introduction. The following information is derived from the audited financial statements of PSRS and PEERS, which can be obtained at www.psrs-peers.org. The information presented applies to both PSRS and PEERS unless otherwise indicated.

PSRS 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 PSRS, Missouri State Teachers' Association, Missouri State High School Activities Association, and certain employee 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 Section 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' benefit are further calculated at two-thirds the normal benefit amount.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements (continued)

June 30, 2022 and 2021

Note 9: Pension Plans (continued)

General Information (continued)

Benefits Provided. PSRS is 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 least age 60 and have a minimum of 5 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.

Contributions. PSRS members were required to contribute 14.5% of their annual covered salary for fiscal years 2020, 2021 and 2022. Employers were required to match the contributions made by the 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. Contributions for employees of the State of Missouri were made by the state in accordance with the actuarially determined contribution rate needed to fund current costs and prior service costs of state employees as authorized in Section 104.342.8 RSMo.

The District's contributions remitted to PSRS were \$843,298, \$783,824, and \$770,457 for the years ended June 30, 2022, 2021, and 2020, respectively.

PEERS 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 Schools 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 PSRS must contribute to PEERS. Employees of the System who do not hold Missouri educator certificates also contribute 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. PEERS 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 5 years of service, (b) have 30 years of service, or (c) qualify for benefits under the "Rule of 80" (service plus 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 62), which is calculated using a 0.8% benefit factor. Actuarially age-reduced retirement benefits are available for 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.

Contributions. PEERS members were required to contribute 6.86% of their annual covered salary during fiscal years 2020, 2021 and 2022. Employers were required to match the contributions made by the employee. 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 remitted to PEERS were \$124,208, \$113,371, and \$101,647 for the years ended June 30, 2022, 2021, and 2020, respectively.

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 the 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.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements (continued)

June 30, 2022 and 2021

Note 9: Pension Plans (continued)

General Information (continued)

- 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 adjustments 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.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

PSRS: At June 30, 2022, the District had a liability of \$2,331,108 for its proportionate share of the net pension liability. The net pension liability for the plan in total was measured as of June 30, 2021, and determined by an actuarial valuation as of that date. The District's proportionate share of the total net pension liability was based on the ratio of its actual contributions of \$783,824 paid to PSRS for the year ended June 30, 2021, relative to the actual contributions of \$744,694,744 from all participating employers. At June 30, 2021, the District proportionate share was 0.01,053%.

At June 30, 2022, the District had deferred outflows of resources and deferred inflows of resources from the following sources related to PSRS pension benefits:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Balance of Deferred Outflows and Inflows Due to:		
Differences between expected and actual experience	\$ 870,804	208,646
Changes of assumptions	956,415	-
Net difference between projected and actual earnings on pension plan investments	1,099,165	7,063,576
Changes in proportion and differences between Employer contributions and proportionate share of contributions	84,306	121,055
Employer contributions subsequent to the measurement date	843,298	-
	<u>\$ 3,853,988</u>	<u>7,393,277</u>

The District had \$843,298 as deferred outflows of resources to pensions resulting from contributions subsequent to the measurement date of June 30, 2021 that will be recognized as a reduction to the District's net pension liability in the year ended June 30, 2022. Other amounts reported as collective deferred (inflows) / outflows of resources to be recognized in pension expense:

Year Ending June 30:	
2022	\$ (930,550)
2023	(980,258)
2024	(1,181,980)
2025	(1,474,246)
2026	184,446
Thereafter	-
	<u>\$ (4,382,588)</u>

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements (continued)

June 30, 2022 and 2021

PEERS: At June 30, 2022, the District had a liability of \$96,923 for its proportionate share of the net pension liability. The net pension liability for the plan in total was measured as of June 30, 2021 and determined by an actuarial valuation as of that date. The District's proportionate share of the total net pension liability was based on the ratio of its actual contributions of \$113,101 paid to PEERS for the year ended June 30, 2021, relative to the actual contributions of \$125,712,392 from all participating employers. At June 30, 2021, the District's proportionate share was 0.0900%.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued):

At June 30, 2022, the District had deferred outflows of resources and deferred inflows of resources from the following sources related to PEERS pension benefits:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Balance of Deferred Outflows and Inflows Due to:		
Differences between expected and actual experience	\$ 56,072	5,031
Changes of assumptions	52,127	-
Net difference between projected and actual earnings on pension plan investments	116,390	764,473
Changes in proportion and differences between Employer contributions and proportionate share of contributions	46,080	10,424
Employer contributions subsequent to the measurement date	124,208	-
	<u>\$ 394,877</u>	<u>779,928</u>

The District had \$124,208 as deferred outflows of resources to pensions resulting from contributions subsequent to the measurement date of June 30, 2021 that will be recognized as a reduction to the District's net pension liability in the year ended June 30, 2022. Other amounts reported as collective deferred (inflows) / outflows of resources to be recognized in pension expense:

Year Ending June 30:	
2022	\$ (97,215)
2023	(82,313)
2024	(140,659)
2025	(189,071)
2026	-
Thereafter	-
	<u>\$ (509,258)</u>

Actuarial Assumptions:

Actuarial valuations of the Systems involve assumptions about the probability of occurrence of events far into the future in order to estimate the reported amounts. Examples include assumptions about future employment, salary increases, and mortality. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Board of Trustees adopts actuarial assumptions, each of which individually represents a reasonable long-term estimate of anticipated experience of the Systems, derived from experience studies conducted every fifth year and from Board policies concerning investments and COLAs. The most recent comprehensive experience studies were completed in May 2021. All economic and demographic assumptions were reviewed, and certain assumptions were updated, where appropriate, based on the results of the studies and effective with June 30, 2021 valuation. Significant actuarial assumption and methods are detailed below. For additional information please refer to the Systems' Annual Comprehensive Financial Report (ACFR). The next experience studies are scheduled for 2026.

Significant actuarial assumptions and other inputs used to measure total pension liability:

Measurement date	June 30, 2021
Valuation date	June 30, 2021
Expected return on investments	7.30% net of investment expenses and including 2.00% inflation

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements (continued)

June 30, 2022 and 2021

Actuarial Assumptions (continued):

Significant actuarial assumptions and other inputs used to measure total pension liability continued:

Inflation	2.00% per annum
Total Payroll Growth	<p>PSRS: 2.25% per annum, consisting of 2.00% inflation, 0.125% real wage growth due to the inclusion of active health care costs in pensionable earnings, and 0.125% of real wage growth due to productivity.</p> <p>PEERS: 2.50% per annum, consisting of 2.00% inflation, 0.25% real wage growth due to the inclusion of active health care costs in pensionable earnings, and 0.25% of real wage growth due to productivity.</p>
Future salary increases	<p>PSRS: 2.625% - 8.875%, depending on service and including 2.00% inflation, 0.125% real wage growth due to the inclusion of active health care costs in pensionable earnings, 0.125% of real growth due to productivity, and real wage growth for merit.</p> <p>PEERS: 3.25% - 9.75%, depending on service and including 2.00% inflation, 0.25% real wage growth due to the inclusion of active health care costs in pensionable earnings, 0.25% of real wage growth due to productivity, and real wage growth for merit.</p>
Cost of living increases	<p>PSRS & PEERS: Given that the actual increase in the CPI-U index from June 2020 to June 2021 was 5.39%, the Board approved an actual cost-of-living adjustments (COLA) as of January 1, 2022 of 5.00%, in accordance with the Board's funding policy and Missouri statutes, compared to an assumed COLA of 2.00%. Future COLAs assumed in the valuation are 2.00% as of January 1, 2023 and January 1, 2024, and 1.35% each January 1, thereafter. This COLA assumption is based on the 20-year stochastic analysis of inflation performed in the 2021 experience study, the application of the Board's COLA policy, and the short-term expectations of COLA due to the recent CPI activity. It is also based on the current policy of the Board to grant a COLA on each January 1.</p> <p>The COLA applies to service retirements and beneficiary annuities. The COLA does not apply to the benefits for in-service death payable to spouses (where the spouse is over age 60), and does not apply to the spouse with children pre-retirement death benefit, the dependent children pre-retirement death benefit, or the dependent parent death benefit. The total lifetime COLA cannot exceed 80% of the original benefit. PSRS members receive a COLA on the second January after retirement, while PEERS members receive a COLA on the fourth January after retirement.</p>
Mortality assumptions:	
Actives	<p>PSRS: Experience-adjusted Pub-2010 Teacher Mortality Table for Employees projected from 2010 to 2018 using the MP-2020 improvement scale and multiplied by the healthy retiree experience-based adjustment factors at all ages for both males and females, with generational improvement after 2018 using the MP-2020 improvement scale.</p> <p>PEERS: Experience-adjusted Pub-2010 General (Below-Median Income) Mortality Table for Employees projected from 2010 to 2018 using the MP-2020 improvement scale and multiplied by the healthy retiree experience-based adjustment factors at all ages for both males and females, with generational improvement after 2018 using the MP-2020 improvement scale</p>

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements (continued)

June 30, 2022 and 2021

Actuarial Assumptions (continued):

Significant actuarial assumptions and other inputs used to measure total pension liability continued:

Mortality assumptions (continued):

Actives (continued) PEERS: Experience-adjusted Pub-2010 General (Below-Median Income) Mortality Table for Employees projected from 2010 to 2018 using the MP-2020 improvement scale and multiplied by the healthy retiree experience-based adjustment factors at all ages for both males and females, with generational improvement after 2018 using the MP-2020 improvement scale

Non-disabled retirees: PSRS: Mortality rates for non-disabled retirees and beneficiaries are based on the Pub-2010 Teachers Mortality Table for Healthy Retirees and the Pub-2010 Teachers Mortality Table for Contingent Survivors, respectively. The tables are projected from 2010 to 2018 using the MP-2020 improvement scale and multiplied by the experience-based adjustment factors shown in the tables below at all ages for both males and females, with generational improvement after 2018 using the MP-2020 improvement scale.

	Males	Females
Non-Disabled	1.10	1.04
Contingent Survivor	1.18	1.07

PEERS: Mortality rates from non-disabled retirees and beneficiaries are based on the Pub-2010 General (Below-Median Income) Mortality Table for Healthy Retirees and the Pub-2010 General (Below-Median Income) Mortality Table for Contingent Survivors, respectively. The tables are projected from 2010 to 2018 using the MP-2020 improvement scale and multiplied by the experience-based adjustment factors shown in the tables below at all ages for both males and females, with generational improvement after 2018 using the MP-2020 improvement scale.

	Males	Females
Non-Disabled	1.13	0.94
Contingent Survivor	1.01	1.07

Disabled retirees PSRS: Experience-adjusted Pub-2010 Teacher Disability Mortality Table, projected from 2010 to 2018 using the MP-2020 improvement scale and multiplied by the healthy retiree experience-based adjustment factors at all ages for both males and females, with generational improvement after 2018 using the MP-2020 improvement scale.

PEERS: Experience-adjusted Pub-2010 General Disability Mortality Table projected from 2010-2018 using the MP-2020 improvement scale and multiplied by the healthy retiree experience-based adjustment factors at all ages for both males and females, with generational improvement after 2018 using the MP-2020 improvement scale.

Changes in actuarial assumptions and methods:

PSRS & PEERS

An experience study was completed in May 2021 resulting in an update to the following assumptions:

1. The long-term inflation assumption decreased from 2.25% to 2.00%.
2. The expected return on assets assumption was decreased from 7.50% to 7.30%.
3. The cost-of-living increase assumption was changed to be 2.00% in January 1, 2022, 2023, and 2024, and 1.35% on each January 1 thereafter.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements (continued)

June 30, 2022 and 2021

Actuarial Assumptions (continued):

Significant actuarial assumptions and other inputs used to measure total pension liability continued:

PSRS

4. The total payroll growth assumption was decreased from 2.75% to 2.25%.
5. The future salary growth assumption was decreased from 3.00%-9.50%, depending on service, to 2.625%-8.875% depending on service.
6. The mortality assumptions were changed to reflect the PubT-2010 (Teacher) mortality tables, with adjustments based on actual member mortality experience from 2015-2020, and to incorporate future mortality improvement on a generational basis in accordance with the MP-2020 improvement scale.
7. Other demographic assumptions were also changed based on actual member demographic experience from 2015-2020.

PEERS

8. The total payroll growth assumption decreased from 3.25% to 2.50%.
9. The future salary growth assumption was decreased from 4.00%-11.00%, depending on service, to 3.25%-9.75%, depending on service.
10. The mortality assumptions were changed to reflect the PubG-2010(B) (General Employee, Below-Median Income) mortality tables, with adjustments based on actual member mortality experience from 2015-2020, and to incorporate future mortality improvement on a generational basis in accordance with the MP-2020 improvement scale.

Fiduciary Net Position

PSRS and PEERS issues a publicly available financial report (CAFR) that can be obtained at www.psrs-peers.org.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Notes to Financial Statements (continued)

June 30, 2022 and 2021

Actuarial Assumptions (continued):

Significant actuarial assumptions and other inputs used to measure total pension liability continued:

Expected Rate of Return

The long-term expected rate of return on investments was determined in accordance with the Actuarial Standard of Practice (ASOP) No. 27, Selection of Economic Assumptions for Measuring Pension Obligations. ASOP No. 27 provides guidance on the selection of an appropriate assumed rate of return. The long-term expected rate of return on the Systems' investments were determined using a building-block method in which best-estimate ranges of expected future real rates of returns (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Systems' target allocation as of June 30, 2021 are summarized below.

Asset Class	Target Asset Allocation	Long-term Expected Real Return Arithmetic Basis
U.S. Public Entity	23.0%	4.81%
Public Credit	0.0%	0.80%
Hedged Assets	6.0%	2.39%
Non-U.S. Public Equity	16.0%	6.88%
U.S. Treasuries	20.0%	-0.02%
U.S. TIPS	0.0%	0.29%
Private Credit	8.0%	5.61%
Private Equity	16.0%	10.90%
Private Real Estate	11.0%	7.47%
Total	100.0%	

Discount rate

The long-term expected rate of return used to measure the total pension liability was 7.30% as of June 30, 2021 and is consistent with the long-term expected geometric return on plan investments. The Board of Trustees adopted a new actuarial assumed rate of return of 7.30% effective with the June 30, 2021 valuation based on the actuarial experience studies conducted during the current fiscal year. The projection of cash flows used to determine the discount rate assumed that employer contributions would be made at the actuarially calculated rate computed in accordance with assumptions and methods stated in the funding policy adopted by the Board of Trustees, which requires payment of the normal cost and amortization of the unfunded actuarially accrued liability in level percent of employee payroll installments over 30 years utilizing a closed period, layered approach. Based on this assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Discount rate sensitivity

The sensitivity of the District's net pension liabilities to changes in the discount rate is presented below. The District's net pension liabilities calculated using the discount rate of 7.30% is presented as well as the net pension liabilities (assets) using a discount rate that is 1.0% lower (6.30%) or 1.0% higher (8.30%) than the current rate.

	Discount Rate	1% Decrease (6.30%)	Current Rate (7.30%)	1% Increase (8.30%)
Proportionate share of the net pension liability				
PSRS		\$ 9,384,866	2,331,108	(3,509,045)
PEERS		820,745	96,923	(507,122)
Totals		\$ 10,205,611	2,428,031	(4,016,167)

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Budgetary Comparison Schedule

General Fund

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Final Budget to Actual Variance
Revenues:				
Local	\$ 3,386,606	3,564,277	3,564,277	-
County	147,000	133,571	133,571	-
State	155,166	653,649	653,649	-
Federal	958,735	1,135,508	1,135,508	-
Receipts other districts	-	21,857	21,857	-
Total Revenues	4,647,507	5,508,862	5,508,862	-
Expenditures:				
Instruction	1,152,701	1,128,404	1,128,404	-
Attendance and guidance	74,219	30,027	30,027	-
Health services	168,853	148,521	148,521	-
Professional development	56,250	39,917	39,917	-
Media services	45,873	36,134	36,134	-
General administration	537,400	605,084	605,084	-
Building level administration	204,068	208,958	208,958	-
Operation of plant	1,169,504	1,162,381	1,162,381	-
Security services	1,500	41,312	41,312	-
Pupil transportation	634,807	673,523	673,523	-
Food services	657,712	665,980	665,980	-
Community services	96,170	93,577	93,577	-
Total Expenditures	4,799,057	4,833,818	4,833,818	-
Revenues over (under) expenditures	(151,550)	675,044	675,044	-
Other financing (uses):				
Transfers	-	(653,296)	(653,296)	-
Fund balance, beginning of year	5,466,146	5,466,146	5,466,146	-
Fund balance, end of year	\$ 5,314,596	5,487,894	5,487,894	-

The accompanying notes are an integral part of these financial statements.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
 Budgetary Comparison Schedule
 Special Revenue Fund
 For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Final Budget to Actual Variance
Revenues:				
Local	\$ 389,272	606,887	606,887	-
County	69,500	79,056	79,056	-
State	5,509,674	5,099,666	5,099,666	-
Federal	1,397,443	1,204,402	1,204,402	-
Total Revenues	7,365,889	6,990,011	6,990,011	-
Expenditures:				
Instruction	5,558,392	5,263,040	5,263,040	-
Attendance and guidance	310,820	303,824	303,824	-
Health services	183,317	177,245	177,245	-
Professional development	3,940	-	-	-
Media services	154,088	153,689	153,689	-
General administration	408,086	407,959	407,959	-
Building level administration	561,049	560,511	560,511	-
Pupil transportation	19,132	1,883	1,883	-
Community services	133,985	121,860	121,860	-
Total Expenditures	7,332,809	6,990,011	6,990,011	-
Revenues over expenditures	33,080	-	-	-
Other financing sources:				
Transfers	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$ 33,080	-	-	-

The accompanying notes are an integral part of these financial statements.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
 Budgetary Comparison Schedule
 Capital Projects Fund
 For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Final Budget to Actual Variance
Revenues:				
Local	\$ 721,887	763,606	763,606	-
County	-	21,953	21,953	-
State	450,997	412,933	412,933	-
Federal	1,294,839	1,296,717	1,296,717	-
Other	-	1,856	1,856	-
Total Revenues	<u>2,467,723</u>	<u>2,497,065</u>	<u>2,497,065</u>	<u>-</u>
Expenditures:				
Instruction	69,700	27,486	27,486	-
General administration	29,000	-	-	-
Building level administration	4,000	-	-	-
Operation of plant	16,800	82,315	82,315	-
Pupil transportation	323,122	268,122	268,122	-
Food services	4,000	6,511	6,511	-
Facility acquisition and construction	1,380,217	1,168,980	1,168,980	-
Capital lease payments:				
Principal	450,000	450,000	450,000	-
Interest	66,460	66,558	66,558	-
Other fees	-	1,800	1,800	-
Total Expenditures	<u>2,343,299</u>	<u>2,071,772</u>	<u>2,071,772</u>	<u>-</u>
Revenues over expenditures	124,424	425,293	425,293	-
Other financing sources:				
Transfers	-	653,296	653,296	-
Fund balance, beginning of year	<u>1,689,985</u>	<u>1,689,985</u>	<u>1,689,985</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,814,409</u>	<u>2,768,574</u>	<u>2,768,574</u>	<u>-</u>

The accompanying notes are an integral part of these financial statements.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Schedule of Proportionate Share of the Net Pension Liability and Related Ratios (PSRS)
and Schedule of Employer Contributions
June 30, 2022 and 2021

District Fiscal Year Ended*	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Actual Covered Member Payroll	Net Pension Liability (Asset) as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability
6/30/14	0.1170%	\$ 4,800,013	\$ 5,220,429	91.95%	89.34%
6/30/15	0.1139%	6,575,288	5,179,409	126.95%	85.78%
6/30/16	0.1064%	7,916,850	4,922,659	160.82%	82.18%
6/30/17	0.1035%	7,474,279	4,887,060	152.94%	83.77%
6/30/18	0.1044%	7,769,925	5,037,859	154.23%	84.06%
6/30/19	0.1063%	7,845,015	5,218,992	150.32%	84.62%
6/30/20	0.1065%	9,511,213	5,324,824	178.62%	82.01%
6/30/21	0.1053%	2,331,108	5,435,946	42.88%	95.81%

PSRS Fiscal Year Ended	Statutorily Required Contribution	Actual Employer Contributions	Contribution Excess/ (Deficiency)	Actual Covered Member Payroll	Contributions as a percentage of covered payroll
6/30/2013	\$ 722,345	\$ 722,345	\$ -	\$ 4,987,123	14.48%
6/30/2014	753,423	753,423	-	5,220,429	14.43%
6/30/2015	748,048	748,048	-	5,179,409	14.44%
6/30/2016	712,921	712,921	-	4,922,659	14.48%
6/30/2017	707,698	707,698	-	4,887,060	14.48%
6/30/2018	727,713	727,713	-	5,037,859	14.44%
6/30/2019	756,756	756,756	-	5,218,992	14.50%
6/30/2020	770,956	770,956	-	5,324,824	14.48%
6/30/2021	783,824	783,824	-	5,435,946	14.42%

Note: These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

* The data provided in the schedule is based as of the measurement date of PSRS' net pension liability, which is as of the beginning of the District's fiscal year.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Schedule of Proportionate Share of the Net Pension Liability and Related Ratios (PEERS)
and Schedule of Employer Contributions
June 30, 2022 and 2021

District Fiscal Year Ended*	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Actual Covered Member Payroll	Net Pension Liability (Asset) as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability
6/30/14	0.0989%	\$ 361,149	\$ 1,442,135	25.04%	91.33%
6/30/15	0.1000%	528,906	1,499,214	35.28%	88.28%
6/30/16	0.0875%	702,043	1,350,938	51.97%	83.32%
6/30/17	0.0866%	660,715	1,392,042	47.46%	85.35%
6/30/18	0.0839%	648,306	1,395,468	46.46%	86.06%
6/30/19	0.0857%	677,854	1,471,926	46.05%	86.38%
6/30/20	0.0824%	799,739	1,467,001	54.52%	84.06%
6/30/21	0.0900%	96,923	1,648,691	5.88%	98.36%

PEERS Fiscal Year Ended	Statutorily Required Contribution	Actual Employer Contributions	Contribution Excess/ (Deficiency)	Actual Covered Member Payroll	Contributions as a percentage of covered payroll
6/30/2013	\$ 101,237	\$ 101,237	\$ -	\$ 1,475,749	6.86%
6/30/2014	98,930	98,930	-	1,442,135	6.86%
6/30/2015	102,846	102,846	-	1,499,214	6.86%
6/30/2016	92,675	92,675	-	1,350,938	6.86%
6/30/2017	95,494	95,494	-	1,392,042	6.86%
6/30/2018	95,729	95,729	-	1,395,468	6.86%
6/30/2019	101,996	101,996	-	1,471,926	6.93%
6/30/2020	101,666	101,666	-	1,467,001	6.93%
6/30/2021	113,101	113,101	-	1,648,691	6.86%

Note: These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

* The data provided in the schedule is based as of the measurement date of PEERS' net pension liability, which is as of the beginning of the District's fiscal year.

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Schedules of Revenues Collected by Source - Per Annual Secretary of Board Report (ASBR) - Governmental Funds
(cash basis)

For the Years Ended June 30, 2022 and 2021

	General Fund	Special Revenue Fund	Capital Projects Fund	2022 Totals	2021 Totals
LOCAL:					
Current taxes	\$ 2,013,719	-	618,658	2,632,377	2,553,557
Delinquent taxes	168,823	-	51,920	220,743	244,591
School district trust fund (Prop C)	987,395	592,437	-	1,579,832	1,360,595
Financial institution tax	-	-	303	303	94
M&M surtax	-	-	35,000	35,000	34,952
In lieu of tax	-	-	2,444	2,444	-
Earnings on investments	87,880	14,450	10,593	112,923	152,390
Food service	29,144	-	-	29,144	50,306
Student activities	251,237	-	-	251,237	225,033
Other - from local sources	26,079	-	44,688	70,767	60,717
Total Local	3,564,277	606,887	763,606	4,934,770	4,682,235
COUNTY:					
Fines, escheats, etc.	-	79,056	-	79,056	59,677
State assessed utilities	106,304	-	13,572	119,876	137,493
Federal property	27,267	-	8,381	35,648	26,889
Total County	133,571	79,056	21,953	234,580	224,059
STATE:					
Basic formula - state monies	319,754	5,067,541	-	5,387,295	5,497,082
Transportation	167,376	-	-	167,376	161,361
Early childhood special education	54,144	11,090	-	65,234	84,789
Basic formula - classroom trust fund	82,693	-	412,933	495,626	477,688
Educational screening program/PAT	-	21,035	-	21,035	12,297
Career education	19,304	-	-	19,304	18,959
Food service - state	1,857	-	-	1,857	5,211
High need fund	8,521	-	-	8,521	27,827
Total State	\$ 653,649	5,099,666	412,933	6,166,248	6,285,214

-continued-

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Schedules of Revenues Collected by Source - Per Annual Secretary of Board Report (ASBR) - Governmental Funds
(continued)
(cash basis)
For the Years Ended June 30, 2022 and 2021

	General Fund	Special Revenue Fund	Capital Projects Fund	2022 Totals	2021 Totals
FEDERAL:					
Categorical Aid:					
State Administered:					
Medicaid	\$ 56,081	-	-	56,081	35,248
CRRSA - ESSER II Fund	131,144	422,948	1,296,717	1,850,809	465,463
CARES - ESSER Fund	-	1,493	-	1,493	141,917
CARES - Governor's Emergency Education Relief Fu	-	-	-	-	64,950
Coronavirus Relief Fund (OA CRF)	-	-	-	-	102,508
IDEA Grants	-	-	-	-	1,166
IDEA Entitlement Funds, Part B IDEA	-	184,899	-	184,899	313,542
Early Childhood Special Education	5,992	23,931	-	29,923	36,555
National School Lunch Program	574,089	-	-	574,089	-
National School Breakfast Program	233,649	-	-	233,649	-
Fresh fruits and vegetables program	24,483	-	-	24,483	31,775
Title I - ESEA	22,981	496,442	-	519,423	814,357
Title IV, Part A	35,996	371	-	36,367	54,868
Title II, Part A, ESEA	20,333	45,286	-	65,619	98,603
CARES - National School Lunch Program	-	-	-	-	10,988
CARES - National School Breakfast Program	-	-	-	-	5,834
Dept of Health Food Service Program	30,760	-	-	30,760	929,524
Title V, Part B Rural Education Initiative	-	29,032	-	29,032	28,644
Howell County Coronavirus Relief Fund	-	-	-	-	219,812
Shannon County Coronavirus Relief Fund	-	-	-	-	98,756
Texas County Coronavirus Relief Fund	-	-	-	-	6,600
Total Federal	1,135,508	1,204,402	1,296,717	3,636,627	3,461,110
OTHER:					
Sale of Other Property	-	-	1,856	1,856	276
Total Other	-	-	1,856	1,856	276
RECEIPTS OTHER DISTRICTS:					
Tuition From Other Districts	21,857	-	-	21,857	6,645
Total Receipts other districts	21,857	-	-	21,857	6,645
TOTAL REVENUES COLLECTED	\$ 5,508,862	6,990,011	2,497,065	14,995,938	14,659,539

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Schedules of Expenditures Paid By Object -
Per Annual Secretary of Board Report (ASBR) - Governmental Funds
Years Ended June 30, 2022 and 2021

	General Fund	Special Revenue Fund	Capital Projects Fund	2022 Total	2021 Total
Salaries	\$ 1,767,728	5,486,765	-	7,254,493	6,624,836
Employee benefits	551,084	1,495,249	-	2,046,333	1,957,233
Purchased services	1,354,649	7,997	-	1,362,646	1,528,006
Supplies	1,160,357	-	-	1,160,357	1,872,765
Capital outlay	-	-	1,553,414	1,553,414	387,081
Other uses	-	-	518,358	518,358	547,060
Total	<u>\$ 4,833,818</u>	<u>6,990,011</u>	<u>2,071,772</u>	<u>13,895,601</u>	<u>12,916,981</u>

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Schedule of Transportation Costs Eligible for State Aid
Year Ended June 30, 2022

	District Owned	Early Childhood Special Education	Handicapped - District Owned	Non- Allowable	2022 Total
Certified salaries	\$ 27,874	-	-	-	27,874
Noncertified salaries	327,181	6,912	19,417	15,008	368,518
Employee benefits	70,296	1,003	2,827	1,767	75,893
Purchased services	29,071	-	-	-	29,071
Supplies	162,013	12,000	37	-	174,050
Capital outlay	268,122	-	-	-	268,122
Depreciation	72,348	-	-	-	72,348
	<u>\$ 956,905</u>	<u>19,915</u>	<u>22,281</u>	<u>16,775</u>	<u>1,015,876</u>

Nonroute contracted transportation

None

Purchase of school buses

\$ 268,122

Transportation revenues from other
districts

None



SCHULTZ, WOOD & RAPP, P.C.

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**INDEPENDENT AUDITOR'S REPORT ON MANAGEMENT'S ASSERTIONS
ABOUT COMPLIANCE WITH SPECIFIED
REQUIREMENTS OF MISSOURI LAWS AND REGULATIONS**

October 31, 2022

Board of Education
Mountain View-Birch Tree R-III School District
Highway 60 East
Mountain View, Missouri 65548

Dear Members of the Board:

We have examined management's assertions that the Mountain View-Birch Tree R-III School District complied 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, resident membership on the last Wednesday of September, pupil transportation records of the average daily transportation of pupils eligible and ineligible for state aid and other statutory requirements as listed in the Schedule of Selected Statistics for the year ended June 30, 2022. Mountain View-Birch Tree R-III School District's management is responsible for its assertions. Our responsibility is to express an opinion on management's assertions about Mountain View-Birch Tree R-III School District's compliance with specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertions about compliance with the specified requirements are fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertions are fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertions, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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 engagement.

Our examination does not provide a legal determination on Mountain View-Birch Tree R-III School District's compliance with specified requirements.

In our opinion, management's assertions that Mountain View-Birch Tree R-III School District complied with the requirements of Missouri laws and regulations stated above included in the accompanying Schedule of Selected Statistics are fairly stated, in all material respects.

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.

Schultz, Wood & Rapp, P.C.

Springfield, Missouri

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Schedule of Selected Statistics
June 30, 2022

County District Number: 046-130

Type of Audit Performed: Yellowbook _____ Single Audit X

1. Calendar (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
4010	K	5	N/A	6.6000	158	1,030.7700
4020	K	5	N/A	6.6000	158	1,030.7700
3000	6	8	N/A	6.6000	158	1,030.7700
1050	9	12	N/A	6.6000	158	1,030.7700

Notes: _____

2. Average Daily Attendance (ADA)

School Code	Grade Level	Full-Time Hours	Part-Time Hours	Remedial Hours	Other Hours	Summer School Hours	Total Hours
4010	K	31,176.7834	-	72.0000	-	-	31,248.7834
4020	K	61,334.6002	-	217.5000	-	2,963.7667	64,515.8669
4010	1	15,804.2501	-	1.0000	-	-	15,805.2501
4020	1	68,365.6334	-	131.0000	-	4,021.2001	72,517.8335
4010	2	29,843.0002	-	64.2500	-	-	29,907.2502
4020	2	48,356.2998	-	73.5000	-	2,686.8167	51,116.6165
4010	3	26,838.7334	-	36.7500	-	-	26,875.4834
4020	3	59,962.8331	-	152.5000	-	2,332.5001	62,447.8332
4010	4	24,174.1836	-	22.0000	-	-	24,196.1836
4020	4	69,380.9335	-	213.0000	-	3,486.3999	73,080.3334
4010	5	6,401.7169	-	30.0000	-	-	6,431.7169
4020	5	77,725.6839	-	69.5000	-	2,646.0833	80,441.2672
3000	6	98,217.7169	-	76.5000	-	1,539.0833	99,833.3002
3000	7	88,079.4677	-	31.5000	-	2,665.7667	90,776.7344
3000	8	95,578.5839	-	22.5000	-	2,288.9167	97,890.0006
1050	9	81,126.1167	-	-	-	1,669.3167	82,795.4334
1050	10	86,567.7169	-	-	-	2,462.5167	89,030.2336
1050	11	80,737.4171	-	-	-	2,592.2334	83,329.6505
1050	12	75,410.4836	-	-	-	2,032.9167	77,443.4003
		<u>1,125,082.1543</u>	<u>-</u>	<u>1,213.5000</u>	<u>-</u>	<u>33,387.5170</u>	<u>1,159,683.1713</u>

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Schedule of Selected Statistics
June 30, 2022

3. September Membership

<u>School Code</u>	<u>Grade Level</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Other</u>	<u>Total</u>
4010	K	29.00	-	-	29.00
4020	K	68.00	-	-	68.00
4010	1	23.00	-	-	23.00
4020	1	70.00	-	-	70.00
4010	2	30.00	-	-	30.00
4020	2	49.00	-	-	49.00
4010	3	30.00	-	-	30.00
4020	3	61.00	-	-	61.00
4010	4	23.00	-	-	23.00
4020	4	70.00	-	-	70.00
4010	5	17.00	-	-	17.00
4020	5	79.00	-	-	79.00
3000	6	97.00	-	-	97.00
3000	7	94.00	-	-	94.00
3000	8	102.00	-	-	102.00
1050	9	86.00	-	-	86.00
1050	10	92.00	-	-	92.00
1050	11	85.00	-	-	85.00
1050	12	78.00	-	-	78.00
Grand Total		1,183.00	-	-	1,183.00

Notes: _____

4. Free & Reduced Lunch FTE Count (section 163.011(6), RSMo)

<u>School Code</u>	<u>Free Lunch</u>	<u>Reduced Lunch</u>	<u>Deseg In Free</u>	<u>Deseg In Reduced</u>	<u>Total</u>
1050	147.00	19.00	-	-	166.00
3000	150.00	18.00	-	-	168.00
4010	75.00	1.00	-	-	76.00
4020	177.00	13.00	-	-	190.00
	549.00	51.00	-	-	600.00

Notes: _____

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Schedule of Selected Statistics
June 30, 2022

5. Finance

- | | |
|--|-----------------|
| 1. The District school maintained a calendar in accordance with 160.041, 171.029, 171.031 and 171.033, RsMO and all attendance hours were reported. | <u>True</u> |
| 2. The District maintained complete and accurate attendance records allowing for the accurate calculation and reporting 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 traditional instruction. | <u>True</u> |
| 3. The District 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. | <u>True</u> |
| 4. The District maintained complete and accurate attendance and other applicable records allowing for the accurate reporting of State FTE count for Free and Reduced Lunch for all students in accordance with all applicable state rules and regulations. | <u>True</u> |
| 5. As required by Section 162.401, RsMo, a bond was purchased for the District's treasurer in the total amount of: | <u>\$50,000</u> |
| 6. The District's deposits were secured during the year as required by Section 110.010 and 110.020, RsMo, and the Missouri Financial Accounting Manual. | <u>True</u> |
| 7. The District maintained a separate bank account for all Debt Service Fund monies in accordance with Section 108.180 and 165.011, RsMo. | <u>N/A</u> |
| 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. | <u>True</u> |
| 9. If \$162,326 or 7% × SAT × WADA transfer was made in excess of adjusted expenditures, the board approved 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. | <u>N/A</u> |
| 10. The District 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. | <u>True</u> |
| 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. Spending requirement is modified to seventy-five percent (75%) of one half percent (1/2%) of the current year basic formula apportionment if through fiscal year 2024 the amount appropriated and expended to public schools for transportation is less than twenty-five percent (25%) of allowable cost. | <u>True</u> |
| 12. The amount spent for approved professional development committee plan activities was: | <u>\$39,917</u> |
| 13. The District 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 website or other form of social media as required by Section 16.066, RsMo. | <u>True</u> |

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

Finding #: _____
Management Letter Comment #: _____

Notes: _____

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Schedule of Selected Statistics
June 30, 2022

6. Transportation (Section 163.161, RSMo)

1. The school transportation allowable costs substantially conforms to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid. True

 2. The District'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

 3. Based on 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 -
Ineligible ADT -

 4. The District'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

 5. Actual odometer records show the total district-operated and contracted mileage for the year was: -

 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 -
Ineligible Miles (Non-Route/Disapproved) -

 7. Number of days the District operated the school transportation system during the regular school year: 155
- All above "false" answers must be supported by a finding or management letter comment.
- Finding #: _____
- Management Letter Comment #: _____

Notes: _____



SCHULTZ, WOOD & RAPP, P.C.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

October 31, 2022

Board of Education
Mountain View-Birch Tree R-III School District
Highway 60 East
Mountain View, Missouri 65548

Dear Members of the Board:

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 financial statements of the governmental activities and each major fund of Mountain View-Birch Tree R-III School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents and have issued our report thereon dated October 31, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mountain View-Birch Tree R-III 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mountain View-Birch Tree R-III School 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 that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs, Finding 2022-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Mountain View-Birch Tree R-III 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*.

Mountain View-Birch Tree R-III School District's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on Mountain View-Birch Tree R-III School District's response to the finding identified in our audit and described in the accompanying described in the accompanying Schedule of Findings and Questioned Costs, Corrective Action Plan. Mountain View-Birch Tree R-III School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Schultz, Wood & Rapp, P.C.

Springfield, Missouri

DRAFT

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Section I – Summary of Auditor's Results

Financial Statements

Type of Auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified

Yes X No

Significant deficiency(ies) identified

Yes None Reported X

Control deficiencies identified not considered to be significant deficiency(ies)

Yes None Reported X

Noncompliance material to financial statements noted

Yes No X

Federal Awards

Internal control over major programs:

Material weakness(es) identified

Yes No X

Significant deficiency(ies) identified

Yes None Reported X

Control deficiencies identified not considered to be significant deficiency(ies)

Yes None Reported X

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance

Yes No X

Identification of major programs:

CFDA Number

Name of Federal Program or Cluster

84.425

Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act

Dollar Threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as a low risk auditee?

Yes No X

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Section II - Financial Statement Findings

The material weakness noted is as follows:

Finding 2022-001: Lack of Segregation of Duties (Repeat 2021-001)

Condition: In any system of internal accounting control, one primary goal is adequate segregation of duties. The District's bookkeeper is basically responsible for all areas of the accounting cycles; therefore, an adequate segregation of duties and responsibilities is not present to ensure adequate internal accounting controls can be achieved.

Criteria: The auditee should provide an internal control environment that allows for the adequate segregation of duties in all significant accounting applications.

Cause: Due to the small size and budget constraints of the local governmental organization, the District employs only one bookkeeper.

Effect: Failure to have adequate segregation of duties in all significant accounting applications can cause material errors and misstatements to go undetected and be included in the District's financial statements.

Recommendation: We understand that the size and budget constraints of the District limit the application of adequate segregation of duties. However, we recommend that these areas be reviewed periodically and considerations given to improving the segregation of accounting duties. The Board must continue to monitor and oversee financial reporting and accounting to compensate for the inherent weaknesses that lack of segregation of duties in the accounting environment creates.

Common recommendations to mitigate lack of segregation of accounting duties risk, although not all-inclusive, consist of the following:

- Direct mailing of monthly bank statements to Board President or other Board Member for review of propriety of transactions processed through the bank accounts.
- Independent person reconcile the monthly bank reconciliations, or, at a minimum, have another knowledgeable person review bank reconciliations prepared by the District bookkeeper.
- Independent reconciliation of submitted check and direct deposit listings to be approved at Board meetings with records posted in the District's accounting records, to ensure completeness and consistency with disbursements approved.
- Review of supporting documents of District expenditures by the District superintendent and Board members signing checks should be evidenced by proper initialing and dating such documents.
- Authorizations regarding initiating bank transfers and electronic disbursements require two members of management or the Board.
- Segregate recordkeeping of incoming cash receipts from the counting and depositing of such receipts whenever possible.
- Custody of signature stamps be retained by the specific authorized check signers, and not held or stored by others.

Section III – Federal Award Findings and Questioned Costs

<u>Agency/Program/CFDA #</u>	<u>Finding/Noncompliance</u>	<u>Questioned Costs</u>
<u>U.S. Department of Treasury:</u> Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act CFDA # 84.425	NONE	NONE

Summary Schedule of Prior Audit Findings

There were no federal findings or questioned costs in the prior years' audit reports to be resolved.



Mountain View – Birch Tree R-III School District

1054 Old Hwy 60, Mountain View, MO 65548
Phone (417) 934-5408 Fax (417) 934-1329 LHS/5404 Supt.
Toll Free (877) 225-9080 Liberty High School
Toll Free (866) 312-9086 Birch Tree Elementary
<http://mvbt.k12.mo.us>

Corrective Action Plan

Contact person:

Don Christensen, Superintendent

Finding: 2022-001: Lack of Segregation of Duties (Repeat 2021-001)

Corrective Action Planned: None.

At this time the size of the District is such that it is not feasible to have enough employees to provide for an adequate segregation of duties. The Board and management will continue to monitor and oversee financial reporting and accounting duties to mitigate the inherent risk that lack of segregation of duties in the accounting environment creates.



SCHULTZ, WOOD & RAPP, P.C.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

October 31, 2022

Board of Education
Mountain View-Birch Tree R-III School District
Highway 60 East
Mountain View, Missouri 65548

Dear Members of the Board:

Report on Compliance for Each Major Federal Program

We have audited Mountain View-Birch Tree R-III School District's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Opinion on Each Major Federal Program

In our opinion, Mountain View-Birch Tree R-III School District's, 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, 2022.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 a 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Schultz, Wood & Rapp, P.C.

Springfield, Missouri

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Federal Award Identification Number	Federal Expenditures
<u>U.S. Department of Agriculture:</u>			
Pass-through programs from:			
Missouri Dept. of Elementary & Secondary Education			
School Breakfast Program	10.553	20210N109943	\$ 45,721
School Breakfast Program	10.553	20221N119943	187,928
National School Lunch Program	10.555	20210N109943	103,382
COVID-19: National School Lunch Program	10.555	20221N119943	443,446
National School Lunch Program, Non-cash	10.555	20221N890343	27,261
National School Fruits and Vegetables Program	10.582	2020L160343	3,148
National School Fruits and Vegetables Program	10.582	2021L160343	21,335
National School Lunch Program, Non-cash	10.555		55,105
Total Pass-through programs from DESE, Child Nutrition Cluster and U.S. Department of Agriculture			887,326
<u>U.S. Department of Education:</u>			
Pass-through programs from:			
Missouri Dept. of Elementary & Secondary Education			
Title I Grants to Local Educational Agencies	84.010A	S010A200025	128,891
Title I Grants to Local Educational Agencies	84.010A	S010A210025	384,651
Total Title I Grants to Local Educational Agencies			513,542
Special Education Preschool Grants	84.173A	H173A200103	2,568
Special Education Preschool Grants	84.173A	H173A210103	7,704
Special Education Grants to States	84.027A	H027A200040	328,737
Special Education Grants to States	84.027A	H027A210040	27,853
Total Special Education Cluster (IDEA)			366,862
Supporting Effective Instruction State Grants	84.367A	S367A200024	16,290
Supporting Effective Instruction State Grants	84.367A	S367A210024	48,616
Total Supporting Effective Instruction State Grants			64,906
Student Support and Academic Enrichment Program	84.424A	S424A210026	15,685
Student Support and Academic Enrichment Program	84.424A	S42A200026	20,311
Total Student Support and Academic Enrichment Program			35,996
COVID-19 - Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act	84.425D	S425D200021	1,493
COVID-19 - Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act	84.425D	S425D210021	1,850,809
Total COVID-19 - Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act			1,852,302
Rural Education	84.358	S358B200025	16,935
Rural Education	84.358	S358B210025	12,097
Total Rural Education			29,032
Total U.S. Department of Education			2,862,640
Total Expenditures of Federal Awards			\$ 3,749,966

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards (continued)
June 30, 2022

Notes to the Schedule of Expenditures of Federal Awards:

1. This schedule is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.
2. The District uses the cash basis of accounting and does not account for non-cash or cash-expended inventories.
3. No federal awards received by the District were provided to any sub-recipient during the fiscal year.
4. Commodities received and expended were valued by the Food Service Section of the Missouri Department of Elementary and Secondary Education.
5. The District elected not to use the 10% de minimus indirect cost rate.



SCHULTZ, WOOD & RAPP, P.C.

CERTIFIED PUBLIC ACCOUNTANTS · BUSINESS CONSULTANTS
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S COMMUNICATION
WITH THOSE CHARGED WITH GOVERNANCE**

October 31, 2022

Board of Education
Mountain View-Birch Tree R-III School District
Highway 60 East
Mountain View, Missouri 65548

Dear Members of the Board:

We have audited the financial statements of the governmental activities and each major fund of the Mountain View-Birch Tree R-III School District as of June 30, 2022 and for the year then ended. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to the District dated June 1, 2022. Professional standards require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Mountain View-Birch Tree R-III School District are described in Note 1 to the financial statements. The District adopted GASB 87, Leases, effective July 1, 2021, the application of existing policies was not changed during 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates, if any, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of long-term debt, including capital leases, loans, and general obligation bonds, if any, in Note 5 and 6 to the financial statements. Financial statement users need to be aware of debt obligations in future periods as this is not reflected in the Government-Wide Statements of Net Position or Balance Sheets-Governmental Funds, since such statements are presented in accordance with the modified cash basis and cash basis of accounting.

The disclosure of the District's defined benefit pension plans, in Note 9 to the financial statements. Financial statement users need to be aware of unfunded pension obligations due to cost-sharing multiple employer retirement plans as of June 30, 2022, as this is not reflected in the Government-Wide Statements of Net Position or Balance Sheets-Governmental Funds, since such statements are presented in accordance with the modified cash basis and cash basis of accounting.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For the purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 31, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Mountain View-Birch Tree R-III School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the General Fund, Special Revenue Fund and Capital Projects Fund budgetary comparison information, the District's schedules of Proportionate Share of Net Pension Liability and Related Ratios and Schedules of Employer Contributions, Schedules of Revenue Collected by Source – Per Annual Secretary of Board Report (ASBR) – Governmental Funds, Schedules of Expenditures Paid by Object – Per Annual Secretary of Board Report (ASBR) – Governmental Funds, and Schedule of Transportation Costs Eligible for State Aid, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with auditing standards generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

We were not engaged to report on the Summary of Selected Information, which accompany the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statement, and accordingly, we do not express an opinion or provide any assurances on it.

Restriction of Use

This information is intended solely for the use of the Board of Education and management of the Mountain View-Birch Tree R-III School District and is not intended to be and should not be used by anyone other than those specified parties.

Schultz, Wood & Rapp, P.C.

Springfield, Missouri

MOUNTAIN VIEW-BIRCH TREE R-III SCHOOL DISTRICT
Schedule of Selected Data
For Ten Years Ended June 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
GOVERNMENTAL FUNDS										
Total Fund Balances	\$8,256,468	7,156,131	5,413,573	4,938,898	4,520,760	3,908,285	3,740,162	3,053,661	3,335,413	4,445,827
Total Revenues Collected	\$14,995,938	14,659,539	12,888,921	12,623,596	12,352,035	11,347,639	11,363,025	10,894,095	10,882,114	11,041,100
Less Expenditures Paid	(13,895,601)	(12,916,981)	(12,414,246)	(12,205,458)	(11,739,560)	(11,179,516)	(10,676,524)	(11,175,847)	(11,992,528)	(11,183,993)
Revenues Collected over (under) Expenditures paid	\$1,100,337	1,742,558	474,675	418,138	612,475	168,123	686,501	(281,752)	(1,110,414)	(142,893)

OTHER SELECTED DATA

Long-Term Debt Outstanding:	\$2,450,000	2,900,000	3,355,000	3,810,000	4,245,000	4,655,000	5,212,360	5,838,732	6,439,050	13,183,698
Calendar Hours	1,015.20	1,030.77	815.90	1,064.75	1,074.13	1,071.53	1,107.60	1,052.20	940.20	1,106.86
Eligible Pupils/ADA	1,152.46	1,124.65	1,151.56	1,175.45	1,183.91	1,120.15	1,108.25	1,104.66	1,116.88	1,120.77
September Resident Membership Operating Fund	1,219.59	1,183.00	1,217.00	1,239.00	1,257.00	1,163.00	1,162.00	1,167.00	1,174.00	1,177.00
Balances/Expenditures Ratio	-%	45.62%	38.06%	32.61%	30.10%	27.24%	25.40%	8.70%	9.70%	9.60

BTE SCHOOL
November BOARD REPORT
ADMINISTRATOR(S): Paula Renshaw

CURRENT ENROLLMENT: K-5 167

Student Performance
CSIP GOAL 1

- Avg. Attendance:
Yearly: 92.76%
September: 93.05%
- November 7th: Grade Level Meetings

STAFF

CSIP GOAL 2

- **Eagle Walk:** Staff members are currently working toward their 6 hours of professional development.
- November 8th, CSIP Meeting

LEADERSHIP

CSIP GOAL 5

- *Currently reading **You Can Be A Student's Best Hope**, Manny Scott*

**SUPPLIES, FACILITIES,
OTHER RESOURCES**

CSIP GOAL 3

- Windows completed.

**PARENT, STUDENT, AND
COMMUNITY INVOLVEMENT**

CSIP GOAL 4

- *Eagle Club*
- *Eagle Creates with Books*
- *Music Makers*
- *Book Fair*

CALENDAR

- Nov. 7-11 Book Fair
- Nov. 16th Turkey Trot
- Nov. 17th Talent Show

MOUNTAIN VIEW ELEMENTARY SCHOOL

NOVEMBER BOARD REPORT

ADMINISTRATOR(S): Angie Jester/Wade Marriott

CURRENT ENROLLMENT: 475

STUDENT PERFORMANCE

CSIP GOAL 1

- Avg. Attendance: 90.8%
- # of Discipline Incidents: 2
- Teachers are working on updating pacing guides.
- Team meetings were held Nov. 2.
- Plan on bringing back small assemblies to recognize academic and attendance awards.

SUPPLIES, FACILITIES, OTHER RESOURCES

CSIP GOAL 3

- Window project is almost complete. They are finishing the gym windows this week

PARENT, STUDENT, AND COMMUNITY INVOLVEMENT

CSIP GOAL 4

- Kindergarten teachers had another parent night and had a great turnout.
- PAT held a parent activity night
- 5th grade is planning a student day for Nov. 21
- STEM club activity is also planned

STAFF

CSIP GOAL 2

- Treated the staff to donuts, sonic drinks, and a big charcuterie board for how well our students did on the MAP test! It's a team effort!!

LEADERSHIP

CSIP GOAL 5

- Working on different ideas/plans for our students with behaviors.
- Working on our Building Improvement Plan for CSIP

CALENDAR

- Progress reports go home 11/18
- 5th graders will attend Veteran's Day assembly at the High School 11/11
- Thanksgiving Break: 11/21-11/25
- iReady testing starts 12/5

LIBERTY MIDDLE SCHOOL

November BOARD REPORT

ADMINISTRATOR(S): Ryan Chowning & Eli Ernst

CURRENT ENROLLMENT: 311

STUDENT PERFORMANCE

CSIP GOAL 1

- Avg. Attendance: 93.85%
- Lots of minor discipline, but nothing major to report.

STAFF

CSIP GOAL 2

- With visiting them frequently, I am staying in touch with staff in ways I have never been able to before.

LEADERSHIP

CSIP GOAL 5

- I am meeting with teachers often in regards to evals.

SUPPLIES, FACILITIES, OTHER RESOURCES

CSIP GOAL 3

- No significant projects happening currently at LMS.

PARENT, STUDENT, AND COMMUNITY INVOLVEMENT

CSIP GOAL 4

- Teachers are planning 3 days of academic and enrichment activities on 11/21-11/23

CALENDAR

- MSG and MSG basketball in full swing
- Anti bullying speaker on 11/16
- Thanksgiving break 11/21-11/25

LIBERTY HIGH SCHOOL

NOVEMBER BOARD REPORT

PRINCIPAL JOHN DANIELS AND ASSISTANT PRINCIPAL TAMMY HEINEY

CURRENT ENROLLMENT: 339

STUDENT PERFORMANCE

CSIP GOAL 1

- Avg. Attendance: 93.7%
- Discipline Incidents:
- The attendance secretary compiles an attendance report, and Mrs. Heiney calls students in on Thursday afternoons to schedule make-up hours the following week. Letters are sent home each Friday. Students are able to stay any night during the week. In October, students made up 53 hours after school.
- Any student scoring proficient or advanced on an EOC received tacos and a soda during lunch on October 28.

SUPPLIES, FACILITIES, OTHER RESOURCES

CSIP GOAL 3

- The construction crew has finished the window installation.

PARENT, STUDENT, AND COMMUNITY INVOLVEMENT

CSIP GOAL 4

- NHS Induction was held on November 8.
- The English Department held a literacy night on November 10. Students read and completed activities.
- The LHS Traction Team met with the mayor of Birch Tree on November 10.
- Veterans Day Celebration was held on November 11.
- LHS hosted Fabian Ramirez, renowned anti-bullying speaker, on November 16.

STAFF

CSIP GOAL 2

- We held a "Don't Stop Beleaving" Potluck on October 27. We had great food and conversation! Mrs. Wilhelm's class worked together to make chili for the event! We are holding a Thanksgiving Potluck on November 15.
- Our staff has been developing our Building Improvement Plan. We have five teachers, two counselors, and nine students participating in developing the plan.
- Our staff meets at least once a month to discuss students' paths. We call this the ICAP Support Team.

LEADERSHIP

CSIP GOAL 5

- On October 25-26, Mrs. Heiney, Mr. Chowning, and Mrs. Tharp attended an SMCAA conference focusing on MSIP 6 and curriculum. Joe Sanfelippo, Falls Creek, Wisconsin, superintendent, was the guest speaker. He is an amazing motivational speaker of a small rural school just like ours.
- Mrs. Heiney attended the second MLDS meeting for the year in Rolla. This is the Missouri Leadership Development System provided by the RPDC for the first six years of administration. This is Mrs. Heiney's third year participating in the MLDS.
- Mr. Daniels met with SCA High School Principals for their monthly meeting.

CALENDAR

11/18 - Sr's Red Carpet Day
 11/21-25 - No School
 12/4 - Choir Concert @ LMS 3:00
 12/11 - Band Concert @ LMS 3:00
 12/16 - End of 1st Semester

SPECIAL EDUCATION

NOVEMBER BOARD REPORT

ADMINISTRATOR(S): Barbara Medina

CURRENT ENROLLMENT: 222

ECSE: 28

K-12: 194

STUDENT PERFORMANCE

CSIP GOAL 1

- Rewards for Attendance
- Parent Contact by Special Education Teacher for more than 2 days in a row or more than 5 days of absences in a quarter; documented in Sped Track.

SUPPLIES, FACILITIES, OTHER RESOURCES

CSIP GOAL 3

- High Needs Classroom at MVE in process of Remodel.
- Plan for students to start in classroom January 2023.

PARENT, STUDENT, AND COMMUNITY INVOLVEMENT

CSIP GOAL 4

- MSIP 6
- Core Data Reports for Special Education

STAFF

CSIP GOAL 2

- 4th Paraprofessional enrolled in Pathways for Paras Program.

LEADERSHIP

CSIP GOAL 5

- Bi-Monthly Special Education Staff Meetings in each building.
- Attended Local Administrator Special Education (LASE) Meeting. (Nov 11, 2022)
- Attended DESE Training Building Strong Relationships with Parent (Oct 20, 2022)
- Attended DESE Training MSSD Eligibility (Nov 10, 2022)
- Attended Special Education Finance Webinar (Nov 1, 2022)

CALENDAR

- Staff Training: Building Better Relationships with Families (Scheduled November 14-17, 2022).

MRS. THARP'S MONTHLY REPORT

November 2022

Miscellaneous

Parents as Teachers: Group Connections held on October 31 and November 12.

English Learners: At this time we have 13 EL students. We started with 15 students in August.

Projects in Action:

MSIP 6 (CSIP) - Several district meetings were held

Career Ladder (Reviewing monthly logs)

Overseeing Required Epilepsy Training for staff (Will's Law)

Meetings, Trainings, and Activities Attended

English Learners Workshop (Newcomers)
- Springfield EL Group

Attended SMCAA Conference
(Curriculum)

SCA Superintendent's Mtg

Restructure Highway 60 and T Highway
Intersection (Meeting)

MOASBO (MSBA Board Policy and
Administrative Procedures)

Special Ed Finance Webinar

MASA (Evaluating the Budget)

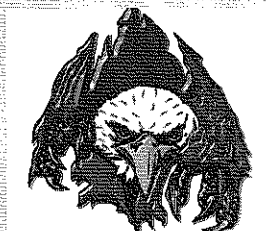
Parents as Teachers (Virtual webinar)

National Honor Society Induction
Ceremony

Federal Programs Conference

Life360 Fundraiser in Birch Tree for Birch
Tree Community Center

Simmons Bank Social



Keep Going! Keep Growing!