

## **STATE FINDINGS**

If the district has a state finding, please format the finding similar to the findings in the schedule of findings and question costs including the district's response.

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

#### **Data Description:**

- Standard Day Length (SDL) - The total number of hours between the starting time of the first class and the dismissal time of the last class, minus the time allowed for lunch and one passing time, and minus Channel One time. Reported with 4 decimal places.
- The number of calendar hours classes were in session and pupils were under the direction of teachers during the school year.
- The number of days classes were in session and pupils were under the direction of teachers during the school year.

#### **Data Source:**

- Core Data Screen 10, June Cycle; school board minutes adopting the calendar and subsequent amendments; and other supporting documentation.

#### **Considerations:**

- If various buildings or grade spans in the district operated with different numbers of days or hours in session, they should have separate calendars.
- Full-day kindergarten may be included in the same calendar with other grades if the days and hours in session are the same, i.e. K-6.
- Do not include hours or days for weather forgiveness days or days used to make up days missed the previous year.
- For additional information on inclement weather forgiveness, see <http://www.dese.mo.gov/schoollaw/freqaskques/InclementWeather.htm>.

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### **2. Average Daily Attendance (ADA)**

#### **Data Description:**

- Regular Year Average Daily Attendance (ADA)--calculated by dividing the total regular term hours of attendance by calendar hours in session for the regular year for each building and grade.
- Remedial ADA--calculated by dividing the total remediation hours of attendance by the calendar hours in session for the regular year for each building and grade.
- Deseg In ADA--calculated by dividing the total Deseg In regular term hours of attendance by the calendar hours in session for the regular year for each building and grade.
- Federal Lands ADA--calculated by dividing the total Federal Lands regular term hours of attendance by the calendar hours in session for the regular year for each building and grade.
- Summer school ADA—calculated by dividing the total number of hours attended in an approved summer school program by 1,044 hours.

#### **Data Source:**

- MoSIS Student Enrollment and Attendance file and Core Data Screen 10, June Cycle; MoSIS Student Enrollment and Attendance file and Core Data Screen 16, August Cycle; district's student accounting system; teacher attendance records; other attendance records; and other supporting documentation.

Schedule of Selected Statistics  
Supplementary Information  
Year Ended June 30, 2018

**Considerations:**

- Kindergarten ADA is calculated by taking the actual attendance hours divided by total hours in session of the first grade calendar for the building but in no case more than twice the K-A or K-P hours in session (actual calendar).
- Do not include hours or days for weather forgiveness days or days used to make up days missed the previous year.
- Students must be in attendance in an instructional capacity under the direct supervision of a certificated employee of the district to be counted for attendance purposes. A district may have policies allowing an excused absence for various purposes such as illness, religious beliefs, testing, etc, however, there is no authority to give attendance credit for students not in attendance nor under the direct supervision of a certificated teacher.
- Attendance hours for instruction time where the teacher was paid with Career Ladder Funds cannot be claimed for state aid.
- Summer school attendance hours are reported by the district on the MoSIS Student Enrollment and Attendance file, August Cycle, which populates Core Data Screen 16.
- Remediation outside the traditional school day and the inclusion of those attendance hours in average daily attendance are discussed in Section 167.640, RSMo. The statute states that the additional attendance hours outside the traditional school day are for those students requiring remediation as a condition for promotion to the next grade level based on the district developed policy to identify such students. While a district may have an after-school tutoring program to meet the varying needs of students, that program may not correspond to the remedial program based on district policy as required in Section 167.640.1 RSMo. After-school programs not specifically addressing remediation as a condition for promotion should not be recorded as Remedial Hours.

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### 3. September Membership

**Data Description:**

- Count of resident students in grades K-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.

**Data Source:**

- MoSIS Student Core file and Core Data Screen 16, October Cycle; district's student accounting system; teacher attendance records; other attendance records; and other supporting documentation.

**Considerations:**

- Part-time students are reported on FTE basis. For example, a part-time student enrolled 4 hours in a 6-hour day equals 0.67 FTE.
- Students attending an alternative school or an area career center part of the day and their home school the remainder of the day should be counted as full-time students in the regular school in their home district.
- Membership for Title I extended day kindergarten should not be reported.
- Special education kindergarten students whose IEPs call for full-day attendance should be reported for membership in full-day kindergarten.
- Membership of students for whom the home district pays full tuition is reported by the home district (Res. II).
- Membership of students for which local tax effort only is paid is not reported by the home district.
- Membership of students for whom parents have paid tuition is not reported by any district.
- **For a student to be counted in membership, the field in the MoSIS Student Core file "Enrolled on Count Day" must contain a "Y" and the field "One Prior 10" must contain an "N".**

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#### 4. Free and Reduced Priced Lunch FTE Count (Section 163.011(6), RSMo)

**Data Description:**

- Full-time equivalency (FTE) count taken the last Wednesday in January of resident students enrolled in grades K-12 and in attendance one of the 10 preceding 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.

**Data Source:**

- MoSIS Student Core file and Core Data Screen 15, February Cycle; and other supporting documentation.

**Considerations:**

- The State FTE count will likely differ from the federal programs headcount.
- Part-time students are reported on FTE basis. For example, a part-time student enrolled 4 hours in a 6-hour day equals 0.67 FTE.
- An eligible student attending full time in KA or KP is to be reported as .5 FTE.
- Students are counted regardless of whether or not they actually eat breakfast/lunch.
- Students for whom DESE does not distribute state aid are not counted (i.e., students in preschool, the Parents as Teachers Program, state schools).
- **For a student to be counted, the field in the MoSIS Student Core file “Enrolled on Count Day” must contain a “Y” and the field “One Prior 10” must contain an “N”.**

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#### 5. Finance

A. **Data Description:**

- The amount of the bond purchased for the district’s treasurer pursuant to Section 162.401, RSMo.

B. **Data Description:**

- Indicate compliance with state statutes requiring the district’s deposits to be secured at all times during the year by FDIC insurance and other allowable securities.

C. **Data Description:**

- Indicate compliance with state statutes requiring the district to maintain a separate bank account for the Debt Service Fund (Chapter 108.180, RSMo).

D. **Data Description:**

- Indicate whether educator salaries that were reported in Core Data are supported by payroll/contract records.

**Data Source:**

- MoSIS Educator Core and Educator School files and Core Data Screen 18, October Cycle; payroll/contract records; and other supporting documentation.

**Considerations:**

- Salaries reported on Core Data Screen 18 are reported as if the employee worked the entire year (i.e. if an employee had a late hire or early termination date the salary reported in Core Data equals the salary at the specified FTE for the entire year.) Therefore it will be necessary to compute what the annual salary would have been using data from payroll records and/or contracts).

Schedule of Selected Statistics  
Supplementary Information  
Year Ended June 30, 2018

- **The penalty for noncompliance with the minimum salary requirements of Section 163.172, RSMo, is stated in Section 163.021.3, RSMo. The statutory penalty for noncompliance is a reduction of the Basic Formula to the 1993-94 amount per eligible pupil.**

E. **Data Description:**

- If the district transferred an amount in excess of the “adjusted expenditure” amount, the district must have met certificated salary compliance (certain restrictions apply) in the prior year AND the board must pass a resolution, recorded in the minutes, with the following information (Chapter 165.011.4(5), RSMo):
  - Board approval of the transfer.
  - Proposed project for which the money will be used (a list of specific project(s), not simply referred to as “future projects”.)
  - Estimated expenditure date.

**Data Source:**

- ASBR Section I, Transfer Funds Detail, Line 10.

**Considerations:**

- The board resolution must reflect this information each year a transfer exceeding the “adjusted expenditure” amount is made.
- **If a district exceeds its transfer authority Section 163.031 RSMo requires DESE to deduct the amount of the excess transfer from a district’s state aid in a subsequent year. The state aid shall be deducted over no more than five school years following the school year of an unlawful transfer based on a plan approved by DESE.**

F. **Data Description:**

- Indicate whether the district published a summary of the prior year’s audit report within thirty days of receipt of the audit as stated in Section 165.121, RSMo.

G. **Data Description:**

- Indicate whether the district has a professional development committee plan that was adopted by the board. The professional development plan should identify the planned expenditures. The amount set aside for expenditure should equal or exceed seventy-five percent (75%) of one percent (1%) of the current year basic formula apportionment (Line 17B – Basic Formula – Other State Monies).

**Data Source:**

- Line 17B can be found by viewing the district’s Basic Formula calculation hyperlink on the district’s monthly payment transmittal (School Finance Homepage then to Financial Reports, Payment Transmittal, Select District).

H. **Data Description:**

- The actual amount spent for approved professional development committee plan activities from the 1% of Basic Formula – Other State Monies. Only amounts related to professional development for certificated staff as outlined in the districts professional development committee plan are reported in function code 2214. All other instructional staff training is reported in function code 2213.

**Data Source:**

- Expenditures coded to function code 2214

All items with a “false” answer above are required to have an audit finding or management letter comment.

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Schedule of Selected Statistics  
Supplementary Information  
Year Ended June 30, 2018

**6. Transportation (Section 163.161, RSMo)**

**A. Data Description:**

- Indicate whether the district's school transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid.

**B. Data Description:**

- Indicate whether the district's school transportation ridership records are so maintained as to accurately disclose in all material respects the average number of regular riders transported. If the records are not maintained in this manner, please indicate FALSE for this line item. Then in the finding/comments, the auditor can address what was done to correct the records and if they were corrected.

**C. Data Description:**

- The average eligible average daily transported (ADT) and the average ineligible ADT as verified by the districts ridership lists. The ridership lists developed for the first semester (by the second Wednesday of October) and for the second semester (by the second Wednesday of February) are added together and separated into different categories. This includes non-disabled K-12, career education, and K-12 students with disabilities. The total of the lists should be reported, not the average.

**Considerations:**

- The lists should be an accurate reflection of students who are riding the school bus on a regular basis (minimum of once per week). These lists should not include students that do not ride the bus on a regular basis. The lists should document which students live more than one mile from school and which students live less than one mile from school.
- Early Childhood Special Education (ECSE) pupil data should not be reported on the Application for State Transportation Aid.
- Detailed criteria for Eligible ADT and Ineligible ADT are included in the Missouri State Transportation Aid Document Preparation Manual.

**D. Data Description:**

- Mileage records maintained by the district.

**E. Data Description:**

- Total mileage calculated from bus odometer readings on the first and last day of school.

**Considerations:**

- If a bus is used for multiple routes that are different eligibility types like non-disabled and early childhood special education, or K-12 students with disabilities routes and career education routes, the mileage must be tracked separately.
- Early childhood special education miles (and ridership) are not reported.
- Spare buses should have trip sheets completed with every use.
- Accurate mileage cannot be obtained from the route listing submitted for approval to the local board of education.

**Data Description:**

- Total eligible and ineligible mileage calculated from bus odometer readings on the first and last day of school, making appropriate adjustments for ineligible miles as determined by log sheets created for non-route uses. This method may be used to calculate "actual" miles.
  - Eligible miles include:

Schedule of Selected Statistics  
Supplementary Information  
Year Ended June 30, 2018

- Non-Disabled Student Route Miles which are the total non-disabled route miles **actually** traveled for the year to transport eligible non-disabled students.
- Students with Disabilities Route Miles which are the total students with disabilities route miles **actually** traveled for the year.
- Area Career Center routes.
- Ineligible miles include:
  - Disapproved Route Miles (Shuttle Routes, Regular Summer School, and Non-Special Education Early Childhood Routes) which are the total disapproved route miles **actually** traveled for the year.
  - Non-Route Miles (Activity Trips, Field Trips, Maintenance Miles) which are the total non-route miles traveled for the year.

**Considerations:**

- If a bus is used for multiple routes that are different eligibility types like non-disabled and early childhood special education, or K-12 students with disabilities routes and career education routes, the mileage must be tracked separately.
- Early childhood special education miles are not reported.
- All regularly scheduled shuttle runs between buildings, summer school transportation (for other than approved students with disabilities), routes run solely for transporting students who live less than one mile from school, routes for non-special education early childhood, and regularly scheduled before and after school activity miles are considered ineligible miles.
- Activity trips, field trips, miles accumulated for maintenance purposes, licensing and testing purposes, and inspection purposes are also ineligible miles.
- All miles traveled that do not appear on a district's school transportation route listing are considered ineligible miles.

F. **Data Description:**

- The total number of days the district's transportation system operated.

**Considerations:**

- Only include days in the count the district physically picked up students to bring them to and from school. This may include days that were not 3 hours or more in length and therefore cannot be counted on the district's calendar as a day.
- Do not include weather forgiveness days as a day unless students were physically transported and the day was less than 3 hours in length making it ineligible to count as a school day.

All items with a "false" answer above are required to have an audit finding or management letter comment.