WESTBROOK & CO., P.C.
Certified Public Accountants
"Consistently Exceeding Expectations"

749 Driskill Drive
Richmond, MO 64085

306 North Mason
Carrollton, MO 64633

REQUIRED COMMUNICATIONS

December 6, 2024

To the Board of Education
Hickman Mills C-1 School District

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Hickman Mills C-1 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 March 13, 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 Hickman Mills C-1 School District are described in Note A to the financial statements. No new accounting policies were adopted and the application of 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. All significant transactions have been recognized in the financial statements in the proper period.

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 6, 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:

BOARD OFFICERS - During our audit, we noted that the Board elected co-presidents and did not elect a vice president of the board during the year. Per RSMo. 162.301 "*The board shall organize by the election of a president and vice president, and the board shall on or before the fifteenth day of July of each year, elect a secretary and a treasurer, who shall enter upon their respective duties on the fifteenth day of July*." We recommend the Board follow state statute and elect a sole president and a vice president.

EMPLOYMENT FORM - During our audit of payroll disbursements, we noted the employment form required by the Immigration and Naturalization Service was not on file as required for three of the five employees we selected. Form I-9, Employment Eligibility Verification, is required to be completed by each employee to enable the employer to determine the employee's eligibility to work in the United States, it must be approved by a District official, and it must be kept on file with the employee's records. Penalties to the extent of $1,000 per employee may be assessed for noncompliance.

FEDERAL FUNDING PERIOD OF PERFORMANCE - During our audit of Federal programs, we noted that the District had unobligated funds of $5,676 for the Perkins V Program and $24,784 for the Title III-EL Program at June 30, 2024. Per the OMB Circular 2 CFR Part 200, Appendix IX Compliance Supplement, the Perkins V Program has a period of performance of 15 months and the Title III-EL Program has a period of performance of 27 months. Once the period of performance of Federal funds has passed, the District is no longer able to carryover any of the unobligated funds and the District will lose those unused funds. We recommend that the District maintain spreadsheets for each Federal program and analyze expenditures on a monthly basis to ensure that they comply with the ePeGS budget and are properly coded in the general ledger as expenditures under the applicable program. Additionally, for every Federal program where the District's expenditures come in under budget, the District should analyze the period of availability of the unobligated funds to ensure that the District will actually be able to utilize the funds. As a result of our audit, the District reclassified expenditures and recovered $24,784 in Title III-EL Program funding.

SUMMER FOOD SERVICE PROGRAM AND CHILD AND ADULT CARE FOOD PROGRAM EXPENDITURES - During our audit, we noted that the Missouri Department of Health and Senior Services (DHSS) Summer Food Service Program and Child and Adult Care Food Program expenditures of $258,471 had been posted to the Function 3911 - Other Community Services on the general ledger. The DESE Accounting Manual, which is based off of Missouri State Statutes, now requires that "*Food service cost associated with the operation of food programs not addressed above, such as programs under the Department of Health & Senior Services (DHSS) including the Child and Adult Care Programs (CACFP), the Summer Food Service Program (SFSP), At-Risk Afterschool Snack Program and the Supper Program*" be posted to Function 2569 - Other Food Services. As a result of our audit, the DHSS Summer Food Service Program and DHSS Child and Adult Care Food Program expenditures were reclassified to the correct function code on the

general ledger. In addition, we recommended that the District implement procedures to monitor the expenditures posted to each food service program's function codes.

Other Matters

We were engaged to report on the supplementary information which accompanies 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 our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on 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 on 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:	*2064 - Hickman Mills C-1 School District*
Engagement:	*2064 - HICKMAN MILLS C-1 SCHOOL DISTRICT*
Period Ending:	*6/30/2024*
Trial Balance:	*TB*
Workpaper:	*140.1 - AJE Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**TB & 900.10**		
To correct DHSS food expenses to correct function per DESE manual				
005-2569-6151-0025-48100-4-100	SUPPER PROGRAM - BURKE		19,076.76	
005-2569-6161-0000-00501-4-002	FOOD SVC SUMMER SCHOOL		11,870.14	
005-2569-6221-0000-00501-4-002	RETIREMENT SUMMER SCHOOL FS		433.06	
005-2569-6221-0025-48100-4-100	RETIREMENT - SUPPER PROGRAM/BURKE		1,833.25	
005-2569-6231-0000-00501-4-002	SOCIAL SECURITY - FS SUMMER SCHOOL		407.68	
005-2569-6231-0025-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/BURKE		1,163.91	
005-2569-6232-0000-00501-4-002	MEDICARE - FS SUMMER SCHOOL		95.36	
005-2569-6232-0025-48100-4-100	MEDICARE - SUPPER PROGRAM/BURKE		272.24	
005-2569-6241-0025-48100-4-100	BENEFITS - SUPPER PROGRAM/BURKE		7,685.87	
005-2569-6411-0025-48100-4-100	OTHER SUPPLIES/MATLS - BURKE/SUPPER PROGRAM		65.73	
005-2569-6471-0025-48100-4-100	FOOD SUPPLIES - BURKE/SUPPER PROGRAM		1,434.57	
005-2569-6471-1050-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - RUSKIN		7,031.41	
005-2569-6471-3030-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - 6TH/7TH GRADE		23,705.08	
005-2569-6471-3050-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - SMITH HALE		14,867.55	
005-2569-6471-4010-48100-4-100	SUPPER PROGRMA FOOD SUPPLIES/COMPASS		13,024.55	
005-2569-6471-4015-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - DOBBS		27,846.74	
005-2569-6471-4030-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - TRUMAN		27,082.68	
005-2569-6471-4035-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - WARFORD		30,783.17	
005-2569-6471-4050-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - INGELS		22,046.94	
005-2569-6471-4055-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - ERVIN		38,739.39	
005-2569-6471-7500-48100-4-100	FOOD SUPPLIES - ECC/SUPPER PROGRAM		9,005.36	
005-3911-6151-0025-48100-4-100	SUPPER PROGRAM - BURKE			19,076.76
005-3911-6161-0000-00501-4-002	FOOD SVC SUMMER SCHOOL			11,870.14
005-3911-6221-0000-00501-4-002	RETIREMENT SUMMER SCHOOL FS			433.06
005-3911-6221-0025-48100-4-100	RETIREMENT - SUPPER PROGRAM/BURKE			1,833.25
005-3911-6231-0000-00501-4-002	SOCIAL SECURITY - FS SUMMER SCHOOL			407.68
005-3911-6231-0025-48100-4-100	SOCIAL SECURITY - SUPPER PROGRAM/BURKE			1,163.91
005-3911-6232-0000-00501-4-002	MEDICARE - FS SUMMER SCHOOL			95.36
005-3911-6232-0025-48100-4-100	MEDICARE - SUPPER PROGRAM/BURKE			272.24
005-3911-6241-0025-48100-4-100	BENEFITS SUPPER PROGRAM - BURKE			7,685.87
005-3911-6411-0025-48100-4-100	OTHER SUPPLIES/MATLS - BURKE/SUPPER PROGRAM			65.73
005-3911-6491-0025-48100-4-100	FOOD SUPPLIES - BURKE/SUPPER PROGRAM			1,434.57
005-3911-6491-1050-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - RUSKIN			7,031.41
005-3911-6491-3030-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - 6TH/7TH GRADE			23,705.08
005-3911-6491-3050-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - 8TH GRADE			14,867.55
005-3911-6491-4010-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES/COMPASS			13,024.55
005-3911-6491-4015-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - DOBBS			27,846.74
005-3911-6491-4030-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - TRUMAN			27,082.68
005-3911-6491-4035-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - WARFORD			30,783.17
005-3911-6491-4050-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - INGELS			22,046.94
005-3911-6491-4055-48100-4-100	SUPPER PROGRAM FOOD SUPPLIES - ERVIN			38,739.39
005-3911-6491-7500-48100-4-100	FOOD SUPPLIES - ECC/SUPPER PROGRAM			9,005.36
Total			**258,471.44**	**258,471.44**
Adjusting Journal Entries JE # 2		**700.01**		
To reclass revenue to correct fund				
001-0000-1112-0000-00000-0-000	CASH-UMB GF		29,251.83	
005-0000-5422-0001-42205-4-000	ESSER III SUMMER SCHOOL		29,251.83	
001-0000-5422-0000-42205-4-000	ESSER III SUMMER SCHOOL			29,251.83
005-0000-1114-0000-00000-0-000	UMB FOOD SVC CHECKING			29,251.83
Total			**58,503.66**	**58,503.66**

Client:	*2064 - Hickman Mills C-1 School District*
Engagement:	*2064 - HICKMAN MILLS C-1 SCHOOL DISTRICT*
Period Ending:	*6/30/2024*
Trial Balance:	*TB*
Workpaper:	*140.1 - AJE Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 3		**140.1.01**		
To reclass additional Title III-EL expenses				
002-1271-6111-1050-46200-4-000	TITLE III - ESOL TEACHER		5,395.49	
002-1271-6111-3030-46200-4-000	TITLE III - ESOL TEACHER		2,971.49	
002-1271-6111-3050-46200-4-000	TITLE III - ESOL TEACHER		2,121.74	
002-1271-6111-4010-46200-4-000	TITLE III - ESOL TEACHER		1,619.67	
002-1271-6111-4015-46200-4-000	TITLE III - ESOL TEACHER		1,627.87	
002-1271-6111-4030-46200-4-000	TITLE III - ESOL TEACHER		1,533.68	
002-1271-6111-4035-46200-4-000	TITLE III - ESOL TEACHER		1,853.92	
002-1271-6111-4045-46200-4-000	TITLE III - ESOL TEACHER		1,361.24	
002-1271-6111-4050-46200-4-000	TITLE III - ESOL TEACHER		1,353.47	
002-1271-6111-4055-46200-4-000	TITLE III - ESOL TEACHER		2,150.82	
002-1271-6211-1050-46200-4-000	TITLE III - ELL/RETIREMENT		871.15	
002-1271-6211-3030-46200-4-000	TITLE III - ELL/RETIREMENT		479.79	
002-1271-6211-3050-46200-4-000	TITLE III - ELL/RETIREMENT		342.57	
002-1271-6211-4010-46200-4-000	TITLE III - ELL/RETIREMENT		261.53	
002-1271-6211-4015-46200-4-000	TITLE III - ELL/RETIREMENT		262.84	
002-1271-6211-4030-46200-4-000	TITLE III - ELL/RETIREMENT		247.63	
002-1271-6211-4035-46200-4-000	TITLE III - ELL/RETIREMENT		299.34	
002-1271-6211-4045-46200-4-000	TITLE III - ELL/RETIREMENT		219.80	
002-1271-6211-4050-46200-4-000	TITLE III - ELL/RETIREMENT		218.55	
002-1271-6211-4055-46200-4-000	TITLE III - ELL/RETIREMENT		347.25	
002-1271-6232-1050-46200-4-000	TITLE III - ELL/MEDICARE		74.98	
002-1271-6232-3030-46200-4-000	TITLE III - ELL/MEDICARE		41.32	
002-1271-6232-3050-46200-4-000	TITLE III - ELL/MEDICARE		29.49	
002-1271-6232-4010-46200-4-000	TITLE III - ELL/MEDICARE		22.49	
002-1271-6232-4015-46200-4-000	TITLE III - ELL/MEDICARE		22.60	
002-1271-6232-4030-46200-4-000	TITLE III - ELL/MEDICARE		21.30	
002-1271-6232-4035-46200-4-000	TITLE III - ELL/MEDICARE		25.78	
002-1271-6232-4045-46200-4-000	TITLE III - ELL/MEDICARE		18.90	
002-1271-6232-4050-46200-4-000	TITLE III - ELL/MEDICARE		18.81	
002-1271-6232-4055-46200-4-000	TITLE III - ELL/MEDICARE		29.89	
002-1271-6241-1050-46200-4-000	TITLE III - ELL/BENEFITS		615.46	
002-1271-6241-3030-46200-4-000	TITLE III - ELL/BENEFITS		338.96	
002-1271-6241-3050-46200-4-000	TITLE III - ELL/BENEFITS		241.98	
002-1271-6241-4010-46200-4-000	TITLE III - ELL/BENEFITS		184.73	
002-1271-6241-4015-46200-4-000	TITLE III - ELL/BENEFITS		185.69	
002-1271-6241-4030-46200-4-000	TITLE III - ELL/BENEFITS		174.97	
002-1271-6241-4035-46200-4-000	TITLE III - ELL/BENEFITS		211.45	
002-1271-6241-4045-46200-4-000	TITLE III - ELL/BENEFITS		155.27	
002-1271-6241-4050-46200-4-000	TITLE III - ELL/BENEFITS		154.43	
002-1271-6241-4055-46200-4-000	TITLE III - ELL/BENEFITS		245.32	
002-1271-6111-1050-40001-3-000	ELL TEACHER - (RUSKIN)			5,395.49
002-1271-6111-3030-40001-3-000	ELL TEACHER (SMITH HALE)			2,971.49
002-1271-6111-3050-40001-3-000	ELL TEACHER - 8TH GRADE CENTER			2,121.74
002-1271-6111-4010-40001-3-000	ESOL TEACHERS (BURKE)			1,619.67
002-1271-6111-4015-40001-3-000	ELL TEACHER (DOBBS)			1,627.87
002-1271-6111-4030-40001-3-000	ELL TEACHER (TRUMAN)			1,533.68
002-1271-6111-4035-40001-3-000	ELL TEACHER (WARFORD)			1,853.92
002-1271-6111-4045-40001-3-000	ELL TEACHER (SANTA FE)			1,361.24
002-1271-6111-4050-40001-3-000	ESOL TEACHER - INGELS			1,353.47
002-1271-6111-4055-40001-3-000	ESOL TEACHER - ERVIN			2,150.82
002-1271-6211-1050-40001-3-000	RETIREMENT			871.15

Client:	***2064 - Hickman Mills C-1 School District***
Engagement:	***2064 - HICKMAN MILLS C-1 SCHOOL DISTRICT***
Period Ending:	***6/30/2024***
Trial Balance:	***TB***
Workpaper:	***140.1 - AJE Report***

Account	Description	W/P Ref	Debit	Credit
002-1271-6211-3030-40001-3-000	RETIREMENT			479.79
002-1271-6211-3050-40001-3-000	RETIREMENT			342.57
002-1271-6211-4010-40001-3-000	TEACHER RETIREMENT			261.53
002-1271-6211-4015-40001-3-000	RETIREMENT - ESL TEACHER (DOBSS)			262.84
002-1271-6211-4030-40001-3-000	RETIREMENT - TEACHER/TRUMAN			247.63
002-1271-6211-4035-40001-3-000	TEACHER RETIREMENT			299.34
002-1271-6211-4045-40001-3-000	TEACHER RETIREMENT			219.80
002-1271-6211-4050-40001-3-000	ESOL RETIREMENT - INGELS			218.55
002-1271-6211-4055-40001-3-000	RETIREMENT - ERVIN			347.25
002-1271-6232-1050-40001-3-000	MEDICARE			74.98
002-1271-6232-3030-40001-3-000	MEDICARE			41.32
002-1271-6232-3050-40001-3-000	MEDICARE			29.49
002-1271-6232-4010-40001-3-000	MEDICARE CERT			22.49
002-1271-6232-4015-40001-3-000	MEDICARE - ESL TEACHER (DOBBS)			22.60
002-1271-6232-4030-40001-3-000	MEDICARE - TRUMAN			21.30
002-1271-6232-4035-40001-3-000	MEDICARE CLASS			25.78
002-1271-6232-4045-40001-3-000	MEDICARE CLASS			18.90
002-1271-6232-4050-40001-3-000	ESOL MEDICARE - INGELS			18.81
002-1271-6232-4055-40001-3-000	MEDICARE - ERVIN			29.89
002-1271-6241-1050-40001-3-000	BENEFITS			615.46
002-1271-6241-3030-40001-3-000	BENEFITS			338.96
002-1271-6241-3050-40001-3-000	BENEFITS			241.98
002-1271-6241-4010-40001-3-000	MED/LIFE/DENTL INSURANCE			184.73
002-1271-6241-4015-40001-3-000	INSURANCE - ESL TEACHER (DOBBS)			185.69
002-1271-6241-4030-40001-3-000	BENEFITS - TRUMAN			174.97
002-1271-6241-4035-40001-3-000	MED/LIFE/DENTL INSURANCE			211.45
002-1271-6241-4045-40001-3-000	MED/LIFE/DENTL INSURANCE			155.27
002-1271-6241-4050-40001-3-000	ESOL BENEFITS - INGELS			154.43
002-1271-6241-4055-40001-3-000	BENEFITS - ERVIN			245.32
Total			**28,353.66**	**28,353.66**
Adjusting Journal Entries JE # 107		**520.63.4**		
To reclass health insurance deposit to correct account				
007-0000-5141-0001-00000-1-000	HEALTH INS ACCOUNT INTEREST		323,229.18	
007-0000-5198-0001-00000-1-000	HEALTH INSURANCE PREMIUMS			323,229.18
Total			**323,229.18**	**323,229.18**
	Total Adjusting Journal Entries		**668,557.94**	**668,557.94**
	Total All Journal Entries		**668,557.94**	**668,557.94**