



Agenda  
Regular Session Meeting  
Sedalia School District #200  
Monday, September 23, 2019 6:30 p.m.  
Smith-Cotton High School  
2010 Tiger Pride Blvd.  
Commons Area

**Call to Order**

1.1 Call to Order Info

**Recognitions and Presentations**

2.1 Public and Staff Comment Info

2.2 Sedalia School District Foundation Info

2.3 Sedalia Community Educators Association Info

2.4 Legion of Valor Bronze Cross for Achievement Info

2.5 Approval of September 23, 2019 Agenda **Action**

**Consent Agenda**

3.1 Minutes for Tax Rate Hearing Meeting August 26, 2019 **Action**

3.2 Minutes for Monthly Business Meeting August 26, 2019 **Action**

3.3 Personnel **Action**

3.4 Treasurer's Report **Action**

3.5 Payment of Bills **Action**

3.6 Missouri State Fair Agreement – Commencement Ceremony **Action**

**Decision - Unfinished Business**

4.1 Heckart Community Center Natatorium **Action**

4.2 Grow Your Own **Action**

**Decision**

5.1 Audit 2019 **Action**

5.2 Title III Language Instruction for Limited English Program Evaluation **Action**

5.3 Surplus – Technology **Action**

**Discussion**

6.1 eSports Club Info

**Information**

7.1 Safety Update Info

7.2 Assessment Scores Update 2019 Info

7.3 Attendance 90/90 Report Info

7.4 2018 Top 5% Title I Schools Info

**Adjournment**

8.1 Adjournment to Closed Session **Action**



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**Upcoming Meetings**

9.1 October 14, 2019 – Regular Board Meeting at 6:30 pm, Horace Mann Elementary, Gymnasium



Minutes  
Tax Rate Hearing  
Sedalia School District #200  
Monday, August 26, 2019 6:15 p.m.  
Smith-Cotton High School  
Commons Area  
2010 Tiger Pride Blvd.

Call to Order                      Dr. Sharp president, called the meeting to order at 6:15 p.m.

Quorum                              Board Members present: Dr. Jeffrey Sharp, President; Scott Gardner, Vice President; Diana Nichols, Secretary; Kenny Coffelt, Treasurer; Matthew Herren, Barbara Schrader, and Michael Stees.

Present                              Steve Triplett, Superintendent; Dr. Todd Fraley, Assistant Superintendent; Chris Pyle, Assistant Superintendent; Dr. Nancy Scott, Assistant Superintendent; Lisa Hammerly, Recording Secretary.

Approval of Agenda              Kenny Coffelt moved, seconded by Diana Nichols, that the Board approve August 26, 2019 Tax Rate Hearing Agenda as presented. Affirmative: 7

Public Comments                 None.

Tax Rate                              Scott Gardner moved, seconded by Matt Herron, that the Board approve the Tax Rate for 2019-20 to be set at \$3.9755 per \$100 assessed valuation (Incidental \$3.2755 and Capital Projects \$0.7000) as presented. Affirmative: 7

Adjournment                        Kenny Coffelt moved, seconded by Scott Gardner, to adjourn to regular session at 6:24 p.m. Affirmative: 7

Approved this 23<sup>rd</sup> day of September 2019, by order of the Board of Education, Sedalia School District #200, Pettis County, Sedalia, MO.

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Diana Nichols, Secretary

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Dr. Jeffrey Sharp, President



Minutes  
Regular Meeting  
Sedalia School District #200  
Monday, August 26, 2019 6:30 p.m.  
Smith-Cotton High School  
2010 Tiger Pride Blvd.  
Commons Area

Call to Order	Dr. Sharp president, called the meeting to order at 6:25 p.m.
Quorum	Board Members present: Dr. Jeffrey Sharp, President; Scott Gardner, Vice President; Diana Nichols, Secretary; Kenny Coffelt, Treasurer; Matthew Herren, Barbara Schrader, and Michael Stees.  The Chair, Dr. Sharp, exited the meeting at 6:26 p.m. and Scott Gardner presided as Chair until Dr. Sharp returned at 6:27 p.m.
Present	Steve Triplett, Superintendent; Dr. Todd Fraley, Assistant Superintendent; Chris Pyle, Assistant Superintendent; Dr. Nancy Scott, Assistant Superintendent; Lisa Hammerly, Recording Secretary.
Public Comments	None.
Recognitions & Pres.	Sedalia School District Foundation
Approval of Agenda	Scott Gardner moved, seconded by Diana Nichols, that the Board approve the August 26, 2019 Agenda. Affirmative: 7
Consent Agenda	The Chair proposed the Agenda be amended to include an additional item under section consent, 3.9 Personnel Recommendations. Kenny Coffelt moved, seconded by Michael Stees, that the Board approve Minutes for Monthly Business Meeting August 5, 2019, Personnel, Treasurer's Report, Payment of Bills, State Fair Community College Nursing Agreement, Central Methodist University Agreement, Great Circle, Butterfield Campus School Agreement, Special Education Compliance, Personnel Recommendations. Affirmative: 7
ASBR 2018-2019	Kenny Coffelt moved, seconded by Scott Gardner, that the Board approve the ASBR 2018-2019 as presented. Affirmative: 7
Calendar 2019-2020	Kenny Coffelt moved, seconded by Diana Nichols, that the Board approve Sedalia School District #200 Calendar 2019-2020 Plan as presented. Affirmative: 7
Professional Dev. Manual	Kenny Coffelt moved, seconded by Scott Gardner, that the Board approve the Professional Development Manual 2019-2020 as presented. Affirmative: 7
Grow Your Own	Dr. Scott presented information on Grow Your Own. Grow Your Own will be brought back under Decision – Unfinished Business September 23, 2019.
Heckart Community Center	Mr. Triplett presented information on the Heckart Community Center natatorium.
Stocking NARCAN	Dr. Scott presented information on Stocking NARCAN.



Minutes  
Regular Meeting  
Sedalia School District #200  
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Smith-Cotton High School  
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Adjournment

Kenny Coffelt moved, seconded by Diana Nichols, to adjourn to closed session for purposes listed in sections RSMo. 610.021 (13) Protected Records at 7:42 p.m.  
Affirmative: 7

Approved this 23<sup>RD</sup> day of September 2019, by order of the Board of Education, Sedalia School District #200, Pettis County, Sedalia, MO.

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Diana Nichols, Secretary

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Dr. Jeffrey Sharp, President

Bank & Cash Reconciliation

Fund Cash Balance by Fund

Fund Number and Description	Cash Balance	Comments
001 - General Fund	25,846,115.35	
002 - Special Revenue Fund	3,283,462.73	
003 - Debt Service Fund	.00	
004 - Capital Projects Fund	9,587,653.96	
921 - Early Childhood Facility	-88,400.00	
Adjustment 1 :	.00	
Adjustment 2 :	.00	
Adjustment 3 :	.00	
Adjustment 4 :	.00	
TOTAL :	38,628,832.04	

Bank Cash and Reconciled Balances:

Account Code & Bank	Cash Balance	Reconciled Balance	Comments
xxxx41.1 - Series 2015B - UMB BANK	.00	.00	
xxxx1387 - Chris E Egdorf - US Bank	6,545.13	6,545.13	
xxxx1251 - General Funds - MOSIP	4,001,530.37	4,001,530.37	
xxxx1252 - Capital Funds - MOSIP	2,825,846.29	2,825,846.29	
xxxx57.3 - Series 2016 - UMB BANK	.00	.00	
xxxx0278 - - Equity Bank	16,607,442.90	17,127,362.66	
xxxx0294 - Investments - Equity Bank	14,882,240.01	14,882,240.01	
xxxx0213 - Portfolio Cash - MOSIP	305,227.34	305,227.34	
xxxx0213 - US Bank - MOSIP	.00	.00	
Outstanding Amount: xxxx0278 - - Equity Bank	.00	-519,919.76	
Adjustment 1 :	.00	.00	
Adjustment 2 :	.00	.00	
Adjustment 3 :	.00	.00	
Adjustment 4 :	.00	.00	
TOTAL :	38,628,832.04	38,628,832.04	

Bank Cash and Fund Cash are in Balance

Cash Flow Summary For month of Aug

	Fund - 001	Fund - 002	Fund - 003	Fund - 004	Fund - 921	All Funds
A. Cash Balance as of 08/01/19	26,487,216.03	1,633,334.03	0.00	9,559,316.64	(70,000.00)	37,609,866.70
B. Revenues (5XXX) :	404,851.21	2,134,833.81	0.00	126,333.52	5,879.12	2,671,897.66
C. Expenses (6XXX) :	1,074,178.60	514,066.27	0.00	97,996.20	18,400.00	1,704,641.07
D. Excess Revenue ( B - C ) :	(669,327.39)	1,620,767.54	0.00	28,337.32	(12,520.88)	967,256.59
E. New Cash Balance (A + D) :	25,817,888.64	3,254,101.57	0.00	9,587,653.96	(82,520.88)	38,577,123.29
F. Net Change in Fund Balance (3XXX) :	0.05	0.00	0.00	0.00	0.00	0.05
G. Net Change in Other Assets & Liabilities ( 1200 - 2999 ) :	28,226.66	29,361.16	0.00	0.00	(5,879.12)	51,708.70
H. Final Balance as of 08/31/19	25,846,115.35	3,283,462.73	0.00	9,587,653.96	(88,400.00)	38,628,832.04

## Fund Balance Report

for the period ending August, 2019

Fund	1	2	3	4	Total
General Fund	Teachers Fund	Debt Service Fund	Capital Projects Fund	Total	Total
Beginning Fund Balance	26,955,079.24	-0.00	0.00	9,586,380.27	36,541,459.51
Revenues	737,289.65	4,193,192.78	0.00	167,288.09	5,097,770.52
Transfer To	0.00	0.00	0.00	0.00	0.00
Transfer From	0.00	0.00	0.00	0.00	0.00
Expenses	1,890,061.77	845,375.07	0.00	166,014.40	2,901,451.24
Ending Fund Balance	25,802,307.12	3,347,817.71	0.00	9,587,653.96	38,737,778.79
From General Fund to Debt Service Fund	0.00				
From General Fund to Capital Projects Fund	0.00				
Unrestricted Fund Balance (Incidental + Teachers Funds)	1065.65%				

**ASSETS**

Cash & Investments

**TOTAL ASSETS**

\$38,628,832.04  
\$38,628,832.04

**LIABILITIES**

Flexible Spending Account

Escrowed - Group Health Insurance/Life Insurance/ Retirement/Dues/Garnishments

**TOTAL LIABILITIES**

(\$14,576.16)  
 (\$100,915.72)  
(\$115,491.88)

**NET ASSETS**

Restricted For:

US Bank Egdorf Scholarship Fund

**TOTAL NET ASSETS**

(\$6,545.13)  
\$38,737,778.79



Current Month Budget Report

Account Code	Account Description	Budget/ (Open Bal)	MTD Activity	YTD Activity	Current Balance	Encumbrance	Next.MTD Activity	Projected Balance	% of Budget
Grand Total	Total Assets (1xxx)	43,231,112.97	1,024,844.46	1,855,298.19	45,086,411.16		-2,545,153.82	42,541,257.34	
	Total Liabilities (2xxx)	-6,683,108.43	-57,567.82	228,500.31	-6,454,608.12		-872,794.54	-7,327,402.66	
	Fund Balance (3xxx)	-36,548,004.54	-0.05	-0.10	-36,548,004.64	0.00	0.00	-36,548,004.64	
	Total Revenues (5xxx)	61,211,234.32	2,671,897.66	5,261,949.64	55,949,284.68	0.00	165,317.88	55,783,966.80	8.87
	Total Expenditures (6xxx)	58,213,848.05	1,704,641.07	3,178,151.24	55,035,696.81	869,694.30	3,583,266.24	50,582,736.27	13.11
	Expenditures - Revenues	-2,997,386.27	-967,256.59	-2,083,798.40		869,694.30	3,417,948.36	-5,201,230.53	
	Ending Fund Balance	0.00			-38,631,803.04			-34,344,160.38	0.00
	Ledger Balance (1xxx + 2xxx + 3xxx)	0.00	0.00	0.00	0.00		0.00	0.00	

% of Budget for Expenditures, Revenues and Expenses - Revenues = (YTD Activity + Encumbrance + Next MTD Activity)/Budget(Open Bal)  
 % of Budget for Ending Fund Balance = Projected Balance/Budget(Open Bal)

**Consolidated Summary Statement**

Sedalia School District #200

**Portfolio Summary**

Portfolio Holdings	Cash Dividends and Income	Closing Market Value	Current Yield
MOSIP	12,971.42	7,132,604.00	2.14 %
<b>Total</b>	<b>\$12,971.42</b>	<b>\$7,132,604.00</b>	

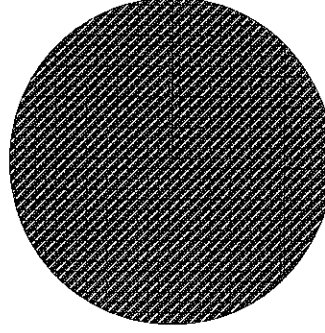
**Investment Allocation**

Investment Type	Closing Market Value	Percent
Money Market Mutual Fund	7,132,604.00	100.00
<b>Total</b>	<b>\$7,132,604.00</b>	<b>100.00%</b>

**Maturity Distribution (Fixed Income Holdings)**

Portfolio Holdings	Closing Market Value	Percent
Under 30 days	7,132,604.00	100.00
31 to 60 days	0.00	0.00
61 to 90 days	0.00	0.00
91 to 180 days	0.00	0.00
181 days to 1 year	0.00	0.00
1 to 2 years	0.00	0.00
2 to 3 years	0.00	0.00
3 to 4 years	0.00	0.00
4 to 5 years	0.00	0.00
Over 5 years	0.00	0.00
<b>Total</b>	<b>\$7,132,604.00</b>	<b>100.00%</b>

**Weighted Average Days to Maturity 1**



Mny Mkt Fund  
100.00%

**Sector Allocation**

## Memorandum

To: Director – Board of Education

CC: Steve Triplett/Nancy Scott/Todd Fraley/Chris Pyle

From: Harriet Wolfe

Date: September 23, 2019

Re: Payment of Bills

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**Attached are the payment of bills from August 21 – September 17, 2019.  
Total Amount of \$1,481,754.00**

BOE AP Check Register Report Aug 21 - Sept 17 2019

Selection Criteria : Check # Range From 117205 To 117385 | Check # Range From ACH012732 To ACH012879 | Check # Range From ACH012668 To ACH012713 | Check # Range From 117150 To 117203 | Check # Range From 117128 To 117148 |

Vendor Name	Amount
Total A and B Auto Trim Shop	998.00
Total Acme Floor Co Inc	11,200.00
Total Ag-Power Inc	203.51
Total All American Sports Corp	434.13
Total Allied Signs Inc	705.00
Total Amos, Brian C	20.00
Total Apple Inc	11,970.00
Total Archambault, Steven M	75.00
Total Archibeque, Adam B	20.00
Total Art Impressions	982.31
Total AT&T Mobility	1,067.79
Total BC Mowing & Tilling LLC	21,390.00
Total Beaufort County Family Court	480.90
Total Beckman, Jonathan E	20.00
Total Bellamy, Amber R	54.32
Total Benson, Jenna L	100.21
Total Benton, Victor	120.00
Total Bernard Food Industries Inc	2,227.56
Total Bintner, Connie S	158.00
Total Bintner, Robert J	158.00
Total Bird, Anna M	25.92
Total Black Dawn M & C LLC	4,563.50
Total Blue Cross Blue Shield of KC	196,576.81
Total Bolivar RI School District	175.00
Total Boonville R I	100.00
Total Border States Industries Inc	3,142.61
Total Bothwell Regional Health Center	210.00
Total BrainPOP LLC	2,550.00
Total Brick, Meredith C	42.00
Total Brownfield, Rebecca L	170.00
Total Bruce, Andrew T	20.00
Total Bryan, Kelly M	20.00
Total Buds Fire Extinguisher Sales & Serv	2,192.00
Total Cake Lady	206.00
Total Camirand, Angie L	41.31
Total Campe, Marsha K	30.67
Total Cardmember Service	8,146.16
Total Carolina Biological Supply Co	699.88
Total Cash	3,000.00
Total Casto, Kelley W	20.00
Total CenterPoint Energy Services	5,155.91
Total Chads Awning Co	530.00
Total Charter Communications	164.60
Total Chmelir, Joseph P	460.00
Total City of Sedalia Mo	1,608.08
Total City Safe and Lock Service	131.00
Total Clark, Deanna L	20.00
Total Clark, Dilbert G	20.00
Total Clinton High School	375.00
Total Collins, John R	20.00
Total Columbia Public Schools	544.79
Total Cooper, Mark A	120.00
Total Country Meats.com	445.00
Total Cramer Madalyn K	17.39
Total Crane Signs	150.00
Total Crescent Parts and Equipment	23,298.41
Total Croy, Pake	100.00
Total Curry, Jason G	20.00
Total Curry, Robert J	20.00
Total Curry, Stacy L	105.69
Total DataKeeper Technologies LLC	875.00
Total Davis, Robert P	40.00

BOE AP Check Register Report Aug 21 - Sept 17 2019

Vendor Name	Amount
Total DC Battery	138.00
Total Demco Inc	307.58
Total Designs by JC Custom Apparel	1,064.00
Total Dickman, Keri M	15.12
Total Dickson, Stephanie L	858.00
Total Discount School Supply	2,869.30
Total Ditzfeld Container Service LLC	3,366.58
Total Doyle, Joseph G	232.21
Total Dugan Glass Inc	4,581.71
Total Dugan Paints Inc	21,585.60
Total Educational Theatre Association	328.00
Total Ehlers, Fredrick C	20.00
Total Elite Linen Service	324.27
Total Estes, Lance	120.00
Total Fairchild Anthony P	100.00
Total Fastenal Company	640.04
Total First United Methodist Church	150.00
Total Fisher Scientific	38.35
Total Fisher, Wendy S	25.92
Total Flinn Scientific Inc	379.70
Total Florez, Jason R	186.00
Total Follett School Solutions Inc	538.62
Total Forrest T Jones & Company Inc	25.00
Total Fraley, Eric T	170.00
Total Fromuth Tennis	832.07
Total Fry, Johnny R	175.00
Total Fun and Function LLC	84.74
Total Gardner, Charles	274.00
Total Generation Genius Inc	600.00
Total Gentges, Holly A	13.80
Total Gilmore, Devon R	170.00
Total Global Equipment Company	5,217.13
Total Gopher Sport	1,553.94
Total Great Circle	2,300.00
Total Guardian Life Insurance Co.	11,208.99
Total Haley, Jeffery	100.00
Total Hamilton, Morgan P	41.75
Total Hancock Edwin	120.00
Total Haney, Laura	2,000.00
Total Hargrave, Brian	1,850.00
Total Hargrave, Janice K	205.20
Total Harris, Monica L	42.36
Total Harrison, Joshua W	20.00
Total Hawkins, Keith D	20.00
Total Hawkins, Michael C	120.00
Total Heartland Coca-Cola Bottling Co LLC	933.78
Total Heartland Vision Consultants Inc	1,725.00
Total Helias Catholic High School	175.00
Total Herrick, Timothy C	20.00
Total Hieronymus, Brett R	20.00
Total Higgins Concrete LLC	3,456.00
Total Hiland Dairy Foods	7,778.44
Total Hillyard Columbia	186.09
Total Hollrah, Collin W	185.00
Total Houghton Mifflin Harcourt	10,036.28
Total Howieson, Carrie L	20.00
Total Huddleston April D	67.28
Total Huddleston, Alisha D	46.33
Total Hudl	3,899.00
Total Hunolt, Douglas E	97.20
Total Hunsaker, Shawn C	60.00
Total Husong, Marcinda M	20.00
Total Ice Masters	469.21
Total Idemia	83.50

BOE AP Check Register Report Aug 21 - Sept 17 2019

Vendor Name	Amount
Total Impact Signs Awnings Wraps Inc	1,742.38
Total Internal Revenue Service	283,953.99
Total Interstate Studio & Publishing Co	682.50
Total iPearl Inc	12,382.00
Total Jackson Stephanie E	20.00
Total Jaco, Kyla M	466.56
Total Jefferson City High School	200.00
Total John Deere Financial	83.97
Total Johnston, Chris D	20.00
Total Jones, Deanna R	27.81
Total Jones, Toni G	21.20
Total Jostens Inc	14,469.66
Total Junior Library Guild	4,306.69
Total JW Pepper and Son Inc	22.95
Total Kagan Publishing Inc	156.00
Total Kast, Karla S	20.00
Total KCP&L	74,104.41
Total KDRO KPOW	150.00
Total Keller Fire and Safety Inc	979.60
Total Kennedy, Steve A	20.00
Total Kindle, Jason P	40.52
Total K-LOG Inc	741.87
Total Kresse, Anthony M	20.00
Total Kuka, Corina	20.00
Total Lafayette County C 1 School	125.00
Total Lakeshore Learning Materials	384.34
Total Lane, Steven D	20.00
Total Lansing, Lucas Hunter William	346.00
Total Lansing, William	120.00
Total Lees Summit High School	300.00
Total Little Caesars Pizza	662.50
Total Lowes Companies Inc	4,498.17
Total MAESP	320.00
Total Magana, Melissa P	181.78
Total Mandy, David M	188.00
Total Marcum, Michael K	336.00
Total Marcums Landscaping Stones LLC	3,188.09
Total Marnholtz, Chad M	125.00
Total Marshall, Latonya J	3,393.52
Total MartinezFlores Maria G	20.00
Total MASC	100.00
Total MASSP	2,116.00
Total Mathieu, Gerard J	20.00
Total McFail, Charles A	100.00
Total McKee, Mark A	585.00
Total Medco Supply Company	2,734.25
Total MedinaFlores, Rosario	20.00
Total MEI Total Elevator Solutions	1,689.76
Total Menard Inc	2,247.88
Total Menjivar, Ana G	20.00
Total Meyer Laboratory Inc	1,598.81
Total MFA Agri Ser-Sedalia	37.98
Total Mid Atlantic Trust Company	27,948.32
Total Mid City Lumber Co Ltd	97.02
Total Midland Printing Co Inc	499.33
Total Midwest CompuTech	13,038.24
Total Missouri Assoc of National	82.00
Total Missouri Department of Revenue	57,518.00
Total Mo Dept of Revenue	86.86
Total MO Family Support Payment Center	999.00
Total Mo Vocational Enterprise	2,400.00
Total MOAQUA Ltd	412.00
Total Moon, Cindy G	3.67
Total Moores Flower Shop & Greenhouse	110.00

BOE AP Check Register Report Aug 21 - Sept 17 2019

Vendor Name	Amount
Total Morrison, Katherine E	147.23
Total MSBA	2,325.00
Total MSTA	54.75
Total Music Is Elementary	28.45
Total Myers, Linda S	28.96
Total NASSP/NJHS	385.00
Total National Business Furniture LLC	2,844.55
Total NCS Pearson Inc	942.90
Total Nichols, Sara J	34.88
Total Nickell, Rowena J	168.99
Total Nightwatch Security & Telephone	1,161.70
Total Norton, Patrick W	561.36
Total O'Reilly Auto Parts	106.82
Total Oriental Trading Co Inc	41.37
Total Oswald, Margaret E	60.37
Total Parker Alvin	156.00
Total Parks, Taylor LD	49.25
Total PEERS	34,965.06
Total Pencil Wholesale Co	997.10
Total Petterson, Roxanne N	20.00
Total Pettis County Circuit Clerk	268.96
Total Pettis County Sheriffs Office	4,507.46
Total Phillips and Company-Sedalia	8,231.11
Total Phillips Media Group LLC	1,622.17
Total Pitney Bowes	938.34
Total Polk, Jordan K	20.00
Total Porter Berendzen & Associates, P.C.	60,000.00
Total Praxair Distribution Inc	331.08
Total PrintLynx	271.04
Total ProCare Therapy Inc	7,748.00
Total Project Lead The Way Inc	16,197.50
Total PSRS	117,883.24
Total Pummills Sporting Goods	2,546.00
Total Pyle Patrick K	138.27
Total Pyle, Christopher L	222.89
Total RAC-JAC Properties Inc	43.48
Total Ramirez, Edgar	240.00
Total Readers World	516.45
Total Really Good Stuff	514.75
Total Reedy, Lesther M	20.00
Total Rehmer Malinda K	113.40
Total Richardson Rodney L	100.00
Total Richmond R16 School District	175.00
Total Ricoh USA Inc	34,961.03
Total Rogers Athletic Co	565.00
Total Roto Rooter of Sedalia LLC	3,260.00
Total Rusk, Todd N	120.00
Total Sacred Heart High School	75.00
Total Sadler, Tammy L	41.67
Total Saint Joe Distributing	1,219.45
Total Saltgaver, Shelbi D	20.00
Total Satnan, Robert H	180.07
Total Schlup Jr, Kenneth F	20.00
Total Scholastic Inc	2,757.72
Total School Specialty Inc	6,825.63
Total Schroeder, Katherine E	22.63
Total Scott, Nancy L	170.00
Total Scott, Tara D	52.94
Total Sedalia Officials Association	75.00
Total Sedalia Rental and Supply	917.44
Total Sedalia School District 200	3,976.21
Total Sedalia School District 200	980.00
Total Sedalia School District Foundation	225.00
Total Sedalia Water Department	13,645.49

BOE AP Check Register Report Aug 21 - Sept 17 2019

Vendor Name	Amount
Total Septagon Construction Mgmt Inc	10,000.00
Total Sherman, Joel R	20.00
Total Sherwin Williams	65.32
Total SHI International Corp	37,589.19
Total Shipley, Diane L	59.73
Total Silvey, Nicole L	20.00
Total Simoncic, Amy L	199.09
Total Simons Jr, Richard D	20.00
Total Smith, Casey D	20.00
Total Snapp, June M	33.64
Total Sobaski Kelly D	40.66
Total Soccer Master	915.31
Total Social Thinking/Think Social	59.93
Total Socket Telecom LLC	4,582.83
Total SonEquity Pest Management	3,117.00
Total Specialty Sportswear	7,748.00
Total Spratley, Brooke A	20.00
Total Springfield Grocer Company Inc	42,182.70
Total Staples Business Advantage	1,201.45
Total Stark, Ashley R	20.00
Total Stone Laser Imaging	429.00
Total Stone, Ashley N	209.74
Total Stratton, Nicole A	60.00
Total Superior Lawns	1,214.33
Total Swords Family Pharmacy	67.40
Total Synchrony Bank/Amazon	28,404.68
Total T Mobile	238.43
Total Tackett, Erika	2,000.00
Total Tech Electronics Inc	1,146.25
Total Theatrefolk Ltd	11.90
Total Therapro Inc	38.96
Total Therapy Shoppe Inc	106.54
Total Thomas, Kevin S	20.00
Total Tobii Dynavox LLC	1,432.80
Total Tomo Drug Testing	57.00
Total Total Fitness Equipment Inc	1,647.00
Total Touchtone Communications Inc	5.97
Total Tresona Multimedia LLC	2,240.00
Total Triplett, Steven G	320.00
Total Tyler Technologies Inc	17,209.08
Total UMB Healthcare Services	19,618.93
Total Unemployment Insurance Services	1,320.00
Total USi Inc	264.93
Total Valesa, Yelena M	20.00
Total Venters Bros Lawn Pros	381.50
Total Verizon Wireless	309.16
Total Victory Paddle Co Inc	196.35
Total Volk, Lisa L	20.00
Total W & M Welding Inc	723.32
Total WageWorks	6,724.12
Total Walker, Sarah R	20.00
Total Walmart Community/RFCSLLC	4,731.35
Total Warehouse Tire and Muffler	71.00
Total Warrensburg High School	125.00
Total Weller, Ethan E	42.00
Total Wells Kimberly C	267.84
Total Westlake Hardware	563.50
Total WEX BANK	3,460.90
Total White Jeremiah Dean	120.00
Total Whittington, Lisa	10.00
Total Wiedermann, Cortney B	36.18
Total Wilken Music	40.00
Total William V MacGill & Company	1,258.06
Total Williams, Andrew K	120.00

*BOE AP Check Register Report Aug 21 - Sept 17 2019*

Vendor Name	Amount
Total Williams, Deborah J	77.54
Total Woods Super Markets Inc	636.60
Total Woolery, Denise R	20.00
Total Worlds of Fun	150.00
Total Worthington Direct Holdings LLC	11,599.45
Total Wright, Stephanie	20.00
Total Wyatt, Robin C	20.00
Total Zayats, Yekaterina	20.00
Grand Total	1,481,754.00

# Memorandum

To: Director – Board of Education

CC: Steve Triplett/Nancy Scott/Todd Fraley/Chris Pyle

From: Harriet Wolfe

Date: September 23, 2019

Re: Payment of Bills with P-Card

---

**Attached are the payment of bills using the P-Card from August 21 – September 17, 2019  
Total Amount of \$38,969.41**

**BOE AP P-Card Report Aug 21 - Sept 17 2019**

<b>Vendor Name</b>	<b>Amount</b>
Total AC Supply Co	446.16
Total AG Coop Services Inc	33.32
Total ALDI	112.61
Total Amazon	1,778.00
Total Amedeos	170.35
Total Amsterdam Printing and Litho	494.24
Total Art Impressions	578.77
Total AT&T Mobility	199.00
Total Bandanas Bar-B-Q	201.94
Total Big Biscuit	91.96
Total Big Lots Stores	112.85
Total Big Sonia Institutional	510.00
Total Blue Cotton	320.62
Total BP Ann Arbor MI	83.37
Total Burrell Center Inc	79.00
Total Cantina 18 Raleigh	30.44
Total Char-Grill	90.48
Total Comfort Suites Jefferson City-Nurse Training	219.90
Total CompuScholar Inc	1,000.00
Total County Distributing Co Inc	380.00
Total CustomLanyard.net	2,430.16
Total Digital Inspiration	29.00
Total Dollar General	13.45
Total Dollar Tree	80.85
Total Dominos Pizza	63.21
Total Don Johnston Inc	4.99
Total DoubleTree Springfield-MO-MoACTE	701.70
Total El Espolon	581.06
Total El Tapitio	78.80
Total ePromos Promotional Products Inc	702.18
Total FedEx	54.04
Total Force Automotive LLC	711.23
Total Goodcents Subs	360.44
Total Hampton Inn Lees Summit-PLTW	1,189.65
Total Harbor Freight	1,356.78
Total Hilton Garden Inn Springfield-Chromebook Launch	760.31
Total Hobby Lobby Stores Inc	792.01
Total Holiday Inn Ann Arbor-High Scope	3,825.64
Total Hotel Bothwell-Back To School Speaker	122.09
Total Institute for Brain Potential	84.00
Total Jimms Steakhouse	105.94
Total Jimmy Johns	300.08
Total KC Baby Back Ribs Inc	67.41
Total Kehdes Barbecue	1,100.00

Total Little Big Horn	2,369.11
Total Lowes Companies Inc	1,712.03
Total Marshalls	259.98
Total MASA	25.00
Total Mazzios Corporation	436.37
Total Melville Woodworks	600.00
Total Menard Inc	1,367.59
Total MOSPRA	165.00
Total NASSP/NHS	40.65
Total OpenTip.com	249.79
Total Oread Hotel-Instructional Coach Training	662.50
Total Oriental Trading Co Inc	98.57
Total Panera LLC	64.52
Total Pearson Assessments	123.00
Total Phillips Media Group LLC	125.37
Total Powerwerx	446.06
Total PrintLynx	68.37
Total Prufrock Press Inc	990.00
Total Quiktrip	69.26
Total Scholastic Inc	392.00
Total Smoothie King	48.48
Total Speech Corner	105.70
Total Speedway	94.94
Total SSA North Carolina Zoo	7.77
Total Staples Business Advantage	393.30
Total Subway	238.04
Total Sutherland Lumber Company	269.61
Total Tacos El Charro	55.63
Total Tan Tar A Resort-DESE Admin Conference	604.52
Total Teachers Pay Teachers	420.13
Total Team Fitz Graphics LLC	55.00
Total The Little Sign Co	495.00
Total University Dining Hall	29.23
Total University of MO	275.00
Total US Postal Service Sedalia	450.00
Total Vaughan Pools of Sedalia	650.86
Total Vistaprint	332.59
Total Walmart Community/RFCSLLC	1,489.39
Total Westlake Hardware	16.08
Total Wicks Aircraft Supply Co	224.94
Grand Total	38,969.41



# Missouri State Fair Facilities Use Agreement

Customer No: 458      **Tax Exempt**  
 Contract No: **7659**    **Event Dates: 5/16/2020 - 5/16/2020**  
 Name: Smith-Cotton High School  
 Contact: Wade Norton  
 Street: 2010 Tiger Pride Blvd  
 Town: Sedalia MO 65301

Event Name: 2020 Smith Cotton Commencement Ceremony  
 Move In Date: 5/16/2020      Move Out Date: 5/17/2020  
 Phone: (660) 851-5301      Cellular  
 Alt Phone:      Fax No: (660) 851-5393  
 EMail: nortonw@sedalia200.org  
 Website:

**DEPOSIT AMOUNT DUE: \$300.00**

(Deposit amount is deducted from total balance due and is non-refundable.)

**DEPOSIT DUE DATE: 10/31/2019**

<u>Building/Grounds Rented</u>	<u>Days Used</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Extended Total</u>
Mathewson Exhibition Center	1	1	\$1,050.00	\$1,050.00
<b>Total For Building(s) Rented:</b>				<b>\$1,050.00</b>

<u>Equipment Description</u>	<u>Days Used</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Extended Total</u>
Padded Chairs - less tax	1	258	\$0.83	\$214.14
Tables - less tax	1	12	\$6.94	\$83.28
Pipe & Drape - less tax	1	90	\$0.93	\$83.70
Electric Distribution Panel - less tax	1	3	\$55.50	\$166.50
Stanchions - less tax	1	30	\$2.31	\$69.30
Stage per sq ft - less tax	1	992	\$0.69	\$684.48
Chairs - less tax	1	540	\$0.65	\$351.00
<b>Total for Equipment:</b>				<b>\$1,652.40</b>

<u>Labor Description</u>	<u>Hours</u>	<u>Unit Price</u>	<u>Extended Total</u>
Supervisor - less tax		\$27.75	
Inmate Labor - less tax		\$7.91	
<b>Total for Labor Provided:</b>			

Exhibition Center - \$1,400 @ Government rate  
>>> Stage - 2' high to accommodate Ramp <<<

\*\*Will need to coordinate set up/layout and practice time with State Fair Community College as their graduation will be held on Friday, May 15, 2020..

If you would like your event set up by our staff, you must provide a layout to us two (2) weeks in advance of your event or you will be responsible to make any set-up changes or an additional fee may be incurred.

**BEFORE SIGNING, PLEASE READ ATTACHED PROVISIONS!**

Please sign and return this agreement along with a Certificate of Insurance listing State of Missouri / Missouri State Fair as the additional named insured and Certificate Holder. Thank you.

Missouri State Fair  
 2503 W 16th Street  
 Sedalia, MO 65301    (660) 530-5600

Smith-Cotton High School  
 Wade Norton

By: \_\_\_\_\_  
 Courtney Fry, Events Manager

Signature: \_\_\_\_\_  
 Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Today's Date: 9/11/2019

Federal I.D. or Social Security Number: \_\_\_\_\_



**SSD**

**Sedalia School District #200**

District Office  
2806 Matthew Drive  
Sedalia, Missouri  
65301-7981  
(660) 829-6450  
Fax (660) 827-8938  
www.sedalia200.org

**Steven G. Triplett, Ed.S**  
Superintendent

**Nancy L. Scott, Ed.D.**  
Assistant Superintendent  
Human Resources  
Federal Programs

**Todd Fraley, Ed.D.**  
Assistant Superintendent  
Buildings & Grounds  
Support Services

**Chris Pyle, Ed.S.**  
Assistant Superintendent  
K-12 Special Education

**Harriet Wolfe, Ed.D.**  
Chief Finance Officer

**Devon Gilmore, M.E.D.**  
Director of Curriculum  
Instruction & Assessment K-5

**Becky Brownfield, Ed.S**  
Director of Curriculum  
Instruction & Assessment 6-12

**Bob Satnan, B.A.**  
Communications Director

**We Live Tiger  
Pride Everyday**

Sedalia #200 is an equal  
opportunity and affirmative  
action employer

**MEMO**

**TO:** Mr. Triplett & Board of Education

**FROM:** Dr. Scott *ms*

**DATE:** August 26, 2019

**RE:** Grow Your Own

It has been brought to my attention that we are receiving inquiries from SC graduates in regard to being included in the Grow Your Own program even though they are in their 2<sup>nd</sup> or 3<sup>rd</sup> year of college. The program was set up to be awarded to seniors who are majoring in the areas of math, science, special education, and also consideration of minority students who are planning to go into the field of education.

Since we have had these inquires it might be advantageous to consider including those who are already meeting the above requirements and who want to return to Sedalia #200 to teach. There are some great advantages to this such as having the teachers in the near future and also the cost of supporting these students would be less. Please consider this addition to our Grow Your Own Program.

If you have any questions, please feel free to contact me at 660-829-6464. Thank you.



Board of Education  
Sedalia School District #200

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sedalia School District #200 as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Sedalia School District #200's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sedalia School District #200's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sedalia School District #200'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.

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

This communication is intended solely for the information and use of management, Board of Education, others within the Sedalia School District #200, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Fick, Eggemeyer & Williamson*

Fick, Eggemeyer & Williamson, CPA's  
Saint Louis, Missouri  
August 1, 2019

SEDALIA SCHOOL DISTRICT #200  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<u>Revenues collected:</u>					
Local	\$ 15,490,031	\$ 3,283,135	\$ -	\$ 3,276,537	\$ 22,049,703
County	1,019,947	127,157	-	37,706	1,184,810
State	3,007,004	21,446,524	-	175,520	24,629,048
Federal	3,519,092	2,344,515	-	-	5,863,607
Other	2,727	-	-	36,824	39,551
Received from other districts	225,316	477,760	-	-	703,076
Total revenues collected	<u>23,264,117</u>	<u>27,679,091</u>	<u>-</u>	<u>3,526,587</u>	<u>54,469,795</u>
<u>Expenditures paid:</u>					
Current:					
Instruction	3,926,292	23,594,787	-	368,749	27,889,828
Student services	1,689,649	1,965,207	-	7,950	3,662,806
Instructional staff support	704,493	1,212,297	-	171,148	2,087,938
Building administration	1,269,283	1,058,482	-	190,647	2,518,412
General administration and central services	1,375,841	1,923,643	-	-	3,299,484
Operations of plant	4,579,124	85,226	-	1,063,741	5,728,091
Transportation	1,926,303	45,462	-	57,576	2,029,341
Food service	2,230,558	-	-	22,423	2,252,981
Facility acquisition and construction	-	-	-	1,156,654	1,156,654
Principal, interest and fiscal charges	-	-	-	3,609,508	3,609,508
Total expenditures paid	<u>17,701,543</u>	<u>29,885,104</u>	<u>-</u>	<u>6,648,396</u>	<u>54,235,043</u>
Excess (deficiency) of revenues collected over expenditures paid	5,562,574	(2,206,013)	-	(3,121,809)	234,752
Other financing sources (uses)					
Transfers to (from)	(5,471,105)	2,206,013	-	3,265,092	-
Net change in fund balances	91,469	-	-	143,283	234,752
Fund balance - beginning	26,863,610	-	-	9,443,097	36,306,707
Fund balance - ending	<u>\$ 26,955,079</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,586,380</u>	<u>\$ 36,541,459</u>

The notes to the financial statements are an integral part of this statement

**Sedalia School District #200**  
**Sedalia, Missouri**

**Annual Financial Statements**

For The Year Ended June 30, 2019

## TABLE OF CONTENTS

	<u>Pages</u>
<b>FINANCIAL SECTION:</b>	
Independent Auditors' Report	1-2
Government-wide Financial Statements:	
Statement of Net Position - Modified Cash Basis	3
Statement of Activities - Modified Cash Basis	4
Fund Financial Statements:	
Statement of Assets, Liabilities and Fund Balances - Modified Cash Basis - Governmental Funds	5
Reconciliation of the Statement of Assets Liabilities and Fund Balance - Modified Cash Basis - Governmental Funds to the Statement of Net Position - Modified Cash Basis	6
Statement of Revenues, Expenditures and Changes in Fund Balances - Modified Cash Basis - Governmental Funds	7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance - Modified Cash - Governmental Funds to the Statement of Activities - Modified Cash Basis	8
Statement of Fiduciary Net Position - Modified Cash Basis	9
Notes to the Financial Statements	10-19
<b>SUPPLEMENTARY INFORMATION:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis - Budget (Modified Cash Basis) and Actual - General Fund	20
Statement of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis - Budget (Modified Cash Basis) and Actual - Special Revenue Fund	21
Statement of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis - Budget (Modified Cash Basis) and Actual - Debt Service	22
Statement of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis - Budget (Modified Cash Basis) and Actual - Capital Projects	23
Notes to the Budgetary Comparison Information	24

Schedule of Expenditures of Federal Awards	25
Notes to the Schedule of Expenditures of Federal Awards	26
Schedule of Revenues Collected By Source - Governmental Funds - Modified Cash Basis	27
Schedule of Expenditures Paid by Object - Governmental Funds - Modified Cash Basis	28
Statement of Changes in Assets, Liabilities and Fund Balances - Fiduciary Fund	29
<b>STATE COMPLIANCE SECTION - OTHER SUPPLEMENTARY INFORMATION:</b>	
Independent Accountants' Report on Compliance with Specified Requirements of Missouri Laws and Regulations	30
Schedule of Transportation Costs Eligible for State Aid	31
Schedule of Selected Statistics	32-35
<b>FEDERAL COMPLIANCE SECTION:</b>	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an audit of the Financial Statements Performed In Accordance with <i>Government Auditing Standards</i>	36-37
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	38-39
Summary of Auditors' Results	40
Schedule of Findings and Questioned Costs	41
Schedule of Resolution of Prior Year Audit Findings	41



## **INDEPENDENT AUDITORS' REPORT**

To the Board of Education of  
Sedalia School District #200

### **Report on the Financial Statements**

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sedalia School District #200, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sedalia School District #200, as of June 30, 2019, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

### **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 basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sedalia School District #200's basic financial statements. The budgetary comparison information and related notes, schedule of revenues by source, schedule of expenditures paid by object, statement of changes in assets, liabilities and fund balances - Fiduciary Fund, schedule of transportation costs eligible for State Aid and schedule of selected statistics, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of federal expenditures 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. Such 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 federal expenditures is fairly stated in all material respects in relation to the basic financial statements as a whole.

The budgetary comparison information and related notes, schedule of revenues by source, schedule of expenditures paid by object, statement of changes in assets, liabilities and fund balances - Fiduciary Fund, schedule of transportation costs eligible for State Aid and schedule of selected statistics have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 1, 2019, on our consideration of the Sedalia School District #200'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 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 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 Sedalia School District #200's internal control over financial reporting and compliance.



Fick, Eggemeyer & Williamson, CPA's

Saint Louis, Missouri

August 1, 2019

## **Basic Financial Statements**

SEDALIA SCHOOL DISTRICT #200  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
JUNE 30, 2019

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 36,584,567
<b>TOTAL ASSETS</b>	<b>\$ 36,584,567</b>
<b>LIABILITIES</b>	
Employee benefit withholding	\$ 43,108
<b>TOTAL LIABILITIES</b>	<b>\$ 43,108</b>
<b>NET POSITION</b>	
Restricted for:	
Capital projects	\$ 9,586,380
Unrestricted	26,955,079
<b>TOTAL NET POSITION</b>	<b>\$ 36,541,459</b>

The notes to the financial statements are an integral part of this statement

SEDALIA SCHOOL DISTRICT #200  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2019

FUNCTIONS/PROGRAMS	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
Instruction	\$ 27,889,828	\$ 709,196	\$ 7,958,221	\$ -	\$ (19,222,411)
Student services	3,662,806	-	-	-	(3,662,806)
Instructional staff support	2,087,938	-	-	-	(2,087,938)
Building administration	2,518,412	-	-	-	(2,518,412)
General administration and central services	3,299,484	-	-	-	(3,299,484)
Operations of plant	5,728,091	-	-	-	(5,728,091)
Transportation	2,029,341	-	321,127	-	(1,708,214)
Food service	2,252,981	341,502	1,981,414	-	69,935
Community services	-	-	-	-	-
Facility acquisition and construction	1,156,654	-	-	-	(1,156,654)
Debt service					
Interest and fiscal charges	474,943	-	-	-	(474,943)
Principal	3,134,565	-	-	-	(3,134,565)
Total governmental activities	<u>\$ 54,235,043</u>	<u>\$ 1,050,698</u>	<u>\$ 10,260,762</u>	<u>\$ -</u>	<u>(42,923,583)</u>

General revenues:

Property taxes levied	14,045,205
Federal and State aid not restricted to specific purposes	20,231,892
Miscellaneous	7,848,540
Investment earnings	1,032,698
Total general and other revenues	<u>43,158,335</u>
Changes in net position	234,752
Net position - beginning	<u>36,306,707</u>
Net position - ending	<u>\$ 36,541,459</u>

The notes to the financial statements are an integral part of this statement

SEDALIA SCHOOL DISTRICT #200  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -  
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS  
JUNE 30, 2019

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 26,969,739	\$ 28,448	\$ -	\$ 9,586,380	\$ 36,584,567
<b>TOTAL ASSETS</b>	<b>\$ 26,969,739</b>	<b>\$ 28,448</b>	<b>\$ -</b>	<b>\$ 9,586,380</b>	<b>\$ 36,584,567</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Employee benefit withholding	\$ 14,660	\$ 28,448	\$ -	\$ -	\$ 43,108
<b>TOTAL LIABILITIES</b>	<b>14,660</b>	<b>28,448</b>	<b>-</b>	<b>-</b>	<b>43,108</b>
<b>FUND BALANCES</b>					
Restricted for:					
Capital projects	-	-	-	9,586,380	9,586,380
Unassigned	26,955,079	-	-	-	26,955,079
<b>TOTAL FUND BALANCES</b>	<b>26,955,079</b>	<b>-</b>	<b>-</b>	<b>9,586,380</b>	<b>36,541,459</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 26,969,739</b>	<b>\$ 28,448</b>	<b>\$ -</b>	<b>\$ 9,586,380</b>	<b>\$ 36,584,567</b>

The notes to the financial statements are an integral part of this statement



SEDALIA SCHOOL DISTRICT #200  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>Revenues collected:</b>					
Local	\$ 15,490,031	\$ 3,283,135	\$ -	\$ 3,276,537	\$ 22,049,703
County	1,019,947	127,157	-	37,706	1,184,810
State	3,007,004	21,446,524	-	175,520	24,629,048
Federal	3,519,092	2,344,515	-	-	5,863,607
Other	2,727	-	-	36,824	39,551
Received from other districts	225,316	477,760	-	-	703,076
<b>Total revenues collected</b>	<b>23,264,117</b>	<b>27,679,091</b>	<b>-</b>	<b>3,526,587</b>	<b>54,469,795</b>
<b>Expenditures paid:</b>					
<b>Current:</b>					
Instruction	3,926,292	23,594,787	-	368,749	27,889,828
Student services	1,689,649	1,965,207	-	7,950	3,662,806
Instructional staff support	704,493	1,212,297	-	171,148	2,087,938
Building administration	1,269,283	1,058,482	-	190,647	2,518,412
General administration and central services	1,375,841	1,923,643	-	-	3,299,484
Operations of plant	4,579,124	85,226	-	1,063,741	5,728,091
Transportation	1,926,303	45,462	-	57,576	2,029,341
Food service	2,230,558	-	-	22,423	2,252,981
Facility acquisition and construction	-	-	-	1,156,654	1,156,654
Principal, interest and fiscal charges	-	-	-	3,609,508	3,609,508
<b>Total expenditures paid</b>	<b>17,701,543</b>	<b>29,885,104</b>	<b>-</b>	<b>6,648,396</b>	<b>54,235,043</b>
Excess (deficiency) of revenues collected over expenditures paid	5,562,574	(2,206,013)	-	(3,121,809)	234,752
Other financing sources (uses)					
Transfers to (from)	(5,471,105)	2,206,013	-	3,265,092	-
<b>Net change in fund balances</b>	<b>91,469</b>	<b>-</b>	<b>-</b>	<b>143,283</b>	<b>234,752</b>
Fund balance - beginning	26,863,610	-	-	9,443,097	36,306,707
Fund balance - ending	<b>\$ 26,955,079</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,586,380</b>	<b>\$ 36,541,459</b>

The notes to the financial statements are an integral part of this statement

SEDALIA SCHOOL DISTRICT #200  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - GOVERNMENTAL  
FUNDS TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2019

Net change in fund balances - governmental funds	\$ 234,752
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
None	<u>-</u>
Change in net position of governmental activities	<u><u>\$ 234,752</u></u>

The notes to the financial statements are an integral part of this statement

SEDALIA SCHOOL DISTRICT #200  
STATEMENT OF FIDUCIARY NET POSITION -  
MODIFIED CASH BASIS  
JUNE 30, 2019

	Trust Fund
<b>ASSETS</b>	
Cash	\$ 6,545
Total assets	\$ 6,545
 <b>LIABILITIES</b>	
None	\$ -
Total liabilities	-
 <b>NET POSITION</b>	
Restricted for scholarship funds	6,545
Total net position	6,545
Total liabilities and net position	\$ 6,545

The notes to the financial statements are an integral part of this statement

SEDALIA SCHOOL DISTRICT #200  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Sedalia School District #200 is a political subdivision of the State of Missouri and operates under the regulations pursuant to Section 162.092 RSMo of the Public School Laws of Missouri, which designates a Board of Education to act as the governing authority.

Except for the use of the modified cash basis of accounting as discussed below, the District complies with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities and proprietary fund provided they do not conflict with or contradict GASB pronouncements.

**Financial Reporting Entity**

In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying criteria set forth in GAAP. The basic but not the only criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the District's reporting entity.

The District's financial reporting entity is comprised of the following:

Primary Government:	Sedalia School District #200
---------------------	------------------------------

The Public School Retirement System of Missouri and the Public Education Employee Retirement System Retirement System were excluded from the reporting entity. These potential component units have been appointed jointly by the participating school district's governing bodies. These are independent units that select management staff, set user charges, establish budgets and control all aspects of its daily activity.

**Fund Accounting**

The accounts of the District are organized on the basis of legally established funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which are comprised of its assets, liabilities, fund equity, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund type is used by the District.

**Governmental Funds**

Governmental Funds are those through which most functions of the District are financed. The District's expendable financial resources are accounted for through Governmental Funds. The measurement focus is upon determination of changes in the financial position rather than upon net income determination.

SEDALIA SCHOOL DISTRICT #200  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Cont'd)

Governmental Funds focus 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 may or must be used. The difference between Governmental Fund assets and liabilities is reported as fund balance. The following are the District's Governmental Fund types, each of which the District considers to be a major fund:

General Fund - Used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Fund - Used to account for proceeds of specific revenue sources that are committed or restricted to expenditures for specific purposes other than debt service or capital projects. Accounts for expenditures for certified employees involved in administration and instruction.

Capital Projects Fund - Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Debt Service Fund - Accounts for the accumulation of resources for, and the payment of principal, interest and fiscal charges on general long-term debt.

Fiduciary Funds - The Chris E. Egdorf Scholarship Fund is an expendable trust fund used to provide scholarships for students in the District. The fund balance at June 30, 2019 was \$6,545.

**Basis of Presentation**

Government-wide Financial Statements

The statement of net position and the statement of activities present financial information about the District as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation between the government-wide statements and the statements for governmental funds.

The statement of net position presents the financial condition of the governmental activities of the District at year-end. The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. 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 of the School District. Fiduciary funds are not included in the government-wide financial statements.

Fund Financial Statements

The fund financial statements provide detailed information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

SEDALIA SCHOOL DISTRICT #200  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Cont'd)

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are the statement of assets, liabilities and fund balances arising from cash transactions, which generally includes only current assets and current liabilities, and a statement of revenues collected, expenditures paid and changes in fund balances, which reports on the sources and uses of current financial resources.

**Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

In the financial statements, the “current financial resources” measurement focus is used:

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available expendable financial resources at the end of the period.

**Basis of Accounting**

In the financial statements, governmental activities are presented using a modified cash basis of accounting. This basis recognizes cash, employee benefit withholding, fund equity, revenues, and expenditures when they result from cash transactions. Accordingly, the District does not record property and equipment, loans payable, or bonds payable on the books. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Interfund Activity**

Interfund transfers are reported as other financing sources/uses in governmental funds. All transfers are eliminated within the government-wide financial statements.

**Use of Estimates**

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**Cash, Cash Equivalents and Investments**

For the purpose of financial reporting, “cash and cash equivalents” includes all demand and savings accounts, and certificates of deposit with an original maturity of three months or less. Certificates of deposits held at local banks with an original maturity in excess of three months are reported at cost and as certificates of deposit in the financial statements.

Investments and certificates of deposit held in brokerage accounts are carried at fair value and labeled as investments in the financial statements. Fair value is based on quoted market price. As of June 30, 2019 the District had no investments.

SEDALIA SCHOOL DISTRICT #200  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Cont'd)

**Teachers Salaries**

The salary payment schedule of the District for the 2018 - 19 school year requires the payment of salaries over a twelve - month period. Consequently, the July and August 2019 payroll checks are included in the financial statements as an expenditure paid in the month of June. This practice has been consistently followed in previous years.

**Compensated Absences**

As a result of the use of the modified cash basis of accounting, liabilities related to accrued compensated absences are not recorded in the financial statements. Expenditures related to compensated absences are recorded when paid. The amount of accrued compensated absences for accumulated, unpaid leave and compensatory time that would be due to employees upon termination is reported as a commitment in Note 7.

**Net Position**

Net Position represents the difference between assets and liabilities. Net investment in capital assets represents the cost of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net position is reported as unrestricted.

When restricted sources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**Fund Balance**

In accordance with Government Accounting Standards Board 54, Fund Balance Reporting and Government Fund Type Definitions, the School District classifies governmental fund balances as follows:

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Unassigned - includes positive fund balance within the General Fund which has not been classified within the above mentioned category and a negative balance within the Special Revenue Fund.

The School District uses restricted amounts first when both restricted and unrestricted fund balances are available, unless there are legal contracts that prohibit doing this.

**NOTE 2 - CONTINGENCIES**

**Grant Audit** - The District receives Federal grants and State funding for specific purposes that are subject to review and audit. These reviews and audits could lead to requests for reimbursement or to withholding of future funding for expenditures disallowed or other noncompliance with the terms of the grants. The District is not aware of any noncompliance with Federal or State provisions that might require the District to provide reimbursements.

**NOTE 3 - FUND BALANCE TRANSFERS**

The general fund transferred \$2,206,013 to the special revenue fund. The general fund also transferred \$3,265,092 to the capital projects fund. The purposes of the transfers were to fund current operations and current and future capital projects.

SEDALIA SCHOOL DISTRICT #200  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

The District is governed by the deposit and investment limitations of state law.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At June 30, 2019, the carrying amount of the District's deposits was \$36,591,112 (including fiduciary funds of \$6,545) and the bank balance was \$38,532,556. Of the bank balance, \$256,545 was covered by federal depository insurance, and \$31,169,720 was covered by collateral held at the Federal Reserve Bank and the District's safekeeping bank agent in the District's name. Also, \$7,106,291 was held in the Missouri Securities Investment Program (MOSIP).

Missouri Securities Investment Program (MOSIP) - The District has \$7,106,291 invested in the MOSIP money market as of June 30, 2019. All funds in the program are invested in accordance with Section 165.051 Missouri Revised Statutes. Each school district owns a pro-rata share of each investment or deposit which is held in the name of the Fund. Since the Fund has the characteristics of a mutual fund, it is not reported by risk category in accordance with Governmental Accounting Standards Board Statement #3.

Custodial Credit Risk – Deposits - For a deposit, custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy does not include custodial credit risk requirements. The deposits were not exposed to custodial credit risk for the year ended June 30, 2019.

Custodial Credit Risk – Investments - Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the District or its agent but not in the government's name. The District does not have a policy for custodial credit risk relating to investments. All investments, evidenced by individual securities, are registered in the name of the District or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk - The District has no policy in place to minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates by structuring the investments portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and by investing operating funds primarily in shorter-term securities.

Investment Credit Risk - The District has no policy in place to minimize credit risk, the risk of loss due to the failure of the security issuer or backer.

**NOTE 5 - ANNUAL SECRETARY OF THE BOARD REPORT NOTE**

There is a cash balance difference between the audited financial statements and the Annual Secretary of the Board Report (ASBR). This difference of \$19,231 is due to the fact that the audited financial statements include a liability and a corresponding cash balance for employee benefits withholding.

**NOTE 6 - RISK MANAGEMENT**

The District is exposed to various risks of loss related torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance to provide coverage for general liability, property damage, and workers' compensation. Settled claims have not exceeded this commercial insurance coverage in any of the past three years.

SEDALIA SCHOOL DISTRICT #200  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 7 - COMPENSATED ABSENCES**

Personal and sick leave are considered expenditures in the year paid. Amounts that are unpaid and which are vested for the employee are payable upon termination if the employee has been employed with the District five consecutive years. The District does not allow full-time employees to earn vacation annually or to rollover unused vacation from the prior year. Total vested and unpaid leave payments at June 30, 2019 amounted to \$572,300.

**NOTE 8 - TAXES**

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

The District also receives sales tax collected by the state and remitted based on the number of eligible pupils. The District is not required to reduce its property tax levy due to a full waiver from voters eliminating all of the required Proposition C Reduction in April 8, 2003.

The assessed valuation of the tangible taxable property for the calender year 2018 for the purposes of local taxation was:

Agricultural	\$	1,857,060
Residential		180,493,690
Commercial		79,510,520
Personal Property		89,777,533
<b>TOTAL</b>	<b>\$</b>	<b><u>351,638,803</u></b>

The tax levy per \$100 of the assessed valuation of tangible taxable property for the calender year 2018 for purposes of local taxation was:

	<u>Unadjusted</u>	<u>Adjusted</u>
General Fund	\$ 3.3013	\$ 3.3013
Capital Projects Fund	0.7000	0.7000
<b>TOTAL</b>	<b><u>\$ 4.0013</u></b>	<b><u>\$ 4.0013</u></b>

The receipts of current property taxes during the fiscal year ended June 30, 2019 comprised approximately 93.6% of the current assessment computed on the basis of the levy shown above.

**NOTE 9 - PENSION PLANS**

The District contributes to The Public School Retirement System of Missouri (PSRS), a cost-sharing multiple-employer defined benefit pension plan. PSRS provides retirement and disability benefits to certificated employees and death benefits to members and beneficiaries. Positions covered by PSRS are not covered by Social Security. PSRS benefit provisions are set forth in Chapter 169.010.141 of the Missouri Revised Statutes.

SEDALIA SCHOOL DISTRICT #200  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 9 - PENSION PLANS (Cont'd)**

The statutes assign responsibility for the administration of the system to a seven member Board of Trustees. PSRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to: The Public School Retirement System of Missouri, P.O. Box 268, Jefferson City, Missouri 65102, or by calling 1-800-392-6848.

PSRS members are required to contribute 14.5% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PSRS Board of Trustees. The District's contributions to PSRS for the year ending June 30, 2019, 2018, and 2017 were \$3,247,362, \$3,139,559, and \$3,066,486, respectively, equal to the required contributions.

The District also contributes to The Public Education Employee Retirement System of Missouri (PEERS), a cost-sharing multiple-employer defined benefit pension plan. PEERS provides retirement and disability benefits to employees of the district who work 20 or more hours per week and who do not contribute to the PSRS. Positions covered by PEERS are also covered by Social Security. Benefit provisions are set forth in Chapter 169.600-.715 of the Missouri Revised Statutes. The statutes assign responsibility for the administration of the system to the Board of Trustees of PSRS. PEERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to: The Public Education Employee Retirement System of Missouri, P.O. Box 268, Jefferson City, Missouri 65102 or by calling 1-800-392-6848.

PEERS members are required to contribute 6.86% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the Board of Trustees. The District's contributions to PEERS for the year ending June 30, 2019, 2018 and 2017 were \$555,327, \$528,678, and \$494,987, respectively, equal to the required contributions.

**NOTE 10 - CHANGES IN LONG TERM LIABILITIES**

	<u>6/30/2018</u>			<u>6/30/2019</u>	<u>Amount</u>
	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>	<u>Due Within</u>
					<u>One Year</u>
2004 Department of Natural Resources Note Payable	\$ 569,565	\$ -	\$ 569,565	\$ -	\$ -
Lease Certificates of Participation, Series 2015A	690,000	-	340,000	350,000	350,000
Lease Certificates of Participation, Series 2015B	9,890,000	-	110,000	9,780,000	110,000
Lease Certificates of Participation, Series 2016	5,345,000	-	1,685,000	3,660,000	1,690,000
Lease Certificates of Participation, Series 2016A	4,470,000	-	430,000	4,040,000	480,000
Lease Certificates of Participation, Series 2019	-	6,640,000	-	6,640,000	450,000
	<u>\$ 20,964,565</u>	<u>\$ 6,640,000</u>	<u>\$ 3,134,565</u>	<u>\$ 24,470,000</u>	<u>\$ 3,080,000</u>

SEDALIA SCHOOL DISTRICT #200  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 11 - COMMITMENTS**

The District has no bonds payable at June 30, 2019.

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 (excluding state-assessed railroad and utilities). The legal debt limit and debt margin of the District at June 30, 2019 was \$52,745,820.

Under the modified cash basis of accounting, long-term debt is not recorded as a liability of the District. Therefore, the debt commitments detailed below are not included in the financial statements. In prior periods the District has used the Capital Project Fund to liquidate long term liabilities.

Notes Payable

2004 Department of Natural Resources

In 2004, the District entered into a loan agreement with the Missouri Department of Natural Resources (DNR). The initial loan proceeds were \$2,295,779, and the proceeds were used to fund approved Energy Conservation Measures, as defined by DNR. The DNR loan is specifically for Geothermal for Smith Cotton Junior High School, 312 E. Broadway, Sedalia, MO 65301, Washington Elementary, 310 S. Engineer, Sedalia, MO 65301, Horace Mann Elementary, 1100 W. 16<sup>th</sup> St., Sedalia, MO 65301 and Heber Hunt Elementary, 600 S. Warren, Sedalia, MO 65301, also known as Geothermal #1. The loan bears interest at a fixed rate of 3.75% annually until the loan matures on August 1, 2021.

At June 30, 2019, the note was paid in full and the balance was \$0.

Capital Leases Payable

Certificates of Participation, Series 2015A

In fiscal 2015, the District entered into a capital lease that requires annual payments from April 15, 2016 through April 15, 2020, at rates varying from 0.75% to 1.5%. The lease is for the payoff and refinance of the Lease Certificates of Participation, Series 2010, which was for the payoff and refinance of the Lease Certificates of Participation, Series 2006, which was for Geothermal for Sedalia Middle School, 2205 S. Ingram, Sedalia, MO 65301, Skyline Elementary, 2505 W. 32<sup>nd</sup> St., Sedalia, MO 65301 and Parkview Elementary, 1901 S. New York Ave., Sedalia, MO 65301, also known as Geothermal #2.

The following is an analysis of the minimum future lease payments:

Year Ending June 30,	Principal	Interest	Total
2020	\$ 350,000	\$ 5,250	\$ 355,250
	<u>\$ 350,000</u>	<u>\$ 5,250</u>	<u>\$ 355,250</u>

Certificates of Participation, Series 2015B

In fiscal 2016, the District entered into a capital lease that requires annual payments from October 15, 2015 through April 15, 2027, at rates varying from 1.30% to 3.25%. The lease is for the partial payoff and refinance of the Lease Certificates of Participation, Series 2007, which was for Smith Cotton High School, 2010 Tiger Pride Blvd., Sedalia, MO 65301.

SEDALIA SCHOOL DISTRICT #200  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 11 - COMMITMENTS** (Cont'd)

The following is an analysis of the minimum future lease payments:

Year Ending June 30,	Principal	Interest	Total
2020	\$ 110,000	\$ 269,288	\$ 379,288
2021	420,000	267,363	687,363
2022	1,655,000	258,962	1,913,962
2023	1,660,000	221,725	1,881,725
2024	1,670,000	180,225	1,850,225
2025	1,725,000	134,300	1,859,300
2026	1,740,000	82,550	1,822,550
2027	800,000	26,000	826,000
	<u>\$ 9,780,000</u>	<u>\$ 1,440,413</u>	<u>\$ 11,220,413</u>

**Certificates of Participation, Series 2016**

In fiscal 2016, the District entered into a capital lease that requires annual payments from October 15, 2016 through April 15, 2024, at rates varying from 0.90% to 2.30%. The lease is for the partial payoff and refinance of the Lease Certificates of Participation, Series 2007, which was for Smith Cotton High School, 2010 Tiger Pride Blvd., Sedalia, MO 65301 and for the payoff and refinance Lease Certificates of Participation, Series 2011, which was for the payoff and refinance of the Lease Certificates of Participation, Series 2008, which was for Smith Cotton High School, 2010 Tiger Pride Blvd., Sedalia, MO 65301.

The following is an analysis of the minimum future lease payments:

Year Ending June 30,	Principal	Interest	Total
2020	\$ 1,690,000	\$ 63,505	\$ 1,753,505
2021	1,405,000	37,310	1,442,310
2022	195,000	12,020	207,020
2023	195,000	8,120	203,120
2024	175,000	4,024	179,024
	<u>\$ 3,660,000</u>	<u>\$ 124,979</u>	<u>\$ 3,784,979</u>

**Certificates of Participation, Series 2016A**

In fiscal 2016, the District entered into a capital lease that requires annual payments from October 15, 2016 through April 15, 2027, at rates varying from 0.75% to 2.50%. The lease is for the payoff and refinance of the Lease Certificates of Participation, Series 2013, which was for the construction of a new stadium at 2010 Tiger Pride Blvd, Sedalia, MO 65301.

SEDALIA SCHOOL DISTRICT #200  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 11 - COMMITMENTS** (Cont'd)

The following is an analysis of the minimum future lease payments:

Year Ending June 30,	Principal	Interest	Total
2020	\$ 480,000	\$ 78,200	\$ 558,200
2021	530,000	71,960	601,960
2022	390,000	64,010	454,010
2023	440,000	57,380	497,380
2024	505,000	49,460	554,460
2025	530,000	39,360	569,360
2026	580,000	27,965	607,965
2027	585,000	14,624	599,624
	<u>\$ 4,040,000</u>	<u>\$ 402,959</u>	<u>\$ 4,442,959</u>

**Certificates of Participation, Series 2019**

In fiscal 2019, the District entered into a capital lease that requires annual payments from October 15, 2019 through April 15, 2027, at 3.00%%. The lease is for the Early Childhood Facility, Tiger Pride Blvd, Sedalia, MO 65301.

The following is an analysis of the minimum future lease payments:

Year Ending June 30,	Principal	Interest	Total
2020	\$ 450,000	\$ 216,907	\$ 666,907
2021	820,000	185,700	1,005,700
2022	550,000	161,100	711,100
2023	585,000	144,600	729,600
2024	620,000	127,050	747,050
2025	820,000	108,450	928,450
2026	865,000	83,850	948,850
2027	1,930,000	57,900	1,987,900
	<u>\$ 6,640,000</u>	<u>\$ 1,085,557</u>	<u>\$ 7,725,557</u>

**NOTE 12 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through August 1, 2019, the date which the financial statements were available for issue, and no reportable events were noted.

## **Supplementary Information**

SEDALIA SCHOOL DISTRICT #200  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL -  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
<u>Revenues collected:</u>				
Local	\$ 14,764,391	\$ 15,305,657	\$ 15,490,031	\$ 184,374
County	861,859	1,006,536	1,019,947	13,411
State	834,152	2,997,340	3,007,004	9,664
Federal	2,952,198	3,516,989	3,519,092	2,103
Other	699	1,981	2,727	746
Received from other districts	369	210,667	225,316	14,649
Total revenues collected	<u>19,413,668</u>	<u>23,039,170</u>	<u>23,264,117</u>	<u>224,947</u>
<u>Expenditures paid:</u>				
Instruction	3,343,388	4,129,650	3,926,292	203,358
Student services	1,678,122	1,718,081	1,689,649	28,432
Instructional staff support	595,071	750,100	704,493	45,607
Building administration	1,058,808	1,415,889	1,269,283	146,606
General administration and central services	2,126,992	1,439,704	1,375,841	63,863
Operations of plant	4,622,395	4,824,447	4,579,124	245,323
Transportation	1,865,131	2,107,868	1,926,303	181,565
Food service	2,563,155	2,404,686	2,230,558	174,128
Total expenditures paid	<u>17,853,062</u>	<u>18,790,425</u>	<u>17,701,543</u>	<u>1,088,882</u>
Excess (deficiency) of revenues collected over expenditures paid	1,560,606	4,248,745	5,562,574	1,313,829
Other financing sources (uses)				
Transfers to (from)	<u>(3,017,461)</u>	<u>(5,508,609)</u>	<u>(5,471,105)</u>	<u>37,504</u>
Net change in fund balances	<u>\$ (1,456,855)</u>	<u>\$ (1,259,864)</u>	91,469	<u>\$ 1,351,333</u>
Fund balance, beginning			<u>26,863,610</u>	
Fund balance, ending			<u>\$ 26,955,079</u>	

SEDALIA SCHOOL DISTRICT #200  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL -  
SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
<u>Revenues collected:</u>				
Local	\$ 3,249,390	\$ 3,283,135	\$ 3,283,135	\$ -
County	119,417	127,157	127,157	-
State	23,968,594	21,446,523	21,446,524	1
Federal	2,551,423	2,337,584	2,344,515	6,931
Received from other districts	376,973	454,699	477,760	23,061
Total revenues collected	<u>30,265,797</u>	<u>27,649,098</u>	<u>27,679,091</u>	<u>29,993</u>
<u>Expenditures paid:</u>				
Instruction	24,035,730	23,917,244	23,594,787	322,457
Student services	2,020,489	2,026,124	1,965,207	60,917
Instructional staff support	1,419,162	1,216,652	1,212,297	4,355
Building administration	1,045,883	1,058,482	1,058,482	-
General administration and central services	1,747,439	1,923,643	1,923,643	-
Operations of plant	84,744	85,226	85,226	-
Transportation	44,936	45,461	45,462	(1)
Total expenditures paid	<u>30,398,383</u>	<u>30,272,832</u>	<u>29,885,104</u>	<u>387,728</u>
Excess (deficiency) of revenues collected over expenditures paid	(132,586)	(2,623,734)	(2,206,013)	417,721
Other financing sources (uses) Transfers to (from)	132,586	2,623,734	2,206,013	(417,721)
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning			<u>-</u>	
Fund balance, ending			<u>\$ -</u>	

SEDALIA SCHOOL DISTRICT #200  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL -  
DEBT SERVICE  
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
<b>Revenues collected:</b>				
Local	\$ -	\$ -	\$ -	\$ -
County	-	-	-	-
State	-	-	-	-
Federal	-	-	-	-
Received from other districts	-	-	-	-
Total revenues collected	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures paid:</b>				
Instruction	-	-	-	-
Student services	-	-	-	-
Instructional staff support	-	-	-	-
Building administration	-	-	-	-
General administration and central services	-	-	-	-
Operations of plant	-	-	-	-
Transportation	-	-	-	-
Food service	-	-	-	-
Facility acquisition and construction	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures paid	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues collected over expenditures paid	-	-	-	-
Other financing sources (uses) Transfers to (from)	-	-	-	-
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning			<u>-</u>	
Fund balance, ending			<u>\$ -</u>	

SEDALIA SCHOOL DISTRICT #200  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL -  
CAPITAL PROJECTS  
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
<b>Revenues collected:</b>				
Local	\$ 3,210,907	\$ 3,258,206	\$ 3,276,537	\$ 18,331
County	183,220	37,706	37,706	-
State	143,625	178,520	175,520	(3,000)
Other	-	36,825	36,824	(1)
Total revenues collected	<u>3,537,752</u>	<u>3,511,257</u>	<u>3,526,587</u>	<u>15,330</u>
<b>Expenditures paid:</b>				
Instruction	283,642	409,973	368,749	41,224
Student services	1,755	9,705	7,950	1,755
Instructional staff support	87,247	183,191	171,148	12,043
Building administration	350,000	328,965	190,647	138,318
General administration and central services	4,700	17,200	-	17,200
Operations of plant	605,300	1,191,693	1,063,741	127,952
Transporation	-	57,580	57,576	4
Food service	41,725	41,725	22,423	19,302
Facility acquisition and construction	3,218,834	1,218,806	1,156,654	62,152
Interest and fiscal charges	1,896,789	3,711,140	3,609,508	101,632
Total expenditures paid	<u>6,489,992</u>	<u>7,169,978</u>	<u>6,648,396</u>	<u>521,582</u>
Excess (deficiency) of revenues collected over expenditures paid	(2,952,240)	(3,658,721)	(3,121,809)	536,912
Other financing sources (uses)				
Transfers to (from)	<u>2,884,875</u>	<u>2,884,875</u>	<u>3,265,092</u>	<u>380,217</u>
Net change in fund balances	<u>\$ (67,365)</u>	<u>\$ (773,846)</u>	143,283	<u>\$ 917,129</u>
Fund balance, beginning			<u>9,443,097</u>	
Fund balance, ending			<u>\$ 9,586,380</u>	

SEDALIA SCHOOL DISTRICT #200  
NOTES TO BUDGETARY COMPARISON INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 1 - 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, RSM, the District adopts a budget for each fund.
2. Prior to July, the CFO, who serves as the budget officer, submits to the Board of Education a proposed budget for the fiscal year beginning on the following July 1. The 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. Prior to July 1, the budget is legally enacted by a vote of the Board of Education
5. Subsequent to its formal approval of the budget, the Board of Education has the authority to make necessary adjustments to the budget by formal vote of the board. Adjustments made during the year are reflected in the budget information included in the financial statements. Budgeted amounts are as originally adopted, or as amended by the Board of Education prior to June 30, 2019.
6. Budgets for District funds are prepared and adopted on the modified cash basis (budgetary basis), recognizing revenues when collected and expenditures when paid. Budgeted amounts lapse at year-end.

SEDALIA SCHOOL DISTRICT #200  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL PROGRAM EXPENDITURES
<b>US DEPARTMENT OF AGRICULTURE:</b>			
Passed-through-Missouri Department of Elementary and Secondary Education School Breakfast Program	10.553	080-125	\$ 504,988
National School Lunch Program	10.555	080-125	1,456,966
National School Lunch Program - noncash	10.555	080-125	197,591
<b>TOTAL CHILD NUTRITION CLUSTER</b>			<u>2,159,545</u>
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>			<u>2,159,545</u>
<b>US DEPARTMENT OF DEFENSE:</b>			
DIRECT			
ROTC Language and Culture Training Grants	12.357	N/A	109,098
<b>TOTAL US DEPARTMENT OF DEFENSE</b>			<u>109,098</u>
<b>US DEPARTMENT OF EDUCATION:</b>			
Passed-through-Missouri Department of Elementary and Secondary Education Special Education Cluster			
Special Education - Grants to States (m)	84.027	080-125	1,255,228
Special Education - Preschool Grants (m)	84.173	080-125	34,652
<b>TOTAL SPECIAL EDUCATION CLUSTER</b>			<u>1,289,880</u>
Passed-through-Missouri Department of Elementary and Secondary Education			
Title I Grants to Local Educational Agencies	84.010	080-125	1,423,490
Title I.C - Migrant Education	84.011	080-125	3,398
Education for Homeless Children and Youth	84.196	080-125	75,752
Title VI.B - Rural Education	84.358	080-125	68,408
Title III - English Language Acquisition	84.365	080-125	98,434
Title II - Improving Teacher Quality	84.367	080-125	191,680
Student Support and Academic Enrichment Program	84.424	080-125	14,985
<b>TOTAL OTHER US DEPARTMENT OF EDUCATION</b>			<u>1,876,147</u>
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			<u>3,166,027</u>
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>			
Passed-through-Missouri Department of Health and Senior Services			
Child Care and Development Block Grant	93.575	080-125	84,938
DIRECT			
Temporary Assistance for Needy Families	93.558	N/A	1,582
Medical Assistance Program	93.778	N/A	22,793
Maternal and Child Health Services Block Grant	93.994	DH170014001	39,614
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>148,927</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 5,583,597</u>

(m) - Program audited as a major program.

SEDALIA SCHOOL DISTRICT #200  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR JUNE 30, 2019

**NOTE 1 - REPORTING ENTITY BASIS OF PRESENTATION AND ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Sedalia School District #200 and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE 2 - SUBRECIPIENTS**

None of the federal expenditures presented in the schedule were provided to sub-recipients.

**NOTE 3 - DESCRIPTIONS OF MAJOR FEDERAL PROGRAM**

Special Education funds were used, in accordance with the Individuals with Disabilities Education Act, to help provide education and related services needed to make a free public education available to all eligible children.

**NOTE 4 - NON-CASH ASSISTANCE**

The District received and distributed commodities through the National School Lunch Program. The value of commodities as determined by the Food Service Section of the Department of Elementary and Secondary Education was \$197,591.

**NOTE 5 - INSURANCE**

The federal programs presented in the previous schedule did not have separate program specific insurance policies.

**NOTE 6 - LOANS/LOAN GUARANTEES/INTEREST SUBSIDIES**

The federal programs presented in the previous schedule did not have any loans, loan guarantees, or interest subsidies associated with them.

**NOTE 7 - DE MINIMIS COST RATE**

The District has not elected to use the 10% de minimis indirect cost rate.

SEDALIA SCHOOL DISTRICT #200  
SCHEDULE OF REVENUES COLLECTED BY SOURCE - GOVERNMENTAL FUNDS - MODIFIED CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total June 30, 2019
<b>LOCAL:</b>					
Current taxes & mfg's taxes	\$ 10,866,994	\$ -	\$ -	\$ 2,304,226	\$ 13,171,220
Delinquent taxes	720,950	-	-	153,035	873,985
School district trust funds	1,967,418	3,279,030	-	-	5,246,448
Financial institutions taxes	-	-	-	18,256	18,256
M & M surcharge tax	-	-	-	491,875	491,875
In lieu of tax	8,330	-	-	-	8,330
School tuition	6,120	-	-	-	6,120
Earnings on investments	837,855	1,105	-	193,738	1,032,698
Food service	341,503	-	-	-	341,503
Student activities	529,970	-	-	-	529,970
Other	210,891	3,000	-	115,407	329,298
<b>TOTAL LOCAL</b>	<b>15,490,031</b>	<b>3,283,135</b>	<b>-</b>	<b>3,276,537</b>	<b>22,049,703</b>
<b>COUNTY:</b>					
Fines, escheats, etc.	-	127,157	-	-	127,157
State assessed utility taxes	1,019,947	-	-	37,706	1,057,653
<b>TOTAL COUNTY</b>	<b>1,019,947</b>	<b>127,157</b>	<b>-</b>	<b>37,706</b>	<b>1,184,810</b>
<b>STATE:</b>					
Basic formula	1,685,773	18,544,537	-	-	20,230,310
Transportation aid	321,127	-	-	-	321,127
Early childhood special education	288,316	1,084,617	-	-	1,372,933
Basic formula - classroom trust fund	174,702	1,729,685	-	-	1,904,387
Educational screening program	42,593	64,112	-	-	106,705
Vocational/Technical	-	23,573	-	175,520	199,093
Food services	19,460	-	-	-	19,460
Resident placement	17,101	-	-	-	17,101
High need fund	457,932	-	-	-	457,932
<b>TOTAL STATE</b>	<b>3,007,004</b>	<b>21,446,524</b>	<b>-</b>	<b>175,520</b>	<b>24,629,048</b>
<b>FEDERAL:</b>					
Medicaid	90,775	102,445	-	-	193,220
Reserve Officer Training Corps (ROTC)	-	104,345	-	-	104,345
IDEA grants	82,551	-	-	-	82,551
Individuals with Disabilities Ed Act (IDEA)	402,498	599,678	-	-	1,002,176
Early childhood special education	205,711	-	-	-	205,711
School lunch program	1,456,966	-	-	-	1,456,966
School breakfast program	504,988	-	-	-	504,988
Title I	467,836	1,236,780	-	-	1,704,616
Title I, Part C	3,020	6,337	-	-	9,357
Title IV.A Student Support and Academic Enrichment	61,331	-	-	-	61,331
Title III	26,834	21,612	-	-	48,446
Education for homeless children and youth	42,322	33,430	-	-	75,752
Title II, Part A, ESEA	76,191	167,751	-	-	243,942
Childcare development fund grant	85,046	-	-	-	85,046
Title VI, Part B	11,441	72,137	-	-	83,578
Other	1,582	-	-	-	1,582
<b>TOTAL FEDERAL</b>	<b>3,519,092</b>	<b>2,344,515</b>	<b>-</b>	<b>-</b>	<b>5,863,607</b>
<b>OTHER:</b>					
Insurance recovery	-	-	-	36,824	36,824
Sale of other property	2,727	-	-	-	2,727
<b>TOTAL OTHER</b>	<b>2,727</b>	<b>-</b>	<b>-</b>	<b>36,824</b>	<b>39,551</b>
<b>RECEIVED FROM OTHER DISTRICTS:</b>					
Tuition	188,739	237,978	-	-	426,717
Contracted educational services	36,577	239,782	-	-	276,359
<b>TOTAL FROM OTHER DISTRICTS</b>	<b>225,316</b>	<b>477,760</b>	<b>-</b>	<b>-</b>	<b>703,076</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>\$ 23,264,117</b>	<b>\$ 27,679,091</b>	<b>\$ -</b>	<b>\$ 3,526,587</b>	<b>\$ 54,469,795</b>

SEDALIA SCHOOL DISTRICT #200  
 SCHEDULE OF EXPENDITURES PAID BY OBJECT - GOVERNMENTAL FUNDS - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total June 30, 2019
Salaries	\$ 5,116,950	\$ 22,587,032	\$ -	\$ -	\$ 27,703,982
Employee benefits	2,319,543	6,776,083	-	-	9,095,626
Purchased services	4,797,595	521,989	-	-	5,319,584
Supplies	5,467,455	-	-	-	5,467,455
Capital outlay	-	-	-	3,038,888	3,038,888
Other objects	-	-	-	3,609,508	3,609,508
	<u>\$ 17,701,543</u>	<u>\$ 29,885,104</u>	<u>\$ -</u>	<u>\$ 6,648,396</u>	<u>\$ 54,235,043</u>

SEDALIA SCHOOL DISTRICT #200  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FIDUCIARY FUND  
FOR THE YEAR ENDED JUNE 30, 2019

<u>TRUST FUND</u>	Balance			Balance
	June 30, 2018	Additions	Deductions	June 30, 2019
<u>ASSETS</u>				
Cash	\$ 7,952	\$ 601	\$ 2,008	\$ 6,545
Total assets	<u>\$ 7,952</u>	<u>\$ 601</u>	<u>\$ 2,008</u>	<u>\$ 6,545</u>
<u>LIABILITIES</u>				
None	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET POSITION</u>				
Restricted for scholarship funds	<u>7,952</u>	<u>601</u>	<u>2,008</u>	<u>6,545</u>
Total net position	<u>7,952</u>	<u>601</u>	<u>2,008</u>	<u>6,545</u>
Total liabilities and net position	<u>\$ 7,952</u>	<u>\$ 601</u>	<u>\$ 2,008</u>	<u>\$ 6,545</u>

**State Compliance**  
**Section**



# *Fick, Eggemeyer & Williamson*

Certified Public Accountants, PC

  
MEMBERS OF THE  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH SPECIFIED REQUIREMENTS OF MISSOURI LAWS AND REGULATIONS

We have examined management's assertion that Sedalia School District #200 did comply with the requirements of Missouri laws and regulations regarding budgetary and disbursement procedures. The attendance and transportation records are so maintained in order to disclose accurately the average daily attendance and average daily transportation of pupils during the year ended June 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on management's assertions about the District's compliance based on our audit.

Our audit was made in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included 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. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, Sedalia School District #200 complied, in all material respects, with the aforementioned requirements during the year ended June 30, 2019.

This report is intended solely for the information and use of the Board of Education, 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.

*Fick, Eggemeyer & Williamson*

Fick, Eggemeyer, & Williamson, CPA's

St. Louis, Missouri

August 1, 2019

SEDALIA SCHOOL DISTRICT #200  
SCHEDULE OF TRANSPORTATION COSTS ELIGIBLE FOR STATE AID  
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Handicapped Transportation</u>					
	<u>District Owned</u>	<u>Contracted</u>	<u>District Owned</u>	<u>Contracted</u>	<u>Payments to Other Districts</u>	<u>Total</u>
Certified salaries	\$ -	\$ 37,161	\$ -	\$ -	\$ -	\$ 37,161
Noncertificated salaries	17,662	-	-	-	-	17,662
Employee benefits	4,790	8,301	-	-	-	13,091
Purchased services	2,261	1,377,755	-	201,377	-	1,581,393
Supplies	1,149	129,142	-	11,586	-	141,877
Depreciation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>\$ 25,862</u>	<u>\$ 1,552,359</u>	<u>\$ -</u>	<u>\$ 212,963</u>	<u>\$ -</u>	<u>\$ 1,791,184</u>
Nonroute contracted transportation		<u>\$ 238,157</u>				
School buses purchased		<u>\$ -</u>				
School buses lease/purchased						
Principal		<u>\$ -</u>				
Interest		<u>\$ -</u>				
Transportation revenues from other districts		<u>\$ -</u>				

SEDALIA SCHOOL DISTRICT #200  
SCHEDULE OF SELECTED STATISTICS  
FOR THE YEAR ENDED JUNE 30, 2019

**1. CALENDAR (SECTIONS 160.041, 171.029, 171.031, AND 171.033 RSMO)**

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

School Code	Begin Grade	End Grade	Half Day Indicator	Standard Day Length	Days	Hours in Session
	K	4		6.95	170	1161.5
3000	5	5		6.85	170	1144.5
2000	6	8		6.85	170	1144.5
1050	9	12		6.95	170	1161.5

Notes:	The District was closed for eight (8) weather days. Per DESE attendance rules, the first seven were made up, day 8 was forgiven.
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**2. AVERAGE DAILY ATTENDANCE (ADA)**

Report the total number of PK-12 student attendance hours allowed to be claimed for the calculation of Average Daily Attendance. Include only PK students allowed to be claimed for state aid in the calculation.

School Code	Grade Level	Full-Time	Part-Time	Remedial Hours	Other	Summer School	Total
	K	409,566.5677	2,140.5001	-	-	117.8333	411,824.9011
	1-4	1,721,972.8849	3,809.2332	-	1,135.7147	24,019.3665	1,750,937.1993
	5	417,425.8168	2,186.4667	-	2,135.4081	1,053.6333	422,801.3249
	6-8	1,238,331.2660	9,488.4669	-	-	112.6667	1,247,932.3996
	9-12	1,414,868.4370	13,509.8012	-	-	9,963.0033	1,438,341.2415
<b>Grand Total</b>		5,202,164.9724	31,134.4681	-	3,271.1228	35,266.5031	5,271,837.0664

**3. SEPTEMBER MEMBERSHIP**

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

SEDALIA SCHOOL DISTRICT #200  
SCHEDULE OF SELECTED STATISTICS  
FOR THE YEAR ENDED JUNE 30, 2019

School Code	Grade Level	Full-Time	Part-Time	Other	Total
	K	367.00	1.88	-	368.88
	1	384.00	0.48	-	384.48
	2	380.00	0.50	-	380.50
	3	388.00	0.97	-	388.97
	4	390.00	0.81	-	390.81
	5	379.00	3.15	-	382.15
	6	397.00	1.93	-	398.93
	7	379.00	0.88	-	379.88
	8	368.00	4.03	-	372.03
	9	357.00	2.94	-	359.94
	10	328.00	1.74	-	329.74
	11	352.00	2.35	-	354.35
	12	320.00	3.02	-	323.02
<b>Grand Total</b>		<b>4,789.00</b>	<b>24.68</b>		<b>4,813.68</b>

**4. FREE AND REDUCED PRICED LUNCH FTE COUNT (SECTION 163.011(6), RSMO)**

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

School Code	Free Lunch	Reduced Lunch	Deseg In Free	Deseg In Reduced	Total
1050	613.24	113.53			726.77
2000	634.20	102.00			736.30
3000	208.55	45.00			253.55
4020	319.50	24.46			343.96
4030	272.60	49.00			321.60
4040	167.00	26.14			193.14
4050	189.96	52.00			241.96
5020	182.62	23.29			205.91
<b>Grand Total</b>	<b>2,588.67</b>	<b>435.42</b>			<b>3,024.19</b>

SEDALIA SCHOOL DISTRICT #200  
SCHEDULE OF SELECTED STATISTICS  
FOR THE YEAR ENDED JUNE 30, 2019

**5. FINANCE**

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

Section	Question	Answer
5.1	The district/charter school maintained a calendar in accordance with 160.041, 171.029, 171.031, and 171.033, RSMo and all attendance hours were reported.	True
5.2	The district/charter school maintained complete and accurate attendance records allowing for the accurate calculation of Average Daily Attendance for all students in accordance with all applicable state rules and regulations. Sampling of records included those students receiving instruction in the following categories:	True
	Academic Programs Off-Campus	True
	Career Exploration Program – Off Campus	True
	Cooperative Occupational Education (COE) or Supervised Occupational Experience Program	True
	Dual enrollment	True
	Homebound instruction	True
	Missouri Options	N/A
	Prekindergarten eligible to be claimed for state aid	N/A
	Remediation	N/A
	Sheltered Workshop participation	N/A
	Students participating in the school flex program	N/A
	Traditional instruction (full and part-time students)	True
	Virtual instruction (MOCAP or other option)	True
	Work Experience for Students with Disabilities	True
5.3	The district/charter school maintained complete and accurate attendance records allowing for the accurate calculation of September Membership for all students in accordance with all applicable state rules and regulations.	True
5.4	The district/charter school maintained complete and accurate attendance and other applicable records allowing for the accurate reporting of the State FTE count for Free and Reduced Lunch for all students in accordance with all applicable state rules and regulations.	True
5.5	As required by Section 162.401, RSMo, a bond was purchased for the district's/charter school's treasurer in the total amount of:	\$385,000
5.6	The district's/charter school's deposits were secured during the year as required by Sections 110.010 and 110.020, RSMo.	True
5.7	The district maintained a separate bank account for all Debt Service Fund monies in accordance with Section 108.180 and 165.011, RSMo. (Not applicable to charter schools)	True
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.	True

SEDALIA SCHOOL DISTRICT #200  
SCHEDULE OF SELECTED STATISTICS  
FOR THE YEAR ENDED JUNE 30, 2019

5.9	If a \$162,326 or 7% x SAT x WADA transfer was made in excess of adjusted expenditures, the board approve a resolution to make the transfer, which identified the specific projects to be funded by the transfer and an expected expenditure date for the projects to be undertaken. (Not applicable to charter schools)	<b>True</b>
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.	<b>True</b>
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. 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. (Not applicable to charter schools.)	<b>True</b>
5.12	The amount spent for approved professional development committee plan activities was:	\$191,320.30

**6. TRANSPORTATION (SECTION 163.161, RSMO)**

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

Section	Question	Answer
6.1	The school transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid.	<b>True</b>
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.	<b>True</b>
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	#2,133.50
	Ineligible ADT	#0.00
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.	<b>True</b>
6.5	Actual odometer records show the total district/charter-operated and contracted mileage for the year was:	#423,452
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	#320,647
	Ineligible Miles (Non-Route/Disapproved)	#102,805
6.7	Number of days the district/charter school operated the school transportation system during the regular school year:	170

**Federal Compliance**  
**Section**



# *Fick, Eggemeyer & Williamson*

Certified Public Accountants, PC

  
MEMBERS OF THE  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

**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**

To the Board of Education  
Sedalia School District #200

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, each major fund, and the aggregate remaining fund information of the Sedalia School District #200, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Sedalia School District #200's basic financial statements, and have issued our report thereon dated August 1, 2019

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Sedalia School District #200's internal control over financial reporting (internal control) to determine 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 Sedalia School District #200's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sedalia School District #200'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Sedalia School District #200'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

  
Fick, Eggemeyer, & Williamson, CPA's  
Saint Louis, Missouri  
August 1, 2019



# *Fick, Eggemeyer & Williamson*

Certified Public Accountants, PC



MEMBERS OF THE  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education  
Sedalia School District #200

### **Report on Compliance for Each Major Federal Program**

We have audited the Sedalia School District #200'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 Sedalia School District #200's major federal programs for the year ended June 30, 2019. The Sedalia School District #200's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Sedalia School District #200'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 Sedalia School District #200'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 Sedalia School District #200's compliance.

## Opinion on Each Major Federal Program

In our opinion, Sedalia School District #200, 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, 2019.


## Report on Internal Control Over Compliance

Management of the Sedalia School District #200, 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 Sedalia School District #200'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 Sedalia School District #200'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 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.

  
Fick, Eggemeyer, & Williamson, CPA's  
St. Louis, Missouri  
August 1, 2019

**SEDALIA SCHOOL DISTRICT #200  
FOR THE YEAR ENDED JUNE 30, 2019**

Section I - Summary of Auditors' Results

**Financial Statements**

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified	_____ Yes	_____ No	_____ <u>X</u> _____
Significant deficiencies identified that are not considered to be material weaknesses	_____ Yes	_____ No	_____ <u>X</u> _____
Noncompliance material to financial statements noted?	_____ Yes	_____ No	_____ <u>X</u> _____

**Federal Awards**

Internal control over major programs:

Material weaknesses identified?	_____ Yes	_____ No	_____ <u>X</u> _____
Reportable conditions identified that are not considered to be material weaknesses	_____ Yes	_____ No	_____ <u>X</u> _____

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

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance	_____ Yes	_____ No	_____ <u>X</u> _____
---	-----------	----------	----------------------

**Identification of major programs:**

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.027	Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
--	------------

Auditee qualified as low risk auditee?	_____ Yes	_____ No	_____ <u>X</u> _____
--	-----------	----------	----------------------

**SEDALIA SCHOOL DISTRICT #200  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2019**

Section II - Financial Statement Findings

There are no reportable conditions to disclose.

Section III - Federal Award Findings

There are no federal award findings to disclose.

**SEDALIA SCHOOL DISTRICT #200  
SCHEDULE OF RESOLUTION OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2019**

There were no prior year audit findings.

**Assessment and Evaluation  
Programs and Services  
Sedalia #200 School District**

The Sedalia #200 School Board of Education and administration maintains regular assessment of all programs and services provided in our schools. A program evaluation calendar is scheduled to review all components of programs in our district. Student data, needs of the programs, goals, accomplishments, surveys and overall evaluation to the effectiveness of the programs is maintained in a written plan. Committee reports on a monthly basis are scheduled, and information is reviewed in regard to goal setting for the school district.

---

**PROGRAM TITLE: TITLE III Language Instruction for Limited English Proficient and Immigrant Students**

**PURPOSE: Title III ensures that English Learners (EL), including immigrant children and youth, attain English proficiency, develop high levels of academic achievement in English, and meet the state standards by achieving high levels in the core academic subjects, in educational settings taught in English only. Parent and community involvement must also be promoted.**

**PROGRAM YEAR: 2018-2019**

**ADMINISTRATION/BOARD REVIEW DATE: September 23, 2019**

**PROGRAM DIRECTOR/TEACHER/TITLE: Nancy Scott**

**TOTAL OF STUDENTS IN PROGRAM/SERVICE:  
Male: 225 Female: 197 Total: 422**

**PROGRAM GOALS:**

1. 90% of EL students will have a 90% attendance rate.
2. EL program will develop academic proficiency in listening, speaking, reading and writing.
3. Increase Professional Development on EL strategies for classroom teachers.

*Summary of goals:*

1. 90% of EL students will have a 90% attendance rate. – MET

LEP/EL Attendance Rat	2016	2017	2018
Sedalia 200	95%	95%	93%
Missouri	92%	91%	89%

2. EL program will develop academic proficiency in listening, speaking, reading and writing. – Met

Grade Level	2017			2018			2019		
	4 Expanding	5 Bridging	6 Reaching	4 Expanding	5 Bridging	6 Reaching	4 Expanding	5 Bridging	6 Reaching
K	n/a	0	0	4	0	0	1	1	0
1	n/a	2	1	13	0	0	5	2	0
2	n/a	4	0	16	3	0	21	1	0
3	n/a	2	0	21	0	0	23	1	0
4	24	8	2	19	12	0	21	6	0
5	13	4	0	19	0	0	19	2	0
6	2	1	0	5	0	0	9	1	0
7	3	0	0	1	1	0	5	0	0
8	6	0	0	4	0	0	2	0	0
9	10	3	0	9	2	0	1	1	0
10	10	0	0	14	1	0	4	1	0
11	3	0	0	6	0	0	4	0	0
12	1	0	0	1	1	0	2	1	0
Total	72	16	3	132	20	0	117	17	0
Total Exited	91			152			134		

The exit criteria changed in 2017-2018 school year. Students are automatically exited if they score a 4.7 or above. A student may be exited with a portfolio if they are able to succeed in the regular classroom. In 2017-2018 the district exited 42 students automatically and 106 with a portfolio. In 2018-2019 the district exited 35 automatically and 12 with a portfolio.

3. Increase Professional Development on EL strategies for classroom teachers. - MET

Melissa Lackey, EL teacher at Smith-Cotton High School, and Dr. Cynthia Chasteen, DESE, offered break out sessions during district professional development.

*Were significant changes made in the program this year? Explain.*

No significant changes were made this year.

*What areas of improvement are needed? List.*

1. Improvement on MAP/EOC testing
2. Continue Professional Development for classroom teachers
3. Continue to meet attendance goal of – 90% of ELL will be at 90% attendance
4. Increase parent contacts

*Was the program effective? Explain.*

Yes the program was effective because we continued to have a significant number of students reaching proficiency and exiting the program. Attendance for the EL population was above the stage target. The Sedalia #200 staff continued to assess EL families' needs and worked to provide additional services throughout the year in the areas of medical, dental, vision, and clothing. After-school tutoring was offered to all EL students. Staff continues to collaborate with Special Education, Homeless, and Migrant to provide a parent resource fair. Parents were given the opportunity to get information on community services while children were able to experience a carnival atmosphere with games and food. This event was well attended.

Comments:



# SSD

## Sedalia School District #200

District Office  
2806 Matthew Drive  
Sedalia, Missouri  
65301-7981  
(660) 829-6450  
Fax (660) 827-8938  
www.sedalia200.org

**Steven G. Triplett, Ed.S**  
Superintendent

**Nancy L. Scott, Ed.D.**  
Assistant Superintendent  
Human Resources  
Federal Programs

**Todd Fraley, Ed.D.**  
Assistant Superintendent  
Buildings & Grounds  
Support Services

**Chris Pyle, Ed.S.**  
Assistant Superintendent  
K-12 Special Education

**Harriet Wolfe, Ed.D.**  
Chief Finance Officer

**Devon Gilmore, M.E.D.**  
Director of Curriculum  
Instruction & Assessment K-5

**Becky Brownfield, Ed.S**  
Director of Curriculum  
Instruction & Assessment 6-12

**Bob Satnan, B.A.**  
Communications Director

MEMO

TO: Board of Education; Steve Triplett

FROM: Dr. Fraley

DATE: September 23, 2019

RE: Technology Surplus

Please be advised of the following:

The district seeks to declare lot surplus of 11 pallets of computers totaling 356 computers and 7 pallets of miscellaneous technology including printers and monitors. The district seeks to sell these items per Policy 3390. This surplus will be sold to the highest bidder as one 'lot'. The winning bidder shall provide written documentation verifying the method used for disposal and a certificate stating that no data of any kind can be retrieved from the hard drive or any other component capable of storing data. (See: Data Governance Manual Appendix G)

If you have any questions, please contact me at 660-829-6456. Thank you.

**We Live Tiger  
Pride Everyday**

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opportunity and affirmative  
action employer



# SSD

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### MEMO

**TO:** Mr. Triplett & Board of Education  
**FROM:** Dr. Scott  
**DATE:** September 23, 2019  
**RE:** eSports Club

Smith-Cotton High School would like to start an eSports Club beginning this year. This club would not be competitive in the conference until the following year (2020/2021). All the Columbia Schools and Jefferson City Public Schools have this as a part of their conference competition. This year would give us a chance to see how well it is received.

The following monies would be needed at this time to beginning the Club:

- Sponsor – Category VIII – 4% (\$1440)
- Supplies - \$3000 (includes keyboard, mouse and headsets)
- Equipment – our computers will not need to be upgraded so no cost
- Game License - high school is willing to cover that cost at this time.

If you have any questions, please feel free to contact me at 660-829-6464. Thank you.



# SSD

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### MEMO

TO: Board of Education; Steve Triplett  
FROM: Dr. Fraley  
DATE: September 23, 2019  
RE: Safety/Security

Please review the following information:

Planned activities to be implemented:

- Red Cross – Stop the Bleed training at SCHS
- Trauma kits distributed to each building
- Basic trauma training for each security officer
- Building level trauma teams to be established and trained
- Incorporate trauma training into SCHS health curriculum

To be considered:

- Strategos International Full Scale Safety and Security Assessment
  - \$22,000.00 estimate
  - Four Key Areas of Assessment
    - External Security for Property and Persons
    - Internal Security for Property and Persons
    - Policy and Procedure Development and Execution
    - Safety and Security Training for Staff and Community Partners
- Remodeling building entrances to create a restricted space/vestibule before entry into main building

If you have any questions, please contact me at 660-829-6456. Thank you.



## SEDALIA SCHOOL DISTRICT #200

2806 Matthew Drive, Sedalia, MO 65301-7981 p:660.829.6450 f:660-827-8938

**Steven G. Triplett, Ed. S.**  
Superintendent

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Assistant Superintendent  
Human Resources  
Federal Programs

**Christopher Pyle, Ed. S.**  
Assistant Superintendent  
Student Services  
Buildings & Grounds

**Todd Fraley Ed. D.**  
Assistant Superintendent  
Transportation  
Food Service  
Technology

**Harriet A. Wolfe, Ed. D.**  
Chief Financial Officer

**Becky Brownfield, Ed. S.**  
Director Curriculum Instruction  
Assessment 6-12

**Devon Gilmore, M. Ed.**  
Director Curriculum Instruction  
Assessment K-5

**Bob Satnan, B.A.**  
Communications Director

**TO:** Steve Triplett, Superintendent  
Board of Education

**FROM:** Devon Gilmore and Becky Brownfield

**DATE:** September 23, 2019

**SUBJECT:** 2019 ASSESSMENT UPDATE

We have analyzed and highlighted data from our Spring 2019 assessment results. Science is not yet included as those results will arrive in late October or early November.

The presentation includes district and state averages as well as areas of improvement from 2018 to 2019.

**Missouri Model School**  
[www.sedalia200.org](http://www.sedalia200.org)

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# Assessment Scores Update

---

2019



# Updates/Reminders

---



1

Field tested American Government, no data

2

Second year of ELA and Math scores

3

Cut scores currently being determined for science / data in late October

# ELA State Average Comparison



Grade Level	MPI 2018	MPI 2019	Pts Change	Status Targets	Above/Below State Average
3rd	341.6	341.5	-0.1	approaching	Above
4th	367.3	369.2	1.9	on track	Above
5th	340.3	356.8	16.5	approaching	Above
6th	310.2	318.2	8	approaching	Below
7th	328.7	324.1	-4.6	approaching	Below
8th	324.5	327.5	3	approaching	Below
English 2	357	351.5	-5.5	on track	Above

# Math State Average Comparison



Grade Level	MPI 2018	MPI 2019	Pts Change	Status Targets	Above/Below State Average
3rd	336.4	333.9	-2.5	on track	above
4th	333.5	355	21.5	on track	above
5th	339.8	354.5	14.7	on track	above
6th	303.9	324	20.1	on track	above
7th	292.2	305.9	13.7	approaching	above
8th	248.1	247.3	-0.8	approaching	below
Algebra 1	322.6	311.4	-11.2	approaching	below

# Highlights



## ELA (Comparing the same students)

- 2018 3rd to 2019 4th increased by 27.6
- 2018 6th to 2019 7th increased by 13.9

## Math (Comparing the same students)

- 2018 3rd to 2019 4th increased by 18.6
- 2018 4th to 2018 5th increased by 21
- 2018 6th to 2018 7th increased by 2

Algebra 1 and English 11 not comparable, not the same kids from one grade level to the next

Nine of the assessed areas tested above the state average  
(2018 there were eight)



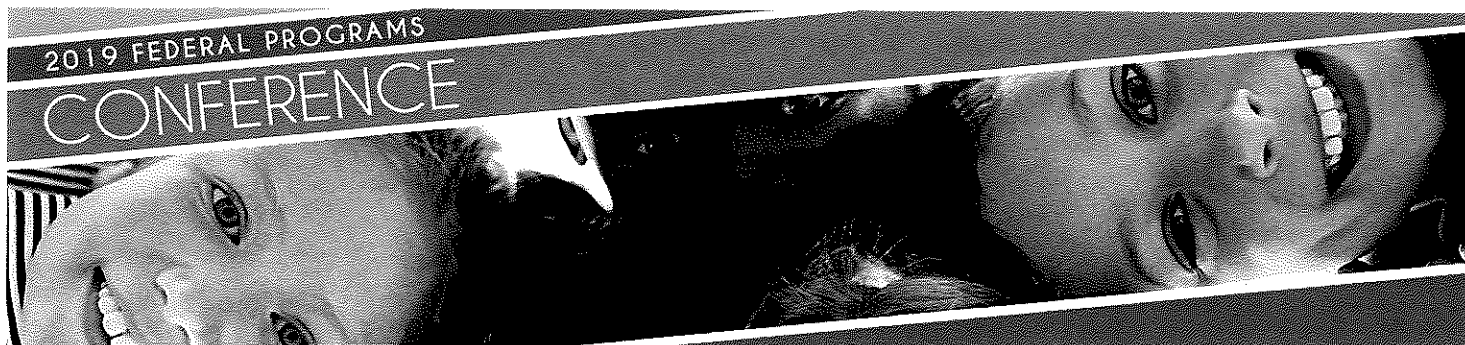
**SEDALIA SCHOOL DISTRICT #200**

**PROPORTIONAL ATTENDANCE RATE - 2019-2020**

Standard 4 - 90% of the students will attend 90% of the time

School	Date	A		B		C		D		Adjusted Enrollment < 85.0%	
		Total Adjusted Enrollment	Proportional Attendance Rate	(1 point) Adjusted Enrollment at 90-100%	%	(.5 point) Adjusted Enrollment at 87.5-89.9%	%	(.25 point) Adjusted Enrollment at 85-87.4%	%	Adjusted Enrollment < 85.0%	%
Heber Hunt Elem	9/10/2019	451.99	91.99	409.08	90.51	9.90	2.19	7.00	1.55	26.01	5.76
Horace Mann Elem	9/10/2019	275.29	94.21	255.39	92.77	5.40	1.96	5.00	1.82	9.50	3.45
Parkview Elem	9/10/2019	475.37	91.86	430.40	90.54	9.00	1.89	7.07	1.49	28.90	6.08
Skyline Elem	9/10/2019	480.10	92.03	437.10	91.04	8.00	1.67	3.00	0.62	32.00	6.66
Washington Elem	9/10/2019	245.80	89.69	219.20	89.18	1.00	0.41	3.00	1.22	22.60	9.20
SMS	9/10/2019	390.71	93.26	361.16	92.44	4.90	1.25	3.00	0.77	21.65	5.54
Smith-Cotton Jr High	9/10/2019	1175.79	92.19	1073.02	91.26	17.80	1.51	8.20	0.70	76.77	6.53
Smith-Cotton HS	9/10/2019	1436.38	91.00	1289.38	89.77	25.00	1.74	20.80	1.45	101.20	7.05
District Wide	9/10/2019	4931.43	91.85	4474.73	90.74	81.00	1.64	57.07	1.16	318.63	6.46

**CALCULATION: Sum of columns B + .5C + .25D divided by column A = Proportional Attendance Rate**



## 2018 Top 5% Title I Schools

Title I requires the state to differentiate Title I Schools based on a variety of factors each year. Missouri uses academic achievement, academic progress or graduation rate, English language acquisition, and attendance. The following schools scored in the top five percent of Title I schools on these measures.

<b>Arcadia Valley Elementary</b> , Arcadia Valley R-II School District	<b>Lakeview Elementary</b> , Wentzville R-IV School District
<b>Avery Elementary</b> , Webster Groves School District	<b>Laredo Elementary</b> , Laredo R-VII School District
<b>Bartley Elementary</b> , Fulton 58 School District	<b>Leeton Elementary</b> , Leeton R-X School District
<b>Blair Oaks Elementary</b> , Blair Oaks R-II School District	<b>Lewis &amp; Clark Elementary</b> , Ft. Zumwalt R-II School District
<b>Blanchard Elementary</b> , Cape Girardeau 63 School District	<b>Linden West Elementary</b> , North Kansas City 74 School District
<b>Brennan Woods Elementary</b> , Northwest R-I School District	<b>Marion Co. Elementary</b> , Marion Co. R-II School District
<b>Bridgeway Elementary</b> , Pattonville R-III School District	<b>Mark Twain Elementary</b> , Brentwood School District
<b>Bryant Elementary</b> , Independence 30 School District	<b>Mark Twain Elementary</b> , Webb City R-VII School District
<b>Bucklin Elementary</b> , Bucklin R-II School District	<b>Mason Elementary</b> , St. Louis City School District
<b>Buckner Elementary</b> , Fort Osage R-I School District	<b>Mathews Elementary</b> , Nixa Public Schools
<b>Cartersville Elementary</b> , Webb City R-VII School District	<b>North Glendale Elementary</b> , Kirkwood R-VII School District
<b>Caruthersville Elementary</b> , Caruthersville 18 School District	<b>Oakwood Elementary</b> , Hannibal 60 School District
<b>Central Elementary</b> , Francis Howell R-III School District	<b>Pleasant View Elementary</b> , Pleasant View R-VI School District
<b>Col. John B. Wyman Elementary</b> , Rolla 31 School District	<b>Raymond &amp; Nancy Hodge Elementary</b> , Fox C-6 School District
<b>Cole Camp Elementary</b> , Cole Camp R-I School District	<b>Richland Elementary</b> , Richland R-I School District
<b>Crestview Elementary</b> , North Kansas City 74 School District	<b>Ross Elementary</b> , Parkway C-2 School District
<b>Crestwood Elementary</b> , Lindbergh Schools	<b>Sappington Elementary</b> , Lindbergh Schools
<b>East Elementary</b> , Ozark R-VI School District	<b>Skyline Elementary</b> , Hickory Co. R-I School District
<b>Espy Elementary</b> , Nixa Public Schools	<b>Skyline Elementary</b> , Sedalia 200 School District
<b>Forest Park Elementary</b> , Ft. Zumwalt R-II School District	<b>Skyline Middle</b> , Hickory Co. R-I School District
<b>Franklin Co. Elementary</b> , Franklin Co. R-II School District	<b>Spoede Elementary</b> , Ladue School District
<b>Franklin Smith Elementary</b> , Blue Springs R-IV School District	<b>Stapleton Elementary</b> , Joplin Schools
<b>George Guffey Elementary</b> , Fox C-6 School District	<b>Ste. Genevieve Elementary</b> , Ste. Genevieve Co. R-II School District
<b>Glenridge Elementary</b> , Clayton School District	<b>Sunny Pointe Elementary</b> , Blue Springs R-IV School District
<b>Green Forest Elementary</b> , Green Forest R-II School District	<b>Sweeny Elementary</b> , Republic R-III School District
<b>Green Tree Elementary</b> , Wentzville R-IV School District	<b>Thomas J. Ultican Elementary</b> , Blue Springs R-IV School District
<b>Hale Elementary</b> , Hale R-I School District	<b>Walt Disney Elementary</b> , Marceline R-V School District
<b>Hancock Place Elementary</b> , Hancock Place School District	<b>West Elementary</b> , Ozark R-VI School District
<b>Harry S. Truman Elementary</b> , Rolla 31 School District	<b>Westridge Elementary</b> , Rockwood R-VI School District
<b>Heber Hunt Elementary</b> , Sedalia 200 School District	<b>Wild Horse Elementary</b> , Rockwood R-VI School District
<b>John Nowlin Elementary</b> , Blue Springs R-IV School District	<b>William Bryant Elementary</b> , Blue Springs R-IV School District
<b>Kellison Elementary</b> , Rockwood R-VI School District	<b>Willow Brook Elementary</b> , Pattonville R-III School District

