

REQUIRED COMMUNICATIONS

December 5, 2024

To the Board of Education
Platte County R-III School District

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Platte County R-III School District for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 6, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Platte County R-III School District are described in Note A to the financial statements. No new accounting policies were adopted and the application of all other existing policies was not changed during the year ended June 30, 2024. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements included on the attached schedule.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 5, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

Although not considered material weaknesses or significant deficiencies in internal control over financial reporting, during our audit, we noted the following matters involving internal control, compliance and other operational matters that are presented for your consideration:

EXPENSE REIMBURSEMENTS - We sampled employee expense reimbursements for compliance with board policy and procedures. We noted that all expense reimbursement requests were submitted on the District form and had administrative approval. However, we noted that when mileage reimbursement was requested, there was no document attached substantiating the distance traveled. Additionally, some conference agendas were not attached to support the business purpose of the travel. We recommend that the travel procedures be communicated to all personnel outlining documentation requirements for employee reimbursement. Such documentation should include support of miles from district office to the destination. Further, we recommend that all travel reimbursement requests include documentation of the business purpose, such as meeting or agendas, itineraries, or schedules.

BUDGET - Chapter 67, RSMo prohibits the expenditure of public monies unless those expenditures have been authorized. During our audit, we noted that actual expenditures of \$25,069,500 in the Debt Service Fund exceeded budgeted amounts of \$16,660,225 by \$8,409,275.

We also noted that actual expenditures of \$12,993,734 in the Capital Projects Fund exceeded budgeted amounts of \$12,298,538 by \$695,196.

TRANSPORTATION - During our audit, we noted the contracted non-disabled student route miles and contracted students with disabilities route miles did not agree to the mileage summary provided by the District. The non-disabled student route miles were overstated by 32,711 miles and the students with disabilities route miles were understated by 5,733 miles. As a result of our audit, the Application for State Transportation Aid has been corrected.

We also noted errors on the School Bus Depreciation Schedule. We noted the amount received on trade and the purchase price of a new bus did not agree to the invoice. As a result of our audit, the School Bus Depreciation schedule has been corrected.

CREDIT CARDS - During our audit of District credit card charges we reviewed several meal charges while staff is away for various conferences. We recommend that the conference agenda or itinerary be included to verify if meals were provided as part of the conference and if so, the meal charge be reimbursed to the District.

FOOD SERVICE - During our audit, we noted that the District does not have procedures to reconcile receipts from actual meals sold to revenue reported in the general ledger. Currently, the District uses a computer software system to record money deposited to student lunch accounts. The system also records food purchased and maintains account balances for each student. There are several reports that can be generated from the system that the District can use to verify cash receipts from food service. We recommend that the District design and implement procedures to perform monthly reconciliations of

actual food sold to cash receipts collected and posted to the general ledger. Significant variances should be investigated to ensure all food service receipts are being properly recorded.

EMPLOYEE INSURANCE - During our audit, we noted the District is not reconciling the employee health insurance expenditures. We recommend the District reconcile board paid insurance and employee withholdings to the monthly vendor bills to ensure accuracy.

REVENUE REPORTING - During our audit, we noted that several receipts that were related to federal programs, were incorrectly recorded as other local revenue. These receipts must be recorded properly to ensure all federal revenues and expenditures have been identified and the Schedule of Expenditures of Federal Awards is accurate. When the District receives revenue that appears to be for a grant or federal program, the supporting documentation or applications should be analyzed to determine how the revenue should be coded. We recommend that the District implement procedures to insure proper reporting of federal revenue.

Other Matters

We were engaged to report on the supplementary information, which accompany the financial statements. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with 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, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the management's discussion and analysis, which accompanies the financial statements and is also not required supplementary information. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction of Use

This information is intended solely for the use of the administration and the Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Westbrook & Co., P.C.

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Client: **0669 - Platte County R-III School District**
 Engagement: **0669 - PLATTE COUNTY R-III SCHOOL DISTRICT**
 Period Ending: **6/30/2024**
 Trial Balance: **350 - TB**
 Workpaper: **160.1 - AJE**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2		700.01		
To reclass prior period revenue recorded as bond proceeds				
004-0000-5611-0000-0000-00021-0	2021 Bond Proceeds		7,730.00	
004-0000-5195-0000-0000-00000-0	Prior Period Adjustment Pepsi			7,730.00
Total			7,730.00	7,730.00
Adjusting Journal Entries JE # 4		410.01		
To adjust cash balances between General and Teachers Fund				
001-0000-1117-0000-0000-00000-0	Cash MOSIP General		23,335,618.21	
002-0000-1111-0000-0000-00000-0	Cash		23,335,618.21	
001-0000-1111-0000-0000-00000-0	Cash			23,335,618.21
002-0000-1117-0000-0000-00000-0	Cash MOSIP General			23,335,618.21
Total			46,671,236.42	46,671,236.42
Adjusting Journal Entries JE # 5		410.01		
To adjust cash balances between General and Debt Service Funds				
001-0000-1111-0000-0000-00000-0	Cash		203,006.37	
003-0000-1120-0000-0000-00000-0	Cash MOSIP Debt Service		203,006.37	
001-0000-1120-0000-0000-00000-0	BOND FUND			203,006.37
003-0000-1111-0000-0000-00000-0	Cash			203,006.37
Total			406,012.74	406,012.74
Adjusting Journal Entries JE # 6		530.35.3		
To record original issue premium and underwriters discount				
003-0000-1120-0000-0000-00000-0	Cash MOSIP Debt Service		40,000.00	
003-5311-6631-0000-0000-00000-1	Debt Service Fees Bonded Indebtedness		124,276.30	
003-0000-5143-0000-0000-00000-0	Original Bond Premium			164,276.30
Total			164,276.30	164,276.30
Adjusting Journal Entries JE # 7		410.01		
To adjust cash balances between General and Capital Projects funds				
001-0000-1111-0000-0000-00000-0	Cash		1,315,518.05	
001-0000-1115-0000-0000-00000-0	MOSIP 2021 BOND-CASH		7,151,815.62	
004-0000-1111-0000-0000-00000-0	Cash		7,151,815.62	
004-0000-1117-0000-0000-00000-0	Cash MOSIP General		1,315,518.05	
001-0000-1111-0000-0000-00000-0	Cash			7,151,815.62
001-0000-1117-0000-0000-00000-0	Cash MOSIP General			1,315,518.05
004-0000-1111-0000-0000-00000-0	Cash			1,315,518.05
004-0000-1115-0000-0000-00000-0	MOSIP 2021 BOND-CASH			7,151,815.62
Total			16,934,667.34	16,934,667.34
Adjusting Journal Entries JE # 8		410.01		
To adjust cash balances between the General and Debt Service funds				
001-0000-1112-0000-0000-00000-0	CASH PVB DEBT SERVICE		394,772.74	
003-0000-1111-0000-0000-00000-0	Cash		394,772.74	
001-0000-1111-0000-0000-00000-0	Cash			394,772.74
003-0000-1112-0000-0000-00000-0	Cash Wells Debt Service			394,772.74
Total			789,545.48	789,545.48
Adjusting Journal Entries JE # 9		410.01		
To record due to due from				
001-0000-1117-0000-0000-00000-0	Cash MOSIP General		8,728,482.65	
003-0000-1111-0000-0000-00000-0	Cash		4,265,000.15	
003-0000-1296-0000-0000-00000-0	Due from other funds		4,463,482.50	
001-0000-1111-0000-0000-00000-0	Cash			4,265,000.15
001-0000-2186-0000-0000-00000-0	Due to other funds			4,463,482.50
003-0000-1117-0000-0000-00000-0	Cash MOSIP General			8,728,482.65
Total			17,456,965.30	17,456,965.30

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 10				
To adjust ESSER III expenses to actual				
001-2212-6391-1050-0000-00000-1	ACT Prep Other Purchased Services		60,471.20	
001-2212-6391-3000-0000-00001-1	Imp of Inst Purchase Service Testing - PCMS		34,149.47	
001-2212-6391-3020-0000-00001-1	Imp of Inst Purchase Service Testing - PPMS		21,938.87	
001-2212-6391-4020-0000-00001-1	Imp of Inst Purchase Service Testing - PF		24,613.10	
001-2212-6391-4030-0000-00001-1	Imp of Inst Purchase Service Testing - SE		33,157.15	
001-2212-6391-4060-0000-00001-1	Imp of Inst Purchase Service Testing - CE		27,152.76	
001-2212-6391-4070-0000-00001-1	Imp of Inst Purchase Service Testing - BE		20,677.45	
001-2212-6391-1050-0000-42200-4	Imp of Instr - ARP IDEA - ESSER III Sped PCHS			60,471.20
001-2212-6391-3000-0000-42200-4	Imp of Instr - ARP IDEA - ESSER III Sped PCMS			34,149.47
001-2212-6391-3020-0000-42200-4	Imp of Instr - ARP IDEA - ESSER III Sped PPMS			21,938.87
001-2212-6391-4020-0000-42200-4	Imp of Instr - ARP IDEA - ESSER III Sped PF			24,613.10
001-2212-6391-4030-0000-42200-4	Imp of Instr - ARP IDEA - ESSER III Sped SE			33,157.15
001-2212-6391-4060-0000-42200-4	Imp of Instr - ARP IDEA - ESSER III Sped CE			27,152.76
001-2212-6391-4070-0000-42200-4	Imp of Instr - ARP IDEA - ESSER III Sped BE			20,677.45
Total			222,160.00	222,160.00
Adjusting Journal Entries JE # 11				
To adjust ESSER III expenditures				
001-1151-6152-1050-0000-00000-1	HS Instructional Classified Salaries Regular		15,976.79	
001-1151-6152-1050-0000-00000-1	HS Instructional Classified Salaries Regular		16,749.23	
001-1151-6152-1050-0000-42200-4	HS SALARIES ESSER III			15,976.79
001-1151-6152-1050-0000-42200-4	HS SALARIES ESSER III			16,749.23
Total			32,726.02	32,726.02
Adjusting Journal Entries JE # 12				
To adjust Grow Your Own expenditures to agree to FER				
001-1391-6411-1100-0000-42302-4	Grow Your Own General Supplies & Materials		778.94	
001-1331-6411-1100-0000-00102-1	Teaching Professions General Supplies Local			778.94
Total			778.94	778.94
Adjusting Journal Entries JE # 13				
To adjust ESSER III expenditures to agree to FER				
001-2132-6152-1050-0000-42200-4	Health Services Classified Salaries Req		38,974.12	
001-2132-6151-1050-0000-00000-1	Health Services Classified Salaries Req - HS			38,974.12
Total			38,974.12	38,974.12
Adjusting Journal Entries JE # 14				
To move bus lease principal and interest to correct accounts				
001-0000-1111-0000-0000-00000-0	Cash	530.10	335,808.00	
004-5131-6613-9250-0000-00001-1	Bus Lease Purchase-Principal		281,679.26	
004-5231-6623-9250-0000-00001-1	Bus Lease Purchase - Interest		54,128.74	
001-2552-6334-9250-0000-00001-1	Transportation Rental Equipment - Bus Leases			335,808.00
004-0000-1111-0000-0000-00000-0	Cash			335,808.00
Total			671,616.00	671,616.00
Adjusting Journal Entries JE # 15				
To reclass GEER II expenses to correct project code				
001-1331-6411-1100-0000-42600-4	NCC FACS Supplies -		6,714.50	
001-1361-6411-1100-0000-42600-4	SkilTech Sci Supplies - GEERS Parent Reimburs		6,484.50	
004-0000-1111-0000-0000-00000-0	Cash		3,918.64	
001-0000-1111-0000-0000-00000-0	Cash			3,918.64
001-1331-6411-1100-0000-42601-4	FACS General Supplies- GEER II Grant			6,714.50
001-1361-6412-1100-0000-42601-4	Skilled Tech Sciences Tech Supplies-GEER II			2,565.86
004-1361-6541-1100-0000-42601-4	Skilled Tech Sciences Equip & Constr- GEER II			3,918.64
Total			17,117.64	17,117.64

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 16				
To reclass expenses related to Teacher Retention Grant				
002-2213-6131-1050-0000-42201-4	Mentor Supp Pay CRRSA-Teach-Ret-ESSER III		30,703.74	
002-2213-6131-4030-0000-42201-4	Mentor Supp Pay CRRSA-Teach-Ret-ESSER III		30,000.00	
002-2214-6131-1050-0000-00000-3	Curriculum Supplemental Pay - HS			30,703.74
002-2214-6131-4030-0000-00000-3	Curriculum Supplemental Pay - SE			30,000.00
Total			60,703.74	60,703.74
Adjusting Journal Entries JE # 17				
To correct allocation between MOSIP and operating cash				
001-0000-1111-0000-0000-00000-0	Cash	410.01	9,051,092.76	
001-0000-1117-0000-0000-00000-0	Cash MOSIP General			9,051,092.76
Total			9,051,092.76	9,051,092.76
Adjusting Journal Entries JE # 18				
To reclass client's AJE #63				
002-0000-5821-1100-0000-00000-0	NCC Area Career Center Fees	750.05 and 711.00	43,663.04	
002-0000-5123-1100-0000-00001-0	NCC Adult/Cont Ed Tuition			43,663.04
Total			43,663.04	43,663.04
Adjusting Journal Entries JE # 19				
To reclass expenditures for McKinney-Vento Grant (ARP-HCY II)				
001-2558-6341-0000-0000-46800-4	ARP-HCY II Transportation	900.87.2	48,941.38	
001-2551-6341-0000-0000-00000-1	Contracted Transportation-Non-Disabled Studen			48,941.38
Total			48,941.38	48,941.38
Adjusting Journal Entries JE # 20				
To adjust Grow Your Own revenues and expenditures				
001-0000-1111-0000-0000-00000-0	Cash	710.10.1	7,912.90	
001-1391-6343-1100-0000-39703-3	Grow Your Own Travel - State Funds		1,032.67	
001-1391-6343-1100-0000-39703-3	Grow Your Own Travel - State Funds		1,229.12	
001-1391-6411-1100-0000-39703-3	Grow Your Own General Supplies State Funds		202.43	
002-0000-1111-0000-0000-00000-0	Cash		2,087.10	
004-0000-5198-1100-0000-70125-1	Other Local Revenue - NWDC		10,000.00	
001-0000-5397-1100-0000-39703-3	Grow Your Own Other State			7,912.90
001-1331-6343-1100-0000-00102-1	Teaching Professions Travel Local			1,032.67
001-1331-6411-1100-0000-00102-1	Teaching Professions General Supplies Local			202.43
001-1391-6343-1100-0000-00101-1	NCC Other Career Education Travel Local			1,229.12
002-0000-5397-1100-0000-39703-3	Grow Your Own Other State			2,087.10
004-0000-1111-0000-0000-00000-0	Cash			10,000.00
Total			22,464.22	22,464.22
Adjusting Journal Entries JE # 21				
To reclass Tax Compliance Payments from KC Port				
001-0000-5198-0000-0000-00000-0	Other Local Revenue		308,631.58	
001-0000-5116-0000-0000-00000-0	In Lieu of Tax			308,631.58
Total			308,631.58	308,631.58
Adjusting Journal Entries JE # 22				
To close out Fund 2				
001-0000-1111-0000-0000-00000-0	Cash	120.1	2,087.10	
002-0000-3119-1020-0000-00000-0	Fund 2 Tea Fd Transfer		2,087.10	
001-0000-3119-0020-0000-00000-0	Fund 1 Tea Fd Transfer			2,087.10
002-0000-1111-0000-0000-00000-0	Cash			2,087.10
Total			4,174.20	4,174.20

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 Workpaper: **160.1 - AJE**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 23		900.90.2 & 700.01		
To reclass Missouri Department of Transportation grant revenues and expenditures to federal				
001-0000-5198-1050-0000-07072-0	Driver's Ed Grant - PCHD/MoDOT - HS		73,586.21	
002-0000-1111-0000-0000-00000-0	Cash		94.21	
002-1151-6111-1050-0000-07072-4	Driver's Ed Grant Reg Salaries-PCHD/MoDOT - HS		81.25	
002-1151-6211-1050-0000-07072-4	Driver's Ed Grant Retirement- PCHD/MoDOT - HS		11.78	
002-1151-6232-1050-0000-07072-4	Driver's Ed Grant Medicare - PCHD/MoDOT - HS		1.18	
004-0000-1111-0000-0000-00000-0	Cash		73,492.00	
004-1151-6541-1050-0000-07072-4	Driver's Ed Grant Reg Equip - PCHD/MoDOT - HS		73,492.00	
001-0000-1111-0000-0000-00000-0	Cash			73,586.21
002-0000-5497-1050-0000-07072-4	Driver's Ed Grant - PCHD/MoDOT - HS			94.21
002-1151-6111-1050-0000-07072-1	Driver's Ed Grant Reg Salaries-PCHD/MoDOT- HS			81.25
002-1151-6211-1050-0000-07072-1	Driver's Ed Grant Retirement- PCHD/MoDOT - HS			11.78
002-1151-6232-1050-0000-07072-1	Driver's Ed Grant Medicare - PCHD/MoDOT - HS			1.18
004-0000-5497-1050-0000-07072-4	Driver's Ed Grant - PCHD/MoDOT - HS			73,492.00
004-1151-6541-1050-0000-07072-1	Driver's Ed Grant Reg Equip - PCHD/MoDOT - HS			73,492.00
Total			220,758.63	220,758.63
Adjusting Journal Entries JE # 24		120.1		
To close out of Fund 2				
001-0000-1111-0000-0000-00000-0	Cash		94.21	
002-0000-3119-1020-0000-00000-0	Fund 2 Tea Fd Transfer		94.21	
001-0000-3119-0020-0000-00000-0	Fund 1 Tea Fd Transfer			94.21
002-0000-1111-0000-0000-00000-0	Cash			94.21
Total			188.42	188.42
Adjusting Journal Entries JE # 25		530.10		
To reverse AJE #14				
001-2552-6334-9250-0000-00001-1	Transportation Rental Equipment - Bus Leases		335,808.00	
004-0000-1111-0000-0000-00000-0	Cash		335,808.00	
001-0000-1111-0000-0000-00000-0	Cash			335,808.00
004-5131-6613-9250-0000-00001-1	Bus Lease Purchase-Principal			281,679.26
004-5231-6623-9250-0000-00001-1	Bus Lease Purchase - Interest			54,128.74
Total			671,616.00	671,616.00
Adjusting Journal Entries JE # 26		530.10 and 350		
To adjust bus principal and interest to actual				
001-2552-6334-9250-0000-00000-1	Transportation Rental Equipment		335,808.00	
004-5231-6623-9250-0000-00001-1	Bus Lease Purchase - Interest		54,128.74	
001-2552-6334-9250-0000-00001-1	Transportation Rental Equipment - Bus Leases			335,808.00
004-2552-6552-9250-0000-00000-1	Pupil Transportation Vehicles - School Buses			54,128.74
Total			389,936.74	389,936.74