

RIVERVIEW GARDENS SCHOOL DISTRICT  
INFORMATION REQUIRED FOR FEDERAL  
AND STATE PROGRAM REPORTING

June 30, 2021

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**Independent Auditors' Report on Internal Control  
Over Financial Reporting and on Compliance and Other  
Matters Based on an Audit of Financial Statements  
Performed in Accordance with Government Auditing Standards**

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Special Administrative Board  
Riverview Gardens School District

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 Riverview Gardens School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Riverview Gardens School District's basic financial statements and have issued our report thereon dated December 15, 2021. Our report on the basic financial statements disclosed that, as described in Note A to the financial statements, the District prepares its financial statements on the modified accrual basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2021-003 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002 to be significant deficiencies.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Riverview Gardens School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

**Riverview Gardens School District's Response to Findings**

Riverview Gardens School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Riverview Gardens School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

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

Keiser, Eck & Braeckel LLP

St. Louis, Missouri  
December 15, 2021

**Independent Auditors' Report on Compliance for Each  
Major Program and on Internal Control Over Compliance  
Required by the Uniform Guidance and on the  
Schedule of Expenditures of Federal Awards**

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Special Administrative Board  
Riverview Gardens School District

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

We have audited Riverview Gardens School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Riverview Gardens School District's major federal programs for the year ended June 30, 2021. Riverview Gardens School District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Riverview Gardens School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Riverview Gardens School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**Opinion on Each Major Federal Program**

In our opinion, Riverview Gardens School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

## **Report on Internal Control over Compliance**

Management of Riverview Gardens School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Riverview Gardens School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Riverview Gardens School District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2021-004, that we consider to be a significant deficiency.

Riverview Gardens School District's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Riverview Gardens School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Riverview Gardens School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Riverview Gardens School District's basic financial statements. We issued our report thereon dated December 15, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

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

*Keiter, Eck & Braeckel LLP*

St. Louis, Missouri  
December 15, 2021

**Riverview Gardens School District**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2021**

<u>Federal Grantor / Pass-Through Grantor / Program Cluster or Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Identification Number</u>	<u>Expenditures</u>
<b>U.S. Department of Education</b>			
Passed-through Missouri Department of Elementary and Secondary Education:			
Title I Grants to Local Educational Agencies	84.010	096-111	\$ 4,829,916
School Improvement Grants	84.377	096-111	1,063,991
Supporting Effective Instruction State Grants	84.367	096-111	198,291
Career and Technical Education -- Basic Grants to States	84.048	096-111	192,351
COVID-19: Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER)	84.425D	096-111	8,001,911
Total U.S. Department of Education			<u>14,286,460</u>
<b>U.S. Department of Treasury</b>			
Passed-through St. Louis County			
COVID-19: Coronavirus Relief Fund	21.019	096-111	115,763
Passed-through Missouri Department of Elementary and Secondary Education:			
COVID-19: Coronavirus Relief Fund	21.019	096-111	429,491
Total U.S. Department of Treasury			<u>545,254</u>
<b>U.S. Department of Agriculture</b>			
Passed-through Missouri Department of Elementary and Secondary Education:			
Child Nutrition Cluster:			
COVID-19: CARES Food & Nutrition Lunch Program	10.555	096-111	33,397
COVID-19: CARES Food & Nutrition Breakfast Program	10.555	096-111	21,181
School Breakfast Program	10.553	096-111	305,082
National School Lunch Program	10.555	096-111	477,061
Cash assistance			190,713
Non-cash assistance (food distribution)			<u>667,774</u>
Total National School Lunch Program			<u>1,027,434</u>
Total U.S. Department of Agriculture			<u>1,027,434</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 15,859,148</u>



**Riverview Gardens School District**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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**NOTE A | BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Riverview Gardens School District under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of the *OMB Uniform Guidance*. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

**NOTE B | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Riverview Gardens School District prepares its Schedule of Expenditures of Federal Awards on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when related liabilities are incurred.

**NOTE C | INDIRECT COST RATE**

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

**NOTE D | SUBRECIPIENTS**

There have been no awards passed through to subrecipients.

**NOTE E | FOOD DISTRIBUTION**

Nonmonetary assistance is reported in the schedule at the fair market value of commodities received and disbursed during the fiscal year ended June 30, 2021.

**Riverview Gardens School District**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2021**

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**SECTION I | SUMMARY OF AUDITORS' RESULTS**

*Financial Statements*

Type of auditors' report issued on financial statements: Unmodified opinion

Internal control over financial reporting:

Material weaknesses identified? Yes

Significant deficiencies identified that are not considered material weaknesses? Yes

Noncompliance material to financial statements noted? No

*Federal Awards*

Internal control over major programs:

Material weaknesses identified? No

Significant deficiencies identified that are not considered to be material weaknesses? Yes

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

Any audit findings disclosed that are required to be reported under 2 CFR Section 200.516(a) of the Uniform Guidance? Yes

The programs tested as major programs include:

CFDA Number(s)	Name of Program or Cluster
84.425	Elementary and Secondary School Emergency Relief (ESSER) Fund
21.019	Coronavirus Relief Fund

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

Riverview Gardens School District qualified as low risk auditee? No

**Riverview Gardens School District**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2021**

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**SECTION II | FINANCIAL STATEMENT FINDINGS**

**Finding 2021-001**

**Condition:**

Our testing of payroll expenditures disclosed instances of the following matters:

- Certain Business Office employees have access in accounting software to make changes to employee pay rates.
- Time sheets were not always approved by applicable supervisors.

**Criteria:** The District should maintain internal controls over the payroll cycle to accurately process employee payroll.

**Cause:** The District's internal controls related to the payroll cycle are not sufficient to accurately process employee payroll.

**Effect:** There is a risk that fraud or errors could occur and not be detected.

**Recommendation:** We recommend that the payroll process and procedures be reviewed and updated to ensure internal controls over the payroll process are sufficient to accurately report employee payroll.

*Management response:*

*Management concurs with the audit finding.*

- *The audit process to change master files will be enforced. The Assistant Superintendent of HR will review the audit of the master files. The Finance Support Analyst will perform the payroll audit process. The Chief Financial Officer will review all audit changes and signified all reviews.*
- *We have counseled and trained supervisors on approving time sheets. Those that fail to do so have been warned about the process.*

**Finding 2021-002**

**Condition:** Our testing of expenditures disclosed instances of the following matters:

- Purchase orders were prepared and approved after the items were invoiced and received by the personnel who maintained budget authority for that department.

**Criteria:** All expenditures should be approved by the personnel with budget authority in accordance with established policies and procedures.

**Cause:** The District has written policies and procedures regarding purchasing and disbursements; however, these policies and procedures are not consistently followed.

**Riverview Gardens School District**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2021**

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**Effect:** Lack of an effective purchase order and approval system could lead to unauthorized expenditures. Also, the District loses its ability to control expenditures which could lead to actual expenditures exceeding budget.

**Recommendation:** We recommend that procedures be established to monitor compliance with the District's purchasing policies and procedures to ensure that purchase orders are prepared and approved prior to purchasing goods.

*Management response:*

*Management concurs with the audit finding.*

- *All administrators and budget managers who have purchasing authority were trained on procurement. Those found to be in violation of procurement procedures will be counseled and disciplined.*

**Finding 2021-003**

**Condition:** The Annual Secretary of the Board Report (ASBR), which is the basis for preparing the audited financial statements was not complete until December 2021. As a result, the District could not prepare the financial statements in accordance with the modified accrual basis of accounting.

**Criteria:** The District should implement procedures to ensure that the financial statements can be prepared in accordance with the modified accrual basis of accounting.

**Cause:** The District's accounting system was not integrated with the account coding requirements of the Missouri Department of Elementary and Secondary Education and as a result manual adjustments were required to prepare the ASBR.

**Effect:** It is the responsibility of District management and those charged with governance to prepare the financial statements in accordance with the modified accrual basis of accounting.

**Recommendation:** We recommend the District implement procedures to ensure that the financial statements can be prepared in accordance with the modified accrual basis of accounting.

*Management response:*

*Management concurs with the audit finding.*

- *The ASBR was submitted at the end of September due to the need to gain Board Approval on a negative fund balance in the Capital Projects Fund as well as the delayed closing of the books for June 30th. The reconciliation of the ASBR to the accounting system was performed prior to the audit. The new financial system MUNIS should address these concerns going forward*

**Riverview Gardens School District**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2021**

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**SECTION III | MAJOR FEDERAL AWARD PROGRAMS AUDIT**

**Finding 2021-004**

Federal Programs: Elementary and Secondary School Emergency Relief (ESSER) Fund, School Improvement Grants and Coronavirus Relief Fund

CFDA No.: 84.425, 84.377 and 21.019

Federal Agency: Department of Education and Department of Treasury

Pass-Through Entity: Missouri Department of Elementary and Secondary Education and St. Louis County

Award No.: As listed on the Schedule of Expenditures of Federal Awards

Award Period: Various

Compliance Requirement: Allowable Costs

**Condition:** Our testing of expenditures disclosed instances of the following matters:

- Purchase orders were prepared and approved after the items were invoiced and received by the personnel who maintained budget authority for that department.

**Criteria:** All expenditures should be approved by the personnel with budget authority in accordance with established policies and procedures.

**Cause:** The District has written policies and procedures regarding purchasing and disbursements; however, these policies and procedures are not consistently followed.

**Effect:** Lack of an effective purchase order and approval system could lead to unauthorized expenditures. Also, the District loses its ability to control expenditures which could lead to actual expenditures exceeding budget.

**Recommendation:** We recommend that procedures be established to monitor compliance with the District's purchasing policies and procedures to ensure that purchase orders are prepared and approved prior to purchasing goods.

*Management response:*

*Management concurs with the audit finding.*

- All administrators and budget managers who have purchasing authority were trained on procurement. Those found to be in violation of procurement procedures will be counseled and disciplined.

**Riverview Gardens School District**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2021**

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**Finding 2020-001**

**Condition:**

Our testing of payroll expenditures disclosed instances of the following matters:

- Discrepancies identified during the monthly employee health insurance reconciliation process are not being adjusted in the general ledger.
- Certain Business Office employees have access in the accounting software to make changes to employee pay rates.
- Time sheets were not always approved by applicable supervisors.
- Approval of the Accounting Manager's review of payroll reports is not formally documented.
- Personnel files in some instances are incomplete.

**Recommendation:** We recommend that the payroll process and procedures be reviewed and updated to ensure internal controls over the payroll process are sufficient to accurately report employee payroll. In addition, discrepancies identified during the monthly employee health insurance reconciliation process should be reflected in the accounting system. A checklist should be utilized to ensure personnel files are complete and accurate in accordance with the District's policy.

**Current Status:** The recommendations to reflect discrepancies identified during the monthly employee health insurance reconciliation process in the accounting system, formally documenting approval of the review of payroll reports by the Accounting Manager, and maintaining complete personnel files have been implemented. The findings related to certain Business Office employees having access in the accounting software to make changes to employee pay rates, time sheets not always being approved by applicable supervisors, and personnel files in some instances being incomplete have been repeated at 2021-001.

**Finding 2020-002**

**Condition:** We noted that the general ledger accounts for debt service principal and interest were not reconciled to the amortization schedules. In addition, the current year bond issuance and refunding were not recorded and reported accurately.

**Recommendation:** We recommend that the debt service principal and interest expenditure accounts by fund be properly reconciled to the amortization schedules on a routine basis and journal entries to record bond issuances and refunding's be review to ensure accurate reporting.

**Current Status:** The District appears to be reconciling debt service principal and interest expenditure general ledger accounts to amortization schedules. There were no bond issuances or refunding's in the current year.

**Finding 2020-003**

**Condition:** Our testing of expenditures disclosed instances of the following matters:

- Purchase orders were prepared and approved after the items were invoiced and received by the personnel who maintained budget authority for that department.

**Riverview Gardens School District**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2021**

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**Recommendation:** We recommend that procedures be established to monitor compliance with the District's purchasing policies and procedures to ensure that purchase orders are prepared and approved prior to purchasing goods.

**Current Status:** The finding has been repeated at 2021-002.

**Finding 2020-004**

**Condition:** The Annual Secretary of the Board Report (ASBR), which is the basis for preparing the audited financial statements was not complete until December 2020. As a result, the District could not prepare the financial statements in accordance with the modified accrual basis of accounting.

**Recommendation:** We recommend the District implement procedures to ensure that the financial statements can be prepared in accordance with the modified accrual basis of accounting.

**Current Status:** The finding has been repeated at 2021-003.

**Finding 2020-005:** Title I Grants to Local Educational Agencies, CFDA No. 84.010 and School Improvement Grants, CFDA No. 84.377

**Condition:** Purchase orders were prepared and approved by management after items were received.

**Recommendation:** We recommend that procedures be established to monitor compliance with the District's policies and procedures to ensure that purchases are properly supported and formal approval of purchase orders is being documented in accordance with District Policy. In addition, purchase orders should be prepared and approved by management before items are received or ordered by other means.

**Current Status:** The finding has been repeated at 2021-004.

**Finding 2020-006:** Title I Grants to Local Educational Agencies, CFDA No. 84.010

**Condition:** Time sheets were not always approved by applicable supervisors.

**Recommendation:** We recommend that procedures be established to monitor compliance with the District's policies and procedures to ensure that salaries and benefits are properly reviewed and approved.

**Current Status:** We noted no instances where time sheets were not approved by applicable supervisors during the major federal award programs audit. However, we noted these procedures were not in place during the financial statement audit at finding 2021-001.



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St. Louis, MO 63102

## **Independent Accountants' Report on Compliance with Specified Requirements of Missouri Laws and Regulations**

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Special Administrative Board  
Riverview Gardens School District

We have examined Riverview Gardens School District's compliance with the requirements of Missouri laws and regulations regarding budgetary and disbursement procedures, accurate disclosure by Riverview Gardens School District's records of average daily attendance and average daily pupil transportation and other statutory requirements listed in the Schedule of Selected Statistics for the year ended June 30, 2021. Management of Riverview Gardens School District is responsible for Riverview Gardens School District's compliance with the specified requirements. Our responsibility is to express an opinion on Riverview Gardens School District's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Riverview Gardens School District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Riverview Gardens School District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on Riverview Gardens School District's compliance with specified requirements.

In our opinion, Riverview Gardens School District complied, in all material respects, with the aforementioned requirements during the year ended June 30, 2021.

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

*Kerber, Eck & Braeckel LLP*

St. Louis, Missouri  
December 15, 2021



**Riverview Gardens School District**  
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**  
**Year Ended June 30, 2021**

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District Number: 096-111

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

School Code	Begin Grade	End Grade	Half Day Indicator	Standard Day Length	Days	Hours in Session
1050	9	12	-	6.4500	171	1,089.40
3000	6	8	-	6.4500	171	1,106.90
4020	K	5	-	6.4500	171	1,106.90
4040	6	8	-	6.4500	171	1,106.90
4050	K	5	-	6.4500	171	1,106.90
4060	K	5	-	6.4500	171	1,106.90
4080	K	5	-	6.4500	171	1,106.90
5000	K	5	-	6.4500	171	1,106.90
5020	K	5	-	6.4500	171	1,106.90
5040	K	5	-	6.4500	171	1,106.90
6020	K	5	-	6.4500	171	1,106.90
6040	6	8	-	6.4500	171	1,106.90

2. *Average Daily Attendance (ADA)*

School Code	Grade Level	Full-Time	Part-Time	Remedial Hours	Other	Summer School	Total
1050	9-12	772,736.5630	35,555.7300	-	-	1,523.8400	809,816.1330
3000	6-8	635,763.7800	1,060.6300	-	-	-	636,824.4100
4020	K-5	248,773.8700	-	-	-	-	248,773.8700
4040	6-8	415,594.8656	-	-	-	-	415,594.8656
4050	K-5	400,470.6200	-	-	-	-	400,470.6200
4060	K-5	232,641.0656	-	-	-	-	232,641.0656
4080	K-5	256,979.0000	-	-	-	-	256,979.0000
5000	K-5	258,452.1735	-	-	-	-	258,452.1735
5020	K-5	121,568.9500	-	-	-	-	121,568.9500
5040	K-5	269,690.8000	-	-	-	-	269,690.8000
6020	K-5	262,963.4100	-	-	-	-	262,963.4100
6040	K-5	272,799.3800	-	-	-	-	272,799.3800
Total		4,148,434.4777	36,616.3600	-	-	1,523.8400	4,186,574.6777

**Riverview Gardens School District**  
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**  
**Year Ended June 30, 2021**

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3. *September Membership*

<u>School Code</u>	<u>Grade Level</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Other</u>	<u>Total</u>
1050	9-12	1,127.00	24.23	-	1,151.23
3000	6-8	700.00	0.15	-	700.15
4020	K-5	268.00	-	-	268.00
4040	6-8	554.00	-	-	554.00
4050	K-5	433.00	-	-	433.00
4060	K-5	258.00	-	-	258.00
4080	K-5	264.00	-	-	264.00
5000	K-5	262.00	-	-	262.00
5020	K-5	136.00	-	-	136.00
5040	K-5	294.00	-	-	294.00
6020	K-5	290.00	-	-	290.00
6040	K-5	284.00	-	-	284.00
7530	PK	-	-	-	-
	<b>Total</b>	<b>4,870.00</b>	<b>24.38</b>	<b>-</b>	<b>4,894.38</b>

**Riverview Gardens School District**  
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**  
**Year Ended June 30, 2021**

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

<u>School Code</u>	<u>Free Lunch</u>	<u>Reduced Lunch</u>	<u>Deseg In Free</u>	<u>Deseg In Reduced</u>	<u>Total</u>
N/A	-	-	N/A	N/A	-
1050	-	-	N/A	N/A	-
3000	-	-	N/A	N/A	-
4020	-	-	N/A	N/A	-
4040	-	-	N/A	N/A	-
4050	-	-	N/A	N/A	-
4060	-	-	N/A	N/A	-
4080	-	-	N/A	N/A	-
5000	-	-	N/A	N/A	-
5020	-	-	N/A	N/A	-
5040	-	-	N/A	N/A	-
6020	-	-	N/A	N/A	-
6040	-	-	N/A	N/A	-
<b>Total</b>	-	-	N/A	N/A	-

**Riverview Gardens School District**  
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**  
**Year Ended June 30, 2021**

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5. *Finance*

5.1	The District maintained a calendar in accordance with 160.041, 171.029, 171.031, and 171.033, RSMo and all attendance hours were reported.	<u>True</u>
5.2	The District 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:	
	Academic Programs Off-Campus	<u>N/A</u>
	Career Exploration Program – Off Campus	<u>N/A</u>
	Cooperative Occupational Education (COE) or Supervised Occupational Experience Program	<u>True</u>
	Dual enrollment	<u>N/A</u>
	Homebound instruction	<u>True</u>
	Missouri Options	<u>N/A</u>
	Prekindergarten eligible to be claimed for state aid	<u>True</u>
	Remediation	<u>N/A</u>
	Sheltered Workshop participation	<u>N/A</u>
	Students participating in the school flex program	<u>N/A</u>
	Traditional instruction (full and part-time students)	<u>True</u>
	Virtual instruction (MOCAP or other option)	<u>True</u>
	Work Experience for Students with Disabilities	<u>True</u>
5.3	The District maintained complete and accurate attendance records allowing for the accurate calculation of September Membership for all students in accordance with all applicable state rules and regulations.	<u>True</u>
5.4	The District 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.	<u>True</u>
5.5	As required by Section 162.401, RSMo, a bond was purchased for the Districts' treasurer in the total amount of:	<u>\$ 50,000</u>
5.6	The District's deposits were secured during the year as required by Sections 110.010 and 110.020, RSMo.	<u>True</u>
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.	<u>True</u>
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.	<u>True</u>

**Riverview Gardens School District**  
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**  
**Year Ended June 30, 2021**

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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 date for the projects to be undertaken.	<u>N/A</u>
5.10	The District published a summary of the prior year’s audit report within thirty days of the receipt of the audit pursuant to Section 165.121, RSMo.	<u>True</u>
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.	<u>True</u>
5.12	The amount spent for approved professional development committee plan activities was:	<u>\$ 335,273</u>
5.13	The District has posted, at least quarterly, a searchable expenditure, and revenue document or database detailing actual income, expenditures, and disbursement for the fiscal year on the district website or other form of social media as required by Section 160.066, RSMo.	<u>True</u>
	All above “false answers must be supported by a finding or management letter comment.	
	Findings #: <u>N/A</u>	
	Management Letter Comment #: <u>N/A</u>	

**Riverview Gardens School District**  
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**  
**Year Ended June 30, 2021**

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6. *Transportation*

6.1	The school transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid.	<u>True</u>
6.2	The District's pupil transportation ridership records are maintained in a manner to accurately disclose in all material respects the average number of regular riders transported.	<u>True</u>
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	<u>0</u>
	Ineligible ADT	<u>0</u>
6.4	The District's transportation odometer mileage records are maintained in a manner to accurately disclose in all material respects the eligible and ineligible mileage for the year.	<u>True</u>
6.5	Actual odometer records show the total district-operated <u>and</u> contracted mileage for the year was:	<u>121,101</u>
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	<u>0</u>
	Ineligible Miles (Non-Route/Disapproved)	<u>121,101</u>
6.7	Number of days the District operated the school transportation system during the regular school year:	<u>0</u>

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

Findings #: N/A

Management Letter Comment #: N/A

**Riverview Gardens School District**  
**SCHEDULE OF STATE FINDINGS**  
**Year Ended June 30, 2021**

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**Finding 2021-005**

**Condition:** Actual expenditures exceeded budgeted expenditures in the Debt Service Fund.

**Criteria:** Chapter 67, RSMo, provides that no disbursement of public monies shall be made unless it is authorized in the budget.

**Cause:** The District does not have internal controls to ensure that the budget is amended prior to the actual expenditures being made that would exceed the previously approved budget.

**Effect:** The District is not in compliance with Chapter 67, RSMo.

**Recommendation:** We recommend the District establish necessary controls to ensure budget amendments are made prior to actual expenditures for a given fund exceeding the officially approved budget for that fund.

*Management Response:*

*Management concurs with the audit finding.*

- *Management will ensure that budget transfers and addendums to the budget are done prior to year-end.*