

LA SALLE CHARTER SCHOOLS, INC.

INFORMATION REQUIRED FOR
STATE REPORTING

June 30, 2021

CONTENTS

	<u>PAGE</u>
INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH SPECIFIED REQUIREMENTS OF MISSOURI LAWS AND REGULATIONS	3
SCHEDULE OF SELECTED STATISTICS - UNAUDITED	4
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	8

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

Board of Directors
La Salle Charter Schools, Inc.

We have examined La Salle Charter Schools, Inc.'s (the School) compliance with the requirements of the Missouri laws and regulations regarding accurate disclosure of the School's records of average daily attendance and other statutory requirements as listed in the schedule of selected statistics for the year ended June 30, 2021. Management is responsible for the School's compliance with those requirements.

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 the School complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the School complied with the specific requirements. The nature, timing, and extent of the procedures selected depend on our judgement, 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 of our opinion. Our examination does not provide a legal determination on the School's compliance with specified requirements.

In our opinion, the School complied, in all material respects, with the aforementioned requirement, included in the accompanying schedule of selected statistics, for the year ended June 30, 2021.

This report is intended solely for the information and use of management, Board of Directors, 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
October 22, 2021

La Salle Charter Schools, Inc.
SCHEDULE OF SELECTED STATISTICS – UNAUDITED
JUNE 30, 2021

Entity Number: 115-928

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
3910	6	8	-	7.0000	171	1,158.0800

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.

School Code	Grade Level	Full-Time	Part-Time	Remedial Hours	Other	Summer School	Total
3910	6-8	129,798.0200	-	-	-	5862.7800	135,660.8000

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.

School Code	Grade Level	Full-Time	Part-Time	Other	Total
3910	6-8	115.00	-	-	115.00

4. *Free and Reduced Priced Lunch FTE Count*

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.

School Code	Free Lunch	Reduced Lunch	Deseg In Free	Deseg In Reduced	Total
3910	115.00	-	N/A	N/A	115.00

La Salle Charter Schools, Inc.
SCHEDULE OF SELECTED STATISTICS – UNAUDITED
JUNE 30, 2021

5. Finance

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.	<u>TRUE</u>
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:	
	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>N/A</u>
	Dual enrollment	<u>N/A</u>
	Homebound instruction	<u>N/A</u>
	Missouri Options	<u>N/A</u>
	Prekindergarten eligible to be claimed for state aid	<u>N/A</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>N/A</u>
	Virtual instruction (MOCAP or other option)	<u>TRUE</u>
	Work Experience for Students with Disabilities	<u>N/A</u>
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.	<u>TRUE</u>
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.	<u>TRUE</u>
5.5	As required by Section 162.401, RSMo, a bond was purchased for the organization’s treasurer in the total amount of:	<u>N/A</u>
5.6	The organization’s deposits were secured during the year as required by Sections 110.010 and 110.020, RSMo.	<u>TRUE</u>
5.7	The organization maintained a separate bank account for the Debt Service Fund in accordance with Section 165.011, RSMo.	<u>N/A</u>

La Salle Charter Schools, Inc.
SCHEDULE OF SELECTED STATISTICS – UNAUDITED
JUNE 30, 2021

5.8	Salaries reported for educators in the October Core Data cycle are supported by payroll/contract records.	TRUE
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.	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, RSMo.	TRUE
5.11	The district/charter school 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 spend 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.	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, RSMo.	TRUE
All above “false answers must be supported by a finding or management letter comment.		
Findings #: N/A		
Management Letter Comment #: N/A		

6. Transportation (Section 163.161, RSMO)

Section	Question	Answer
6.1	The organization transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid.	N/A
6.2	The organization’s transportation ridership records are maintained in a manner to accurately disclose in all material respects the average number of regular riders transported.	N/A

La Salle Charter Schools, Inc.
SCHEDULE OF SELECTED STATISTICS – UNAUDITED
JUNE 30, 2021

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:	<ul style="list-style-type: none"> <li style="margin-left: 40px;">▪ Eligible ADT <u>N/A</u> <li style="margin-left: 40px;">▪ Ineligible ADT <u>N/A</u>
6.4	The organization’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>N/A</u>
6.5	Actual odometer records show the total organization-operated <u>and</u> contracted mileage for the year was:	<u>N/A</u>
6.6	Of this total, the eligible non-disabled and students with disabilities route miles and the ineligible non-route <u>and</u> disapproved miles (combined) was:	<ul style="list-style-type: none"> <li style="margin-left: 40px;">▪ Eligible Miles <u>N/A</u> <li style="margin-left: 40px;">▪ Ineligible Miles (Non-Route/Disapproved) <u>N/A</u>
6.7	Number of days the organization operated the school transportation system during the regular school year:	<u>N/A</u>

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

Findings #: N/A
Management Letter Comment #: N/A

**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**

Board of Education
La Salle Charter School, Inc.

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 La Salle Charter School, Inc. as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the La Salle Charter School, Inc.'s basic financial statements, and have issued our report thereon dated October 22, 2021. Our report on the basic financial statements disclosed that, as described in Note B to the financial statements, the School prepares its financial statements on the modified cash 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 the La Salle Charter School, Inc.'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 La Salle Charter School, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the La Salle Charter School, Inc.'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School'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 La Salle Charter School, Inc.'s financial statements are free of 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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Keiser, Eck & Braeckel LLP

St. Louis, Missouri
October 22, 2021