

Swedeborg R-III School District

Home of the Panthers

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Doug Jacobson – Administrator

Charles Boren – President

Angela Ogle – Treasurer

Jeremy Frank – Member

Wes Poulson – Member

Adreanne Black – Assistant Administrator.

Chris Black – Vice President

Joe Cargill – Member

Leann Huey – Member

Lesia Rees - Secretary to the board

KPM CPAs, PC
1445 E. Republic Road
Springfield, MO 65804

In connection with your examination of management's assertion that the Swedeborg R-III School District complied with the requirements of Missouri laws and regulations regarding budgetary and disbursement procedures; accurate disclosure of the District's attendance records of average daily attendance, resident membership on the last Wednesday in September, pupil transportation records of the average daily transportation of pupils eligible and ineligible for state aid, the number of miles eligible and ineligible for state aid and other statutory requirements as listed in the schedule of selected statistics during the year ended June 30, 2019, for the purpose of expressing an opinion that the management's assertion is fairly stated, in all material respects, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your examination.

- 1) We are responsible for, and have complied with, the requirements of Missouri laws and regulations regarding budgetary and disbursement procedures; accurate disclosure of the District's attendance records of average daily attendance, resident membership on the last Wednesday in September, pupil transportation records of the average daily transportation of pupils eligible and ineligible for state aid, the number of miles eligible and ineligible for state aid and other statutory requirements as listed in the schedule of selected statistics during the year ended June 30, 2019, and for our assertion that the District has complied with Missouri laws and regulations regarding the reporting and presentation of the information (noted above) that will be presented in the Schedule of Selected Statistics.
- 2) We are responsible for selecting the criteria and for determining that the criteria are appropriate for our purposes.
- 3) For the year ended June 30, 2019, the Schedule of Selected Statistics has been presented in conformity with applicable Missouri laws and regulations.
- 4) We have disclosed to you all information of which we are aware that may contradict the assertion of management of their compliance with applicable Missouri laws and regulations noted above, and we have disclosed to you all communications from regulatory agencies affecting the District's compliance.
- 5) We have disclosed to you all events subsequent to June 30, 2019, that would have a material effect on management's assertion of compliance with the applicable Missouri laws and regulations (noted above).

6) We have made available to you all records relevant to management's assertion of compliance with applicable Missouri laws and regulations (noted above).

Sincerely,

Signature: Scott Jacobson
Superintendent
12/2/19

Signature: Leora Rees
Secretary of the Board
12/2/19

FUND 1 TOTALS:

TOTAL ASSETS:	0.00	491,702.74	0.00	0.00	0	12,823.46
TOTAL LIABILITIES:	0.00	-375.61	0.00	0.00	0	0.00
TOTAL REVENUES:	554,065.00	-219,067.94	0.00	334,997.06	40	-55,404.19
TOTAL EXPENDITURES:	-364,031.00	221,938.97	0.00	-142,092.03	61	42,580.73
REVENUES + EXPENDITURES:	190,034.00	2,871.03	0.00	192,905.03	2	-12,823.46
BUDGETED FUND BALANCE:	684,232.16					
TOTAL FUND BALANCE:		-491,327.13				
LEDGER BALANCE:	0.00	0.00	0.00	0.00		0.00

FUND 2 TOTALS:

TOTAL ASSETS:	0.00	-28,062.25	0.00	0.00	0	-622.58
TOTAL LIABILITIES:	0.00	-3,026.63	0.00	0.00	0	0.00
TOTAL REVENUES:	465,220.00	-147,829.99	0.00	317,390.01	32	-38,079.32
TOTAL EXPENDITURES:	-465,221.00	178,918.87	0.00	-286,302.13	38	38,701.90
REVENUES + EXPENDITURES:	-1.00	31,088.88	0.00	31,087.88	###	622.58
BUDGETED FUND BALANCE:	-1.00					
TOTAL FUND BALANCE:		31,088.88				
LEDGER BALANCE:	0.00	0.00	0.00	0.00		0.00

FUND 4 TOTALS:

TOTAL ASSETS:	0.00	119,521.89	0.00	0.00	0	0.00
TOTAL LIABILITIES:	0.00	0.00	0.00	0.00	0	0.00
TOTAL REVENUES:	11,984.00	0.00	0.00	11,984.00	0	0.00
TOTAL EXPENDITURES:	-11,984.00	22,594.35	0.00	10,610.35	189	0.00
REVENUES + EXPENDITURES:	0.00	22,594.35	0.00	22,594.35	0	0.00
BUDGETED FUND BALANCE:	142,116.24					
TOTAL FUND BALANCE:		-119,521.89				
LEDGER BALANCE:	0.00	0.00	0.00	0.00		0.00

COMBINED TOTALS:

TOTAL ASSETS:	0.00	583,162.38	0.00	0.00	0	12,200.88
TOTAL LIABILITIES:	0.00	-3,402.24	0.00	0.00	0	0.00
TOTAL REVENUES:	1,031,269.00	-366,897.93	0.00	664,371.07	36	-93,483.51
TOTAL EXPENDITURES:	-841,236.00	423,452.19	0.00	-417,783.81	50	81,282.63
REVENUES + EXPENDITURES:	190,033.00	56,554.26	0.00	246,587.26	30	-12,200.88
BUDGETED FUND BALANCE:	826,347.40					
TOTAL FUND BALANCE:		-579,760.14				
LEDGER BALANCE:	0.00	0.00	0.00	0.00		0.00