
**OTHER FINANCIAL
INFORMATION**

HAMILTON R-II SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 June 30, 2023

	BUDGET			ACTUAL	VARIANCE
	ORIGINAL	FINAL			
RECEIPTS					
Local	\$ 1,975,345.20	\$ 2,363,705.02	\$ 2,363,705.02	\$ -	-
County	875,000.00	938,025.94	938,025.94	-	-
State	319,186.78	297,926.02	297,926.02	-	-
Federal	513,317.86	763,463.73	763,463.73	-	-
Other	-	215.00	215.00	-	-
TOTAL RECEIPTS	3,682,849.84	4,363,335.71	4,363,335.71	-	-
DISBURSEMENTS					
Instruction	805,918.32	942,662.53	942,662.53	-	-
Student support services	331,211.69	257,239.33	257,239.33	-	-
Instructional staff support	131,223.14	125,973.68	125,973.68	-	-
General administration	180,113.26	112,037.07	112,037.07	-	-
Building level administration	233,921.35	273,201.60	273,201.60	-	-
Operation of plant	786,660.84	799,294.45	799,294.45	-	-
Transportation	355,238.11	359,500.97	359,500.97	-	-
Food service	432,437.53	350,086.48	350,086.48	-	-
Internal services	22,838.20	13,564.28	13,564.28	-	-
Early childhood programs	44,189.48	47,560.60	47,560.60	-	-
TOTAL DISBURSEMENTS	3,323,751.92	3,281,120.99	3,281,120.99	-	-
RECEIPTS OVER (DEFICIT) DISBURSEMENTS	359,097.92	1,082,214.72	1,082,214.72	-	-
OTHER FINANCING SOURCES (USES):					
Transfers in (out)	(573,601.63)	(694,198.49)	(694,198.49)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(573,601.63)	(694,198.49)	(694,198.49)	-	-
NET CHANGE IN FUND BALANCE	(214,503.71)	388,016.23	388,016.23	-	-
FUND BALANCE, BEGINNING	2,755,851.39	2,755,851.39	2,755,851.39	-	-
FUND BALANCE, ENDING	\$ 2,541,347.68	\$ 3,143,867.62	\$ 3,143,867.62	\$ -	\$ -

HAMILTON R-II SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 SPECIAL REVENUE FUND
 June 30, 2023

	BUDGET			VARIANCE
	ORIGINAL	FINAL	ACTUAL	
RECEIPTS				
Local	\$ 861,895.57	\$ 926,356.38	\$ 926,356.38	\$ -
County	85,000.00	82,561.18	82,561.18	-
State	2,910,096.29	2,953,539.24	2,953,539.24	-
Federal	155,683.00	136,688.91	136,688.91	-
Other	135,000.00	133,939.98	133,939.98	-
TOTAL RECEIPTS	4,147,674.86	4,233,085.69	4,233,085.69	-
DISBURSEMENTS				
Instruction	3,797,829.15	3,750,631.74	3,750,631.74	-
Student support services	202,887.22	212,840.05	212,840.05	-
Instructional staff support	130,577.62	118,222.79	118,222.79	-
General administration	188,090.75	164,741.44	164,741.44	-
Building level administration	304,152.03	308,187.59	308,187.59	-
Early childhood programs	97,739.72	94,160.57	94,160.57	-
TOTAL DISBURSEMENTS	4,721,276.49	4,648,784.18	4,648,784.18	-
RECEIPTS OVER (DEFICIT) DISBURSEMENTS	(573,601.63)	(415,698.49)	(415,698.49)	-
OTHER FINANCING SOURCES (USES):				
Transfers in (out)	573,601.63	415,698.49	415,698.49	-
TOTAL OTHER FINANCING SOURCES (USES)	573,601.63	415,698.49	415,698.49	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	\$ -	\$ -	\$ -	\$ -

HAMILTON R-II SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
 CAPITAL PROJECTS FUND
 June 30, 2023

	BUDGET			ACTUAL	VARIANCE
	ORIGINAL	FINAL			
RECEIPTS					
Local	\$ 4,300.00	\$ 154,811.49	\$ 154,811.49	\$ -	\$ -
State	254,000.00	289,319.75	289,319.75	-	-
Federal	-	265,798.37	265,798.37	-	-
Other	-	3,460.00	3,460.00	-	-
TOTAL RECEIPTS	258,300.00	713,389.61	713,389.61		
DISBURSEMENTS					
Instruction	45,000.75	62,754.25	62,754.25	-	-
Instructional staff support	-	3,990.00	3,990.00	-	-
General administration	2,848.00	-	-	-	-
Food service	16,000.00	8,994.00	8,994.00	-	-
Building acquisition, construction	-	5,508,865.88	5,508,865.88	-	-
Debt service:					
Interest and fees	-	150.00	150.00	-	-
TOTAL DISBURSEMENTS	63,848.75	5,584,754.13	5,584,754.13		
RECEIPTS OVER (DEFICIT) DISBURSEMENTS	194,451.25	(4,871,364.52)	(4,871,364.52)		
OTHER FINANCING SOURCES (USES):					
Transfers in (out)	-	278,500.00	278,500.00	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	278,500.00	278,500.00		
NET CHANGE IN FUND BALANCE	194,451.25	(4,592,864.52)	(4,592,864.52)		
FUND BALANCE, BEGINNING	7,325,431.30	7,325,431.30	7,325,431.30		
FUND BALANCE, ENDING	\$ 7,519,882.55	\$ 2,732,566.78	\$ 2,732,566.78		\$ -

HAMILTON R-II SCHOOL DISTRICT
NOTES TO THE BUDGETARY COMPARISON SCHEDULE
JUNE 30, 2023

Budgets and Budgetary Accounting

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

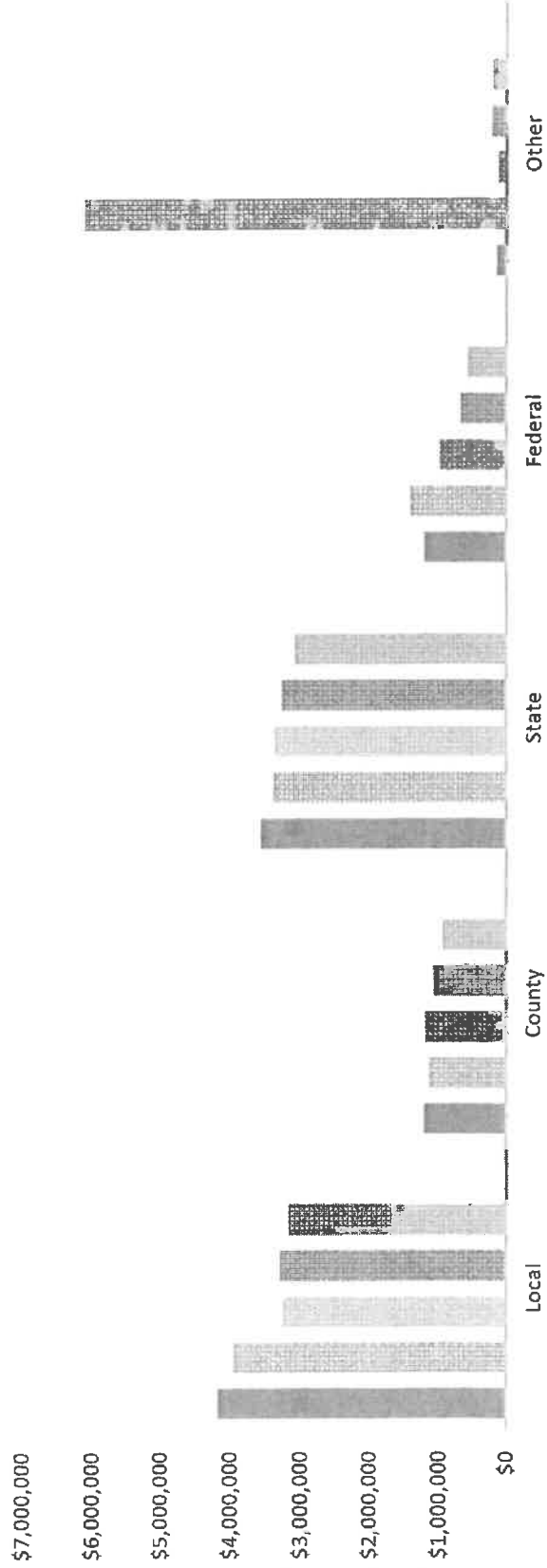
- 1 In accordance with Chapter 67, RSMo, the District adopts a budget for each fund.
- 2 Prior to July, the Superintendent submits to the Board of Education a proposed budget for the fiscal year beginning on the following July 1. The proposed budget includes estimated receipts and proposed disbursements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

HAMILTON R-II SCHOOL DISTRICT
SCHEDULE OF RECEIPTS BY SOURCE
YEAR ENDED JUNE 30, 2023

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL
LOCAL					
Property tax	\$ 1,793,979.85	\$ -	\$ 694,256.83	\$ -	\$ 2,488,236.68
Sales tax	-	865,440.75	-	-	865,440.75
Financial institution tax	862.14	-	-	-	862.14
M&M surtax	30,830.10	-	11,971.66	-	42,801.76
In lieu of tax	17,727.31	-	6,883.69	-	24,611.00
Tuition	-	25,972.19	-	-	25,972.19
Earnings on investments	174,584.12	66.42	16,731.79	154,811.49	346,193.82
Food service	129,111.09	-	-	-	129,111.09
Student activities	197,201.79	-	-	-	197,201.79
PK Tuition	-	34,877.02	-	-	34,877.02
Other local revenue	19,408.62	-	-	-	19,408.62
TOTAL LOCAL	2,363,705.02	926,356.38	729,843.97	154,811.49	4,174,716.86
COUNTY					
Fines and escheats	-	82,561.18	-	-	82,561.18
State assessed utilities	938,025.94	-	163,740.09	-	1,101,766.03
TOTAL COUNTY	938,025.94	82,561.18	163,740.09	-	1,184,327.21
STATE					
Basic formula	-	2,917,037.69	-	-	2,917,037.69
Transportation	185,231.00	-	-	-	185,231.00
Early childhood special ed	86,497.57	-	-	-	86,497.57
Basic formula - Classroom trust fund	-	12,736.55	-	254,807.00	267,543.55
Educational screening	16,174.88	-	-	-	16,174.88
Career education	1,875.00	-	-	34,512.75	36,387.75
Food service	1,706.18	-	-	-	1,706.18
Teacher baseline grant	-	23,765.00	-	-	23,765.00
Residential placement/excess cost	5,779.43	-	-	-	5,779.43
Other state revenue	661.96	-	-	-	661.96
TOTAL STATE	297,926.02	2,953,539.24	-	289,319.75	3,540,785.01
FEDERAL					
Medicaid	25,694.44	-	-	-	25,694.44
ARP - ESSER III	8,719.66	-	-	161,830.01	170,549.67
CRRSA - ESSER II	20,322.86	-	-	103,968.36	124,291.22
CARES - ESSER fund	5,957.60	-	-	-	5,957.60
IDEA grants	414.97	-	-	-	414.97
ARP - IDEA 611 entitlement funds	32,310.00	-	-	-	32,310.00
IDEA grants part B	173,916.00	-	-	-	173,916.00
Early childhood special education	10,537.00	-	-	-	10,537.00
ARP - IDEA ECSE	2,264.00	-	-	-	2,264.00
Child nutrition	318,451.54	-	-	-	318,451.54
Title I	-	125,713.69	-	-	125,713.69
Title IV student support	-	10,975.22	-	-	10,975.22
Title II, A	27,445.30	-	-	-	27,445.30
Other federal revenue	137,430.36	-	-	-	137,430.36
TOTAL FEDERAL	763,463.73	136,688.91	-	265,798.37	1,165,951.01
OTHER SOURCES					
Tuition from other LEAs	-	133,939.98	-	-	133,939.98
Proceeds from sale of property	215.00	-	-	3,460.00	3,675.00
TOTAL OTHER SOURCES	215.00	133,939.98	-	3,460.00	137,614.98
TOTAL RECEIPTS	\$ 4,363,335.71	\$ 4,233,085.69	\$ 893,584.06	\$ 713,389.61	\$ 10,203,395.07

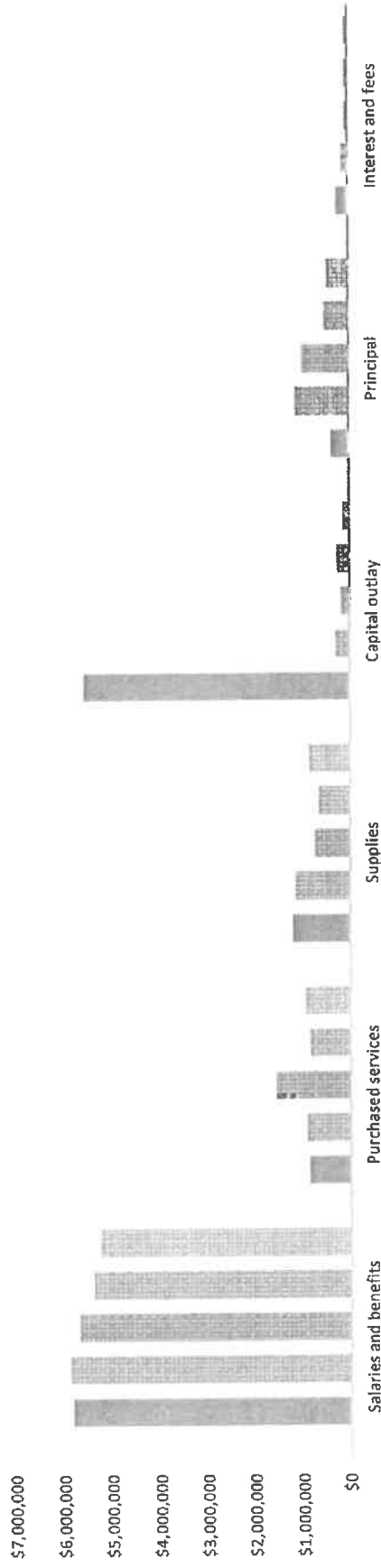
HAMILTON R-II SCHOOL DISTRICT
 COMPARISON OF RECEIPTS BY SOURCE
 FOR THE YEARS ENDED JUNE 30, 2023 THROUGH 2019

	2023	2022	2021	2020	2019
Local	\$ 4,174,716.86	\$ 3,946,336.95	\$ 3,246,322.93	\$ 3,288,528.85	\$ 3,147,160.37
County	1,184,327.21	1,113,921.60	1,157,944.35	1,041,766.45	914,646.39
State	3,540,785.01	3,365,392.79	3,343,814.32	3,245,063.72	3,055,383.52
Federal	1,165,951.01	1,369,370.89	945,954.07	655,249.58	551,185.39
Other	137,614.98	6,050,077.24	112,547.96	201,421.50	186,367.50
	<u>\$ 10,203,395.07</u>	<u>\$ 15,845,099.47</u>	<u>\$ 8,806,583.63</u>	<u>\$ 8,432,030.10</u>	<u>\$ 7,854,743.17</u>



HAMILTON R-II SCHOOL DISTRICT
 SCHEDULE OF DISBURSEMENTS BY OBJECT
 FOR THE YEARS ENDED JUNE 30, 2023 THROUGH 2019

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	2023 Totals	2022 Totals	2021 Totals	2020 Totals	2019 Totals
Salaries and benefits	\$ 1,316,127.43	\$ 4,527,352.68	\$ -	\$ -	\$ 5,843,480.11	\$ 5,909,884.80	\$ 5,718,297.19	\$ 5,408,534.17	\$ 5,279,568.59
Purchased services	754,327.84	121,431.50	-	-	875,759.34	926,589.10	1,564,641.23	855,960.15	958,447.19
Supplies	1,210,665.72	-	-	-	1,210,665.72	1,453,372.02	752,508.93	660,223.30	863,878.59
Capital outlay	-	-	-	5,584,604.13	5,584,604.13	291,819.37	173,782.87	252,567.15	131,865.22
Principal	-	-	375,000.00	-	375,000.00	1,125,000.00	975,000.00	500,000.00	450,000.00
Interest and fees	-	-	232,988.28	150.00	233,138.28	126,615.50	59,988.50	63,572.50	68,665.50
	\$ 3,281,120.99	\$ 4,648,784.18	\$ 607,988.28	\$ 5,584,754.13	\$ 14,122,647.58	\$ 9,533,280.79	\$ 9,244,218.72	\$ 7,740,857.27	\$ 7,752,425.09



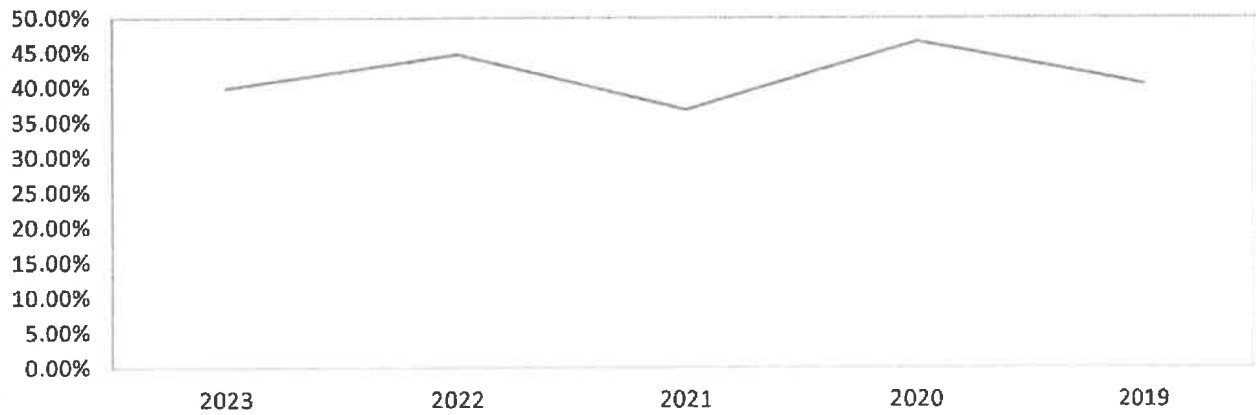
**HAMILTON R-II SCHOOL DISTRICT
SCHEDULE OF TRANSPORTATION COSTS ELIGIBLE FOR STATE AID
YEAR ENDED JUNE 30, 2023**

	District Operated Non-Disabled	District Operated Disabled	Total
Certificated salaries	\$ 109.83	\$ -	\$ 109.83
Non-certificated salaries	196,166.15	6,073.38	202,239.53
Employee benefits	30,801.96	874.29	31,676.25
Purchased services	23,862.36	-	23,862.36
Supplies	91,297.60	-	91,297.60
Capital Outlay	-	-	-
	<u>\$ 342,237.90</u>	<u>\$ 6,947.67</u>	<u>\$ 349,185.57</u>

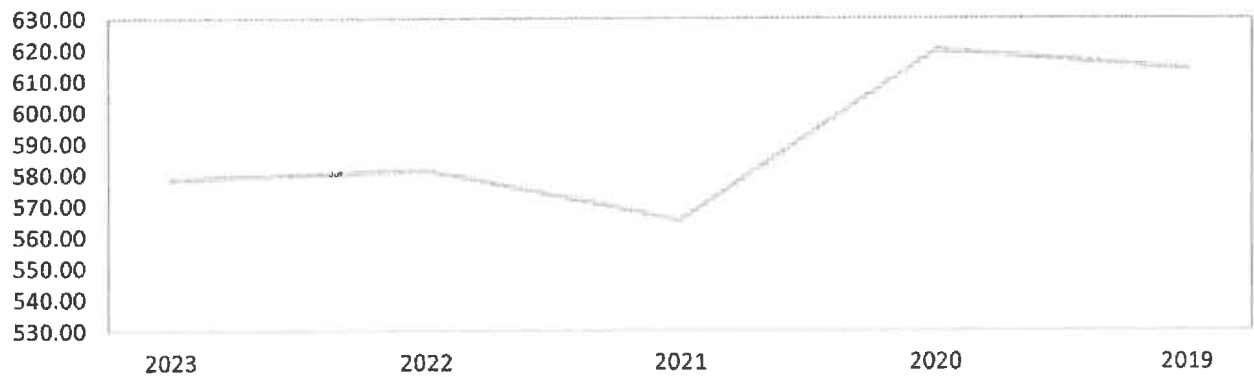
**HAMILTON R-II SCHOOL DISTRICT
SELECTED TRENDS
FOR THE YEARS ENDED JUNE 30, 2023 THROUGH 2019**

	2023	2022	2021	2020	2019
Unrestricted Fund Bal.	\$ 5,643,103.10	\$ 4,268,782.69	\$ 3,404,613.71	\$ 3,606,851.17	\$ 3,134,466.11
Revenues	10,203,395.07	15,845,099.47	8,806,583.63	8,432,030.10	7,854,743.17
Expenditures	14,122,647.58	9,533,280.79	9,244,218.72	7,740,857.27	7,752,425.09
Reserve Ratio	39.96%	44.78%	36.83%	46.59%	40.43%
Average Daily Attendance	578.46	581.43	565.35	619.89	613.76

Reserve Ratio



Average Daily Attendance



**OTHER REPORTING
REQUIREMENTS**

Clevenger & Associates, CPA, PC

2881 Grand Drive
Chillicothe, MO 64601
(660) 646-4872

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

To the Board of Education
Hamilton R-II School District
Hamilton, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities and each major fund of Hamilton R-II School District as of and for the year then ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued a report thereon dated December 18, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs, as item 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 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*.

Hamilton R-II School District's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clevenger & Associates, CPA, PC

Chillicothe, Missouri
December 18, 2023

Clevenger & Associates, CPA, PC

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Chillicothe, MO 64601
(660) 646-4872

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

To the Board of Education
Hamilton R-II School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Hamilton R-II School District's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Hamilton R-II School District's major federal programs for the year ended June 30, 2023. 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.

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

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency or 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Clevenger & Associates, CPA, PC

Chillicothe, Missouri
December 18, 2023

HAMILTON R-II SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR NUMBER	EXPENDITURES
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster:			
Passed-through Missouri Department of Elementary and Secondary Education:			
National School Breakfast Program	10.553	013-055	\$ 63,942.31
National School Lunch Program	10.555	013-055	227,618.05
National School Lunch Program Supply Chain	COVID-19, 10.555	013-055	17,531.19
Non-Cash: Food Distribution Program	10.555	013-055	33,472.83
			<u>342,564.38</u>
Passed-through Missouri Department of Health and Senior Services:			
Summer Food Service Program	10.559	3MO300305-2022	7,207.57
			<u>349,771.95</u>
Total Child Nutrition Cluster			<u>349,771.95</u>
U.S. Department of Agriculture Total			<u>349,771.95</u>
<u>Federal Communications Commission</u>			
Passed-through USAC			
Emergency Connectivity Fund Program	32.009	ECOECF229001444511	135,320.00
Emergency Connectivity Fund Program	32.009	ECOECF229000237411	1,495.00
Universal Service Fund - Schools and Libraries	32.004	SL-2299002745	15,965.00
			<u>152,780.00</u>
Federal Communications Commission Total			
<u>U.S. Department of Education</u>			
Passed-through Missouri Department of Elementary and Secondary Education:			
Special Education Cluster:			
IDEA, Part B	84.027A	013-055	173,916.00
ESCE 611	84.027A	013-055	5,217.00
ARP ESCE 611	COVID-19, 84.027X	013-055	32,310.00
ESCE 619	84.173A	013-055	5,320.00
ARP ESCE 619	COVID-19, 84.173X	013-055	2,264.00
			<u>219,027.00</u>
Total Special Education Cluster			<u>219,027.00</u>
Title I, Part A	84.010A	013-055	164,308.56
Title II.A	84.367A	013-055	6,613.86
COVID 19 Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act:			
Teacher Retention (ESSER I)	COVID-19, 84.425D	013-055	694.55
Teacher Retention Grant (ESSER II)	COVID-19, 84.425D	013-055	9,589.03
Immediate Responsive Services	COVID-19, 84.425U	013-055	8,235.24
CRRSA - ESSER II	COVID-19, 84.425D	013-055	107,087.70
CRRSA - Grow Your Own (ESSER II)	COVID-19, 84.425D	013-055	7,160.72
ARP - ESSER III	COVID-19, 84.425U	013-055	132,248.54
			<u>265,015.78</u>
Total Education Stabilization Fund			<u>265,015.78</u>
U.S. Department of Education Total			<u>654,965.20</u>
<u>U.S. Department of Health and Human Services</u>			
Passed-through Missouri Department of Elementary and Secondary Education:			
Child Care Enhancement Grant	93.575	013-055	1,318.66
			<u>1,318.66</u>
U.S. Department of Health and Human Services Total			<u>1,318.66</u>
			<u>\$ 1,158,835.81</u>

See notes to the schedule of expenditures of federal awards.

**HAMILTON R-II SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Note 1 Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Hamilton R-II School District (District) under programs of the federal government for the year ended June 30, 2023. This Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, change in net position or cash flows of the District.

Note 2 Basis of Accounting

Expenditures reported on the Schedule are reported using the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are not reimbursed. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance.

Note 3 Relationship to Federal Financial Statements

Amounts reported in the schedule of expenditures of federal awards agree with the amounts reported in the related federal financial reports.

Note 4 Noncash Programs

The commodities received, which are noncash revenues, are valued using prices provided by the United States Department of Agriculture.

Note 5 Subrecipients

The District did not provide funds to subrecipients during the year.

**HAMILTON R-II SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with the modified cash basis:

Unmodified

Internal control over financial reporting

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

 X Yes _____ No

Noncompliance material to the financial statements identified?

_____ Yes X No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X No

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?

_____ Yes X No

Identification of major federal programs:

Child Nutrition Cluster

Assistance Listing:
10.553, 10.555, 10.559

Education Stabilization Fund

84.425D, 84.425U

Dollar threshold used to distinguish between type A and type B

\$750,000

Auditee qualified as a low risk auditee?

_____ Yes X No

HAMILTON R-II SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION II -- FINANCIAL STATEMENT FINDINGS

SIGNIFICANT DEFICIENCY

2023-001 Segregation of Duties

Condition: Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee of the District has access to both physical assets and the related accounting records, or to all phases of a transaction. The District currently has one full time bookkeeper to handle the accounting needs of the District. There are some mitigating controls in place but it is not possible to have segregation in all areas.

Criteria: Duties should be segregated so that no one employee has access to physical assets and the related accounting records, or to all phases of a transaction.

Effect: Risk is present that errors or irregularities in amounts that would be material to the basic financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. Due to limited resources and personnel, management may not be able to achieve a proper segregation of duties.

Management Response: The limited number of available personnel prohibits segregation of incompatible duties and the District does not have the resources to hire additional accounting personnel.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

December 18, 2023

Clevenger & Associates, CPA, PC
2881 Grand Drive
Chillicothe, MO 64601

Re: Letter of Response

Dear Clevenger & Associates, CPA, PC

We have reviewed the findings relating to our audit for the year ended June 30, 2023. Our response to your findings are below:

Financial Statement Audit Findings

2023-001 Segregation of duties

Recommendation: Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. Due to limited resources and personnel, management may not be able to achieve a proper segregation of duties.

Action Taken: The limited number of available personnel prohibits segregation of incompatible duties and the District does not have the resources to hire additional accounting personnel.

Completion Date: Not applicable

Regards,



Dr. Billie McGraw, Superintendent

HAMILTON R-II SCHOOL DISTRICT
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

Financial Statement Finding

2022-001 Segregation of duties

Auditor's Recommendation:

We realize that because of limited resources and personnel, management may not be able to achieve a proper segregation of duties; however, our professional standards require that we bring the lack of segregation of duties to your attention in this report.

Status:

Uncorrected

**SUPPLEMENTARY STATE
INFORMATION**

Clevenger & Associates, CPA, PC

2881 Grand Drive
Chillicothe, MO 64601
(660) 646-4872

INDEPENDENT ACCOUNTANTS' REPORT ON MANGEMENT'S ASSERTIONS ABOUT COMPLIANCE WITH SPECIFIED REQUIREMENTS OF MISSOURI LAWS AND REGULATIONS

To the Board of Education
Hamilton R-II School District
Hamilton, Missouri

We have examined management of Hamilton R-II School District's assertions that Hamilton R-II 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 the average daily attendance, standard day length, resident membership on the last Wednesday of September, pupil transportation records of the average daily transportation of pupils eligible and ineligible for state aid, the number of miles eligible and ineligible for state aid and other statutory requirements included in the accompanying Schedule of Selected Statistics during the year ended June 30, 2023. Hamilton R-II School District's management is responsible for its assertions. Our responsibility is to express an opinion on management's assertions about Hamilton R-II School District's compliance with the above 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.

In our opinion, management's assertions that Hamilton R-II School District complied with the requirements included in the 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.

Clevenger & Associates, CPA, PC

Chillicothe, Missouri

December 18, 2023

HAMILTON R-II SCHOOL DISTRICT
 SCHEDULE OF SELECTED STATISTICS
 YEAR ENDED JUNE 30, 2023

Calendar (SECTIONS 160.041, 171.029, 171.031, AND 171.033 RSMO)

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

School Code	Beginning Grade	End Grade	Half Day Indicator	Standard Day Length	Days	Hours in Session
4020	PK	5	-	6.45	165.00	1055.45
3000	6	8	-	6.45	165.00	1055.45
1050	7	12	-	6.45	165.00	1055.45
Notes:						

Attendance Hours

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

School Code	Grade Level	Full-Time Hours	Part-Time Hours	Remedial Hours	Other Hours	Summer School hours	Total Hours
4020	PK	9,509.0500	997.9167	-	-	-	10,506.9667
4020	K	34,108.7166	-	-	-	3,169.2800	37,277.9966
4020	1	53,252.2832	978.9167	-	-	3,578.4100	57,809.6099
4020	2	30,337.9001	-	-	-	1,932.3400	32,270.2401
4020	3	32,566.3333	-	-	-	1,690.2400	34,256.5733
4020	4	51,545.1669	-	-	-	3,497.9100	55,043.0769
4020	5	54,629.9668	-	-	-	2,522.0700	57,152.0368
3000	6	41,668.1166	-	-	-	1,011.1500	42,679.2666
3000	7	55,875.9332	-	-	-	1,926.7400	57,802.6732
3000	8	47,198.0999	486.4833	-	-	1,444.1800	49,128.7632
1050	9	42,733.5334	-	-	-	2,191.0000	44,924.5334
1050	10	39,366.0666	-	-	-	2,579.5000	41,945.5666
1050	11	44,049.7834	-	-	-	675.5000	44,725.2834
1050	12	43,876.3167	-	-	-	840.0000	44,716.3167
Grand Total		580,717.2667	2,463.3167	-	-	27,058.3200	610,238.9034
Notes:							

HAMILTON R-II SCHOOL DISTRICT
 SCHEDULE OF SELECTED STATISTICS
 YEAR ENDED JUNE 30, 2023

September Membership

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

School Code	Grade Level	Full-Time	Part-Time	Other	Total
4020	PK	7.00	-	-	7.00
4020	K	37.00	-	-	37.00
4020	1	54.00	0.50	-	54.50
4020	2	31.00	-	-	31.00
4020	3	36.00	-	-	36.00
4020	4	52.00	-	-	52.00
4020	5	56.00	-	-	56.00
3000	6	44.00	-	-	44.00
3000	7	56.00	-	-	56.00
3000	8	48.00	0.50	-	48.50
1050	9	44.00	-	-	44.00
1050	10	41.00	-	-	41.00
1050	11	45.00	-	-	45.00
1050	12	51.00	-	-	51.00
Grand Total		602.00	1.00	-	603.00

Notes:	

Free and Reduced Priced Lunch FTE Count (SECTION 163.011(6), RSMO)

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

School Code	Free Lunch	Reduced Lunch	Deseg In Free	Deseg In Reduced	Total
4020	88.50	39.00	-	-	127.50
3000	46.00	18.00	-	-	64.00
1050	42.00	12.00	-	-	54.00
Grand Total	176.50	69.00	-	-	245.50

Notes:	

HAMILTON R-II SCHOOL DISTRICT
SCHEDULE OF SELECTED STATISTICS
YEAR ENDED JUNE 30, 2023

Finance

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

Section	Question	Answer (T/F)
5.1	The district/charter school maintained a calendar in accordance with 160.041, 171.029, 171.031, and 171.033, RSMo and all attendance hours were reported.	T
5.2	The district/charter school maintained complete and accurate attendance records allowing for the accurate calculation and reporting by category of Average Daily Attendance, which includes the reporting of calendar and attendance hours, for all students in accordance with all applicable state rules and regulations. Sampling of records included those students receiving instruction in the following categories:	T
	Academic Programs Off-Campus	T
	Career Exploration Program – Off Campus	T
	Cooperative Occupational Education (COE) or Supervised Occupational Experience Program	N/A
	Dual enrollment	T
	Homebound instruction	T
	Missouri Options	N/A
	Prekindergarten eligible to be claimed for state aid	T
	Remediation	T
	Sheltered Workshop participation	N/A
	Students participating in the school flex program	N/A
	Traditional instruction (full and part-time students)	T
	Virtual instruction (MOCAP or other option)	T
	Work Experience for Students with Disabilities	N/A
5.3	The district/charter school maintained complete and accurate attendance records allowing for the accurate calculation of September Membership for all students in accordance with all applicable state rules and regulations.	T
5.4	The district/charter school maintained complete and accurate attendance and other applicable records allowing for the accurate reporting of the State FTE count for Free and Reduced Lunch for all students in accordance with all applicable state rules and regulations.	T
5.5	As required by Section 162.401, RSMo, a bond was purchased for the district's school treasurer or as required by Section 160.405, RSMo, a bond was purchased for the charter schools chief financial officer or an insurance policy issued by an insurance company that proves coverage in the event of employee theft in the total amount of:	\$ 50,000.00
5.6	The district's/charter school's deposits were secured during the year as required by Sections 110.010 and 110.020, RSMo., and the Missouri Financial Accounting Manual.	T
5.7	The district maintained a separate bank account for all Debt Service Fund monies in accordance with Section 108.180 and 165.011, RSMo.	T
5.8	Salaries reported for educators in the October MOSIS Educator Core and Educator School files are supported by complete and accurate payroll and contract records. This includes payments for Teacher Baseline Salary Grants and Career Ladder if applicable.	T
5.9	If a \$162,326 or 7% x SAT x 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.	N/A

HAMILTON R-II SCHOOL DISTRICT
 SCHEDULE OF SELECTED STATISTICS
 YEAR ENDED JUNE 30, 2023

Finance (continued)

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

5.10	The district/charter school published a summary of the prior year's audit report within thirty days of the receipt of the audit pursuant to Section 165.121, RSMo.	T
5.11	The district has a professional development committee plan adopted by the board with the professional development committee plan identifying the expenditure of seventy-five percent (75%) of one percent (1%) of the current year basic formula apportionment. Remaining 25% of 1% if not spent must be restricted and spent on appropriate expenditures in the future.	T
5.12	The amount spent for approved professional development committee plan activities was:	\$ 23,580.10
5.13	The district/charter school has posted, at least quarterly, a searchable expenditure and revenue document or database detailing actual income, expenditures, and disbursement for the current calendar or fiscal year on the district or school website or other form of social media as required by Section 160.066, RSMo.	T

Notes:	

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

Finding:	
Management Letter Comment:	

HAMILTON R-II SCHOOL DISTRICT
 SCHEDULE OF SELECTED STATISTICS
 YEAR ENDED JUNE 30, 2023

Transportation (SECTION 163.161, RSMO)

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

Section	Question	Answer
6.1	The school transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid.	T
6.2	The district's/charter school's pupil transportation ridership records are maintained in a manner to accurately disclose in all material respects the average number of regular riders transported.	T
6.3	Based on the ridership records, the average number of students (non-disabled K-12, K-12 students with disabilities and career education) transported on a regular basis (ADT) was:	
	Eligible ADT	394
	Ineligible ADT	53
6.4	The district's/charter school's transportation odometer mileage records are maintained in a manner to accurately disclose in all material respects the eligible and ineligible mileage for the year.	T
6.5	Actual odometer records show the total district/charter-operated and contracted mileage for the year was:	95,360
6.6	Of this total, the eligible non-disabled and students with disabilities route miles and the ineligible non-route and disapproved miles (combined) was:	
	Eligible Miles	72,018
	Ineligible Miles(Non-route/Disapproved)	23,342
6.7	Number of days the district/charter school operated the school transportation system during the regular school year:	165

Notes:

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

Finding:	
Management Letter Comment:	