

CITY GARDEN MONTESSORI SCHOOL

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

FOR THE YEAR ENDED
JUNE 30, 2023

City Garden Montessori School

CONTENTS

Independent Accountants’ Report on Management’s Assertions about Compliance with Specified Requirements of Missouri Laws and Regulations.....	1
Schedule of Selected Statistics.....	2 – 8



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

Board of Directors
City Garden Montessori School
St. Louis, Missouri

We have examined management's assertions that City Garden Montessori School complied with the requirements of Missouri Laws and Regulations regarding budgetary and disbursement procedures; accurate disclosure of the School's attendance records of average daily attendance, resident membership, the number of students eligible to receive free or reduced lunch, and other statutory requirements for the year ended June 30, 2023 as listed in the Schedule of Selected Statistics. The School's management is responsible for its assertions. Our responsibility is to express an opinion on the management's assertions based on our examination.

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

In our opinion, management's assertions referred to above are fairly stated, in all material respects.

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

Schmersahl Treloar & Co.

St. Louis, Missouri
November 29, 2023

City Garden Montessori School
SCHEDULE OF SELECTED STATISTICS
For the Year Ended June 30, 2023

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.

[illegible]

City Garden Montessori School
SCHEDULE OF SELECTED STATISTICS
For the Year Ended June 30, 2023
(Continued)

2. ATTENDANCE HOURS

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

School Code	Grade Level	Full-Time Hours	Part-Time Hours	Remedial Hours	Other Hours	Summer School Hours	Total Hours
115-911	PK	112,731.00				2,814.50	115,545.50
115-911	K	75,335.27				3,731.00	79,066.27
115-911	1	75,759.30				5,551.00	81,310.30
115-911	2	60,475.72				3,562.00	64,037.72
115-911	3	38,794.37				2,047.50	40,841.87
115-911	4	32,811.22				1,846.00	34,657.22
115-911	5	22,836.63				708.50	23,545.13
115-911	6	18,483.05				539.50	19,022.55
115-911	7	21,896.23				1,124.50	23,020.73
115-911	8	10,833.92				728.00	11,561.92
Grand Total		469,956.71				22,652.50	492,609.21

City Garden Montessori School
SCHEDULE OF SELECTED STATISTICS
 For the Year Ended June 30, 2023
(Continued)

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.

School Code	Grade Level	Full-Time	Part-Time	Other	Total
115-911	PK	119			119
115-911	K	81			81
115-911	1	78			78
115-911	2	63			63
115-911	3	41			41
115-911	4	34			34
115-911	5	22			22
115-911	6	20			20
115-911	7	22			22
115-911	8	11			11
Grand Total		491			491

City Garden Montessori School
SCHEDULE OF SELECTED STATISTICS
For the Year Ended June 30, 2023
(Continued)

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	<u>Deseg In</u> Free	<u>Deseg In</u> Reduced	Total
115-911	164	30			194
Grand Total	164	30			194

City Garden Montessori School
SCHEDULE OF SELECTED STATISTICS
For the Year Ended June 30, 2023
(Continued)

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, <u>RSMo</u> 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, which includes the reporting of calendar and attendance hours, for all students in accordance with all applicable state rules and regulations. Sampling of records included those <u>students</u> receiving instruction in the following categories:	True
	Academic Programs Off-Campus	N/A
	Career Exploration Program – Off Campus	N/A
	Cooperative Occupational Education (COE) or Supervised Occupational Experience Program	N/A
	Dual enrollment	N/A
	Homebound instruction	N/A
	Missouri Options	N/A
	Prekindergarten eligible to be claimed for state aid	True
	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	N/A
5.3	The district/charter school maintained complete and accurate attendance records allowing for the accurate calculation of September Membership for all students in accordance with all applicable state rules and regulations.	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, <u>RSMo</u> , a bond was purchased for the district's/charter school's treasurer in the total amount of:	\$500,000
5.6	The district's/charter school's deposits were secured during the year as required by Sections 110.010 and 110.020, <u>RSMo</u> .	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, <u>RSMo</u> . (Not applicable to charter schools.)	True

City Garden Montessori School
SCHEDULE OF SELECTED STATISTICS
For the Year Ended June 30, 2023
(Continued)

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
5.9	If a \$162,326 or 7% x SAT x WADA transfer was made <u>in excess of</u> adjusted expenditures, the board approved a resolution to make the transfer, which identified the specific projects to be funded by the transfer and an expected expenditure date for the projects to be undertaken. (Not applicable to charter schools.)	N/A
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, <u>RSMo.</u>	True
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 <u>one half percent (1/2%)</u> 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.)	N/A
5.12	The amount spent for approved professional development committee plan activities was:	N/A
5.13	The district/charter school has posted, at least quarterly, a searchable expenditure and revenue document or database detailing actual income, expenditures, and disbursement for the current calendar or fiscal year on the district or school website or other form of social media as required by Section 160.066, <u>RSMo.</u>	True

City Garden Montessori School
SCHEDULE OF SELECTED STATISTICS
For the Year Ended June 30, 2023
(Continued)

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.	N/A
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.	N/A
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:	N/A
	Eligible ADT	#
	Ineligible ADT	#
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.	N/A
6.5	Actual odometer records show the total district/charter-operated and contracted mileage for the year was:	#
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:	N/A
	Eligible Miles	#
	Ineligible Miles (Non-Route/Disapproved)	#
6.7	Number of days the district/charter school operated the school transportation system during the regular school year:	#