

Regular Meeting Agenda
Nell Holcomb R-IV School District Board of Education
Date: October 24, 2023 Time 5:30 P.M. Place: School Library

Agenda

1. Call to Order
 - A. Changes or Additions to the Agenda
2. Approval of Consent Agenda
 - A. Minutes of Previous Meeting(s): Regular Meeting -- September 19, 2023
 - B. Approval of Monthly Bills, Transfers, and Amend Budget as Necessary
 - C. Acceptance of Treasurer's Report
 - D. Approval of Substitute List
3. Correspondence and Comments From the Audience; As a reminder, public comments are limited to district tax payers and staff members. Public Comment is limited to 3 minutes per participant. Participants are not allowed to discuss any personnel issues during public comment. All discussion on personnel must take place in closed session. If a parent or community member has a personnel issue, we ask that you follow board policy P1480 and set up a time to discuss the issue with school superintendent, Mr. Deckerd. If he is unable to remediate the issue, we ask that you then bring your issue to the school board president for consideration of being placed on a future closed session agenda. Thank you.
4. Board Reports
 - A. Principal Report
 - B. Superintendent Report
5. Action Items
 - A. Approval of Fiscal Year 2023 Audit
 - B. Approval of Audit Services 2024
 - C. Discussion on 2023-2024 Calendar Change: Crusader Games
 - D. Approval of Special Education Compliance Plan
 - E. Emergency Communication with Sheriff's Department
6. Other Business
 - A. November Regular Meeting:
 - B. Important Dates:
 - October 27, 2023: Nell Holcomb Chili Dinner
 - November 22,23, and 24: Thanksgiving Break
7. Recess Open Session
8. Closed Session: According to Section 610:021 of the Revised Statutes of Missouri for the purpose of hiring, firing, discipline, or promoting of personnel employed by the Nell Holcomb R-IV School District and certain legal considerations.
 - A. Personnel
9. Adjourn Closed Session
10. Adjourn from Regular Session

BOARD MEETING
NELL HOLCOMB R-IV SCHOOL DISTRICT
BOARD OF EDUCATION
Date: September 19, 2023 Time: 5:00 P.M. Place: School Library

Minutes

1. Call to Order: Meeting called to order by board president D. Haupt. All 7 board members present
2. Special Recognitions: New Staff Members: Mr. Deckerd introduced all of the new staff members to the school board members
3. Approval of Consent Agenda: Motion to approve T. Brock, 2nd C. Fisher, 7-0 Vote
 - A. Minutes of Previous Meeting: August 15, 2023
 - B. Approval of Monthly Bills, Transfers, and Amend Budget as Necessary
 - C. Acceptance of Treasurer's Report
 - D. Substitute List
4. Correspondence and Comments from the Audience: None
5. Reports
 - A. Principal Report
 - B. Superintendent Report
 - C. Nurse Graham Report
6. Action Items
 - A. Board Policies: Motion by C. Fisher to approve all applicable policies and regulations with Policy 2115 tabled until the October meeting, 2nd JT Payne, 7-0 Vote
 - B. Health and Wellness Policies: Motion by T. Brock to approve the Covid Policy, Head Lice Policy, and Bus Seizure Policy with the Narcan Policy tabled until the October meeting, 2nd C. Tourville, 7-0 Vote
7. Other Business
 - A. October 2023 School Board Meeting was set for Tuesday, October 24, 2023 at 5:30 PM
 - B. Important Dates:
 - October 13, 2023: End of 1st Quarter
 - October 19, 2023: Parent Teacher Conferences
 - October 20 and 23, 2023: No School

The board recessed open session at 6:05 PM

Closed Session: Motion at 6:06 PM by J. Carter to enter closed session, 2nd JT Payne, 7-0 Roll Call Vote

According to Section 610.021 of the Revised Statutes of Missouri for the purpose of hiring, firing, discipline, or promoting of personnel employed by the Nell Holcomb R-IV School District and certain legal considerations.

A. Personnel

Motion by T. Brock to accept the resignation of Junior Gean, 2nd L. Brown, 7-0 Roll Call Vote

Motion by C. Tourville to hire Taylor Ritter as the new front office administrative assistant, 2nd C. Fisher, 7-0 Roll Call Vote

Motion to adjourn closed session at 6:27 PM J. Carter, 2nd T. Brock, 7-0 Roll Call Vote

8. Adjourn from Regular Session: Motion to adjourn regular session at 6:27 PM C. Tourville, 2nd L. Brown, 7-0 Vote

2023-2024 FINANCIAL STATEMENT

Fund Balances	Checking	MOSIP	Total
July 31, 2023	573,056.97	1,081,933.04	1,654,990.01
August 31, 2023	266,449.61	1,197,641.66	1,464,091.27
September 30, 2023	(70,455.72)	1,331,204.11	1,260,748.39
October 31, 2023			
November 30, 2023			
December 31, 2023			
January 31, 2024			
February 28, 2024			
March 31, 2024			
April 30, 2024			
May 31, 2024			
June 30, 2024			
July 31, 2024			
FUND 1 Balance		74,358.60	
FUND 2 Balance		-172,329.79	
FUND 3 Balance		0.00	
FUND 4 Balance		<u>27,515.47</u>	
Checking Account Balance			-70,455.72
August, 2023 Checking Balance		266,449.61	
MOSIP		(133,562.45)	
Total Expenditures		(376,392.14)	
Total Revenues		173,049.26	
MOSIP transfer		-	
Ending balance August, 2023			-70,455.72
Sept 2023 checks and payroll approved and paid		257,890.71	257,890.71
Sept 2023 checks for approval			88,738.77
	Correcting Entries		
TOTAL EXPENDITURES			346,629.48
October 2023 checks awaiting approval			\$ 50,695.71
October 2023 Payroll awaiting approval			\$ 250,000.00

Board Check Register Sept 2023

Selection Criteria : Transaction Type = Reverse Checks | Transaction Type = Voided Checks | Transaction Type = Check Entry | Check # Range From 45110 To 45138 | Check # Range From 45101 To 45108 | Check # Range From 45096 To 45099 |

Check #	Check Date	Transaction Description	Check Amount	
0000045096	09/11/2023	CHRIS WINKLER	40.00	- Duplicate
0000045097	09/11/2023	JENNIFER KROENUNG	65.00	- Duplicate
0000045098	09/11/2023	TORI MOORE	20.00	- Duplicate
0000045099	09/14/2023	Deluxe	1,482.40	- Duplicate
0000045101	09/18/2023	1ST TIRE & WHEEL INC.	29.12	
0000045102	09/18/2023	A T & T MOBILITY	222.71	
0000045103	09/18/2023	ABBI HALL	277.75	
0000045104	09/18/2023	ACCENT SECURITY ALARMS	180.00	
0000045105	09/18/2023	ALFRED VANGENNIP	200.00	
0000045106	09/18/2023	AMEREN	3,812.58	
0000045107	09/18/2023	BEAVER JANITOR SUPPLY	1,923.88	
0000045108	09/18/2023	BIG RIVER	257.47	
0000045110	09/18/2023	Burnett Landscape Management	2,975.00	
0000045111	09/18/2023	Candace Rudolph	41.75	
0000045112	09/18/2023	CONCORD PUBLISHING HOUSE	300.00	
0000045113	09/18/2023	COREY CAMPBELL	114.13	
0000045114	09/18/2023	ENVIRONMENTAL ANALYSIS S	22.00	
0000045115	09/18/2023	FISHER AUTO PARTS INC	531.86	
0000045116	09/18/2023	GAILA HOLOWELL	2,319.00	- Tuition Reimbursement
0000045117	09/18/2023	GREAT LAKES SPORTS	203.14	
0000045118	09/18/2023	HEARTLAND COCA-COLA BOTT	331.56	
0000045119	09/18/2023	INFINITE CAMPUS	975.00	
0000045120	09/18/2023	Kathy Kirchhoff	37.37	
0000045121	09/18/2023	KIDDLYWINKS	7,210.00	- Physical Therapy
0000045122	09/18/2023	Ledbetter, Philip	11.62	
0000045123	09/18/2023	MFA OIL COMPANY	4,126.59	
0000045124	09/18/2023	MICHAEL GIVENS	135.00	
0000045125	09/18/2023	MIDWEST TRANSIT EQUIP IN	6,513.47	- Electrical and muffler on old bus
0000045126	09/18/2023	MO DEPT OF PUBLIC SAFETY	25.00	
0000045127	09/18/2023	PRAIRIE FARMS DAIRY INC	1,170.82	
0000045128	09/18/2023	PWSD #5 OF CAPE GIRARDEA	9.00	
0000045129	09/18/2023	QUALITY PEST CONTROL	475.00	
0000045130	09/18/2023	REGINA PATTENGILL	630.00	
0000045131	09/18/2023	ROTH RESTAURANT SUPPLY	247.86	
0000045132	09/18/2023	S&W Cabinets	2,038.00	- Library Cabinets
0000045133	09/18/2023	SANTANDER LEASING LLC	48,363.00	- Bus lease Purchase
0000045134	09/18/2023	SCHOOL SPECIALTY INC*	376.40	
0000045135	09/18/2023	SEMMEA	30.00	
0000045136	09/18/2023	STEPHANIE WYBERT	18.69	
0000045137	09/18/2023	TEACHER DIRECT	112.60	
0000045138	09/18/2023	UNIVERSITY OF MO COLUMBI	884.00	- Security license
Grand Total			88,738.77	

Board Check Register Oct 2023

Selection Criteria : Transaction Type = Reverse Checks | Transaction Type = Voided Checks | Transaction Type = Check Entry | Check # Range From 45232 To 45257 | Check # Range From 45184 To 45212 |

Check #	Check Date	Transaction Description	Check Amount	
0000045184	10/05/2023	JILL HUNTER	200.00	Beta
0000045185	10/05/2023	Kathy Kirchhoff	104.54	
0000045186	10/05/2023	KRISTIN MICHEL	200.00	Beta
0000045187	10/05/2023	LINDA NAGEL	100.00	Kitchen Sub
0000045188	10/05/2023	LOWES BUSINESS ACCOUNT	527.20	
0000045189	10/05/2023	MARY STUCKER	152.24	
0000045190	10/05/2023	MENARDS	661.55	
0000045191	10/05/2023	MFA OIL COMPANY	1,731.05	
0000045192	10/05/2023	MICHAEL GIVENS	65.00	Bus Repairs
0000045193	10/05/2023	MIDWEST TRANSIT EQUIP IN	6,709.57	mufflers + Windows
0000045194	10/05/2023	MIRANDA SCHLOSSER	12.00	
0000045195	10/05/2023	MO DIV OF EMPLOYMENT SECURITY	2,116.29	Unemployment
0000045196	10/05/2023	OSBORNE OFFICE EQUIPMENT	1,759.20	
0000045197	10/05/2023	PRAIRIE FARMS DAIRY INC	1,707.29	
0000045198	10/05/2023	REGINA PATTENGILL	840.00	
0000045199	10/05/2023	RICKY CHAMBLESS	15.00	
0000045200	10/05/2023	RORI MCCULLEY	200.00	Beta
0000045201	10/05/2023	SCHARENBOG, OCTAVIA A	41.75	
0000045202	10/05/2023	SCHNEIDER, KAREN LYNNE	41.75	
0000045203	10/05/2023	SEMO LASE	150.00	Special Ed Organization
0000045204	10/05/2023	TERRI STINNETT	880.00	
0000045205	10/05/2023	TIPTONS	432.18	
0000045206	10/05/2023	TORI MOORE	200.00	Beta
0000045207	10/05/2023	JENNIFER KROENUNG	65.00	
0000045208	10/09/2023	CHRIS WINKLER	78.00	
0000045209	10/09/2023	JENNIFER KROENUNG	85.00	
0000045210	09/30/2023	PERFORMANCE FOODSERVICE	11,419.09	2 months
0000045211	10/17/2023	CHRIS WINKLER	40.00	
0000045212	10/17/2023	JENNIFER KROENUNG	65.00	
0000045232	10/19/2023	A T & T MOBILITY	222.90	
0000045233	10/19/2023	A-1 Crane Service	400.00	Gravel
0000045234	10/19/2023	ACCENT SECURITY ALARMS	173.00	
0000045235	10/19/2023	ALFRED VANGENNIP	200.00	
0000045236	10/19/2023	ATIS ELEVATOR INSPECT	270.00	Elevator
0000045237	10/19/2023	BEAVER JANITOR SUPPLY	3,913.94	
0000045238	10/19/2023	BEGINNING CONCEPT	1,991.75	Occupational Therapy (2 months)
0000045239	10/19/2023	BIG RIVER	270.29	
0000045240	10/19/2023	COREY CAMPBELL	134.33	
0000045241	10/19/2023	DANS KEY AND LOCK SHOP	20.00	
0000045242	10/19/2023	DITTRONICS	255.00	
0000045243	10/19/2023	Easterseals Midwest	2,855.27	Personal Aide (Easter Seals)
0000045244	10/19/2023	HEARTLAND COCA-COLA BOTT	171.08	
0000045245	10/19/2023	Ledbetter, Philip	30.30	
0000045246	10/19/2023	LINDA NAGEL	300.00	
0000045247	10/19/2023	MENARDS	378.74	
0000045248	10/19/2023	MFA OIL COMPANY	1,529.65	
0000045249	10/19/2023	MICKES OTOOLE LL	55.50	
0000045250	10/19/2023	MO K-8 SCHOOL ASSOCIATIO	200.00	
0000045251	10/19/2023	OSBORNE OFFICE EQUIPMENT	1,024.68	
0000045252	10/19/2023	PAYNE, WHITNEY	146.45	
0000045253	10/19/2023	PWSD #5 OF CAPE GIRARDEA	30.00	

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Nell Holcomb R-IV School District
6547 State Highway 177
Cape Girardeau, MO 63701-8690

Dated : 10/19/2023 2023-2024
Time : 16:07 Page 2

Board Check Register Oct 2023

Check #	Check Date	Transaction Description	Check Amount
0000045254	10/19/2023	SCREEN ARTS INC	220.00
0000045255	10/19/2023	SHIVELBINES MUSIC STORE	30.50
0000045256	10/19/2023	STANLEY DIRNBERGER & ASS	5,250.00
0000045257	10/19/2023	STEPHANIE WYBERT	23.63
Grand Total			50,695.71

— Audit

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- Unrestricted fund balance at June 30, 2023 increase again to 28.81% from the prior year balance of 21.20%. Good trend for the District ! Note, this is also after transferring the max allowed WADA transfer to the Capital Projects Fund.
- Revenues:
 - Revenues increased from \$4,849,613 in the prior year to \$5,147,655 in the current year. An increase of \$298,042.
 - Major reason for overall increase is in property tax collections and interest revenue earnings on investments. Property tax collections increased \$294,370 while earnings increased \$50,866. Prop C collections also increased \$55,323.
 - State source revenue increased by \$176,431 due to increases in Basic Formula and Transportation funding.
 - Federal source revenue declined by \$337,999 as the District drew down \$590,280 in available ESSER III and II funding compared to \$208,365 in the current year. Title I funding did increase somewhat offsetting the aforementioned decline.
- Expenditures:
 - Ignoring the Capital Projects Fund expenditures, the operational expenditures (Fund 1 and Fund 2) increased by \$262,587 over the prior year to a total of \$4,391,144. An increase of 6.3%.
 - Of the operational expenditures increase, salaries and benefits increased by \$238,825 while supplies increased by \$27,695. The increase in salaries and benefits was a 8.5% increase over the prior year salaries and benefits. That increase is comparable to what I have seen with other Districts.
 - Overall purchased services did remain steady. BUT, tuition to Cape and Jackson, the largest component of purchased services, did go down from \$776,070 to \$725,764. Increases in pupil services offset this decrease in tuition.
- Federal Programs:
 - The District reasonably met Federal requirements particularly regarding allowability of expenditures, classification and reporting. No significant concerns.
- Transportation:
 - The District sufficiently met all State requirements for reporting and tracking of transportation ridership and mileages. No significant concerns or changes arose from our procedures.
- Attendance:
 - The District sufficiently met all State requirements for reporting and tracking of attendance tracking and reporting. No significant concerns or changes arose from our procedures.
 - Original attendance hours reported did not include summer school hours. But this was subsequently corrected by the District.
- Operational Considerations:
 - A few classification corrections were made to revenues and expenses, but overall, financials were in good shape and items were reconciled.
 - Discussed the continued need for the District to monitor DESE accounting manual classification coding in all areas given the ability and use of such by DESE. This includes carefully monitoring and verifying proper classification by function, object, project, location and source. Source codes and project codes are particularly important regarding Federal grants.

STANLEY, DIRNBERGER, HOPPER AND ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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VICKI M. MCLEMORE
GLORIA S. PENDER
FALIN J. HINSHAW

September 29, 2023

To the Board of Education of Nell Holcomb R-IV School District
and Management of Nell Holcomb R-IV School District

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit and each major fund of Nell Holcomb R-IV School District (the "District"), as of and for the year ended June 30, 2023, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated September 29, 2023. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards and, if applicable, 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 you dated August 10, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2023. 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 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. The most sensitive estimates affecting the financial statements were:

- The District's budget preparation process and pension reporting disclosures.

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

- The District's discussion regarding the commitments and contingencies, self-insured health benefits and retirements benefits as of June 30, 2023.

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 trivial, and communicate them to the appropriate level of management. All identified misstatements were communicated and corrected. None of the misstatements detected and corrected as a result of audit procedures, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For 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 September 29, 2023.

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 the governmental unit'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 Issues

➤ **Preparation of Financial Statements**

The District is responsible for the preparation of their cash basis financial statements. Preparation of such requires internal controls over both (1) recording, processing, and summarizing accounting data, and (2) reporting the cash basis financial statements, including the related notes. The District has historically relied on its independent external auditors to assist in the preparation of the cash basis financial statements and related notes as part of its external financial reporting process. Accordingly, the District's ability to prepare financial statements in accordance with the cash basis of accounting is based, in part, on its external auditors, who cannot by definition be considered a part of the District's internal controls.

Given the complexity of governmental regulations on reporting and presenting cash basis financial statements, related notes, and accompanying supplementary information (collectively the "annual financial statements"), the District has made the decision that it is in their best interest to outsource the preparation of its annual financial statements to the auditors who do have the expertise to prepare the annual financial statements given the information provided by the District.

The District should understand that the annual financial statements are the responsibility of the District, and that the auditors are merely preparing such from the information provided by the District. The District should continue to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

➤ **Segregation of Duties**

A fundamental concept in a good system of internal control is the segregation of duties. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction. If the segregation of duties is inadequate, there is a danger that intentional fraud or unintentional errors could occur and not be detected.

Inherent in smaller entities is an absence of appropriate segregation of duties. The District currently has one individual who reconciles bank accounts, generates checks for disbursement, electronically signs all checks, and prepares and posts journal entries. The District does not have a different individual validating the actual check disbursement with the actual invoice. The District mitigates this risk by requiring the approval of all invoices, with an attached approval slip indicating the account for coding, prior to the bookkeeper generating check disbursements. Additionally, the Board of Education approves a list of all disbursements and monitors the budget.

We recommend that the District continue to emphasize the procedures outlined above which help mitigate, but not eliminate, the segregation of duties risk. The District should understand the risks and take necessary steps to help further mitigate such if desired.

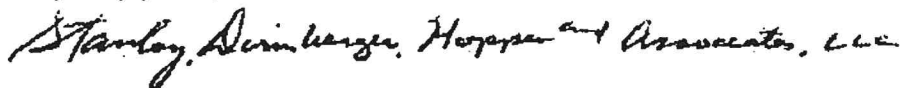
➤ **Revenues and Expenditures Coding**

Our audit procedures identified classification adjustments for revenues and expenditures necessary for the District's general ledger coding to be in compliance with the Missouri Department of Elementary and Secondary Education accounting manual and with Federal grant compliance. Continued improvement though is necessary to ensure accurate reporting at both the function and object level for expenditures as well as the program, location and source code for revenues and expenditures.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles 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.

This information is intended solely for the use of the Board of Education and management of Nell Holcomb R-IV School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Stanley, Dirnberger, Hopper & Associates, LLC

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VICKI M. MCLEMORE
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FALIN J. HINSHAW

September 29, 2023

Mr. Bleau Deckerd
Nell Holcomb R-IV School District
6547 State Highway 177
Cape Girardeau, MO 63701

Dear Mr. Deckerd

As our previous three-year contract will come to an end after this year, we would like to submit a bid to continue as your independent auditors for the next three years ending June 30, 2024, 2025 and 2026.

Based upon the experience we have achieved throughout the years with your District, and considering the many external factors affecting all schools as well as external auditors, our bids for the three years ending are as follows:

June 30, 2024	\$ 5,500.00
June 30, 2025	\$ 5,500.00
June 30, 2026	\$ 5,500.00

We have enjoyed working with and serving the District over the years and hope the relationship can continue. Our engagement fee includes, as usual, support on all accounting and payroll related questions throughout the year.

Let me know if you would like to discuss the above bid or any other aspect of our audit. A formal engagement letter will follow if our bid is accepted.

Sincerely,



Stanley, Dirnberger, Hopper & Associates, LLC
Patrick W. Kintner

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