# INFORMATION REQUIRED FOR FEDERAL AND STATE PROGRAM REPORTING AND INDEPENDENT AUDITORS' REPORTS

PARKWAY C-2 SCHOOL DISTRICT

June 30, 2025

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**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
Parkway C-2 School District

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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Parkway C-2 School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Parkway C-2 School District's basic financial statements, and have issued our report thereon dated December 5, 2025.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Parkway C-2 School District'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 Parkway C-2 School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Parkway C-2 School District'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 Parkway C-2 School District's financial statements are free from 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kerber, Eck & Braeckel LLP

St. Louis, Missouri
December 5, 2025

**Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and on the Schedule of Expenditures of Federal Awards**

Board of Education
Parkway C-2 School District

## Report on Compliance for Each Major Federal Program

### Opinion on Each Major Federal Program

We have audited Parkway C-2 School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Parkway C-2 School District's major federal programs for the year ended June 30, 2025. Parkway C-2 School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Parkway C-2 School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

### Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Parkway C-2 School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Parkway C-2 School District's compliance with the compliance requirements referred to above.

### Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Parkway C-2 School District's federal programs.

### Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Parkway C-2 School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from

fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Parkway C-2 School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Parkway C-2 School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Parkway C-2 School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Parkway C-2 School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Parkway C-2 School District as of and for the year June 30, 2025, and the related notes to the financial statements, which collectively comprise Parkway C-2 School District's basic financial statements. We issued our report thereon, dated December 5, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Kerber, Eck & Braeckel LLP

St. Louis, Missouri
December 5, 2025

# Parkway C-2 School District
# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
# Year ended June 30, 2025

| Federal Grantor<br>Pass-through Grantor<br>Program or Cluster Title | Federal Assistance Listing | Pass-Through Identification Number | Expenditures |
|---|---|---|---|
| **U.S. Department of Agriculture** | | | |
| Passed-through Missouri Department of Elementary and Secondary Education: | | | |
| Child Nutrition Cluster | | | |
| National School Breakfast Program | 10.553 | 096-095 | $ 443,532 |
| National School Lunch Program | | | |
| Cash assistance | 10.555 | 096-095 | 1,568,443 |
| Non-cash assistance (food distribution) | 10.555 | 096-095 | 562,567 |
| Total National School Lunch Program | | | 2,131,010 |
| Total U.S. Department of Agriculture and Child Nutrition Cluster | | | 2,574,542 |
| **U.S. Department of Education** | | | |
| Passed-through Missouri Department of Elementary and Secondary Education: | | | |
| Title I, Part A - Grants to Local Educational Agencies | 84.010 | 096-095 | 788,098 |
| Title II, Part A - Supporting Effective Instruction State Grant | 84.367 | 096-095 | 279,879 |
| Title III, Part A - English Language Acquisition Grants | 84.365 | 096-095 | 108,442 |
| Title IV, Part A - Student Support and Academic Enrichment (ESSA) | 84.424 | 096-095 | 28,944 |
| Career and Technical Education - Basic Grants to States | 84.048 | 096-095 | 74,528 |
| Adult Education - Basic Grants to States | 84.002 | 096-095 | 722,132 |
| Education Stabilization Fund | | | |
| COVID-19: American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) | 84.425U | 096-095 | 305,337 |
| COVID 19: American Rescue Plan - Homeless Children and Youth (ARP-HCY) | 84.425W | 096-095 | 12,891 |
| Total Education Stabilization Fund | | | 318,228 |
| Total U.S. Department of Education | | | 2,320,251 |
| **U.S. Department of Health and Human Services** | | | |
| Drug-Free Communities Support Program Grants | 93.276 | 096-095 | 151,659 |
| Passed through Missouri Office of Refugee Administration | | | |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs | 93.566 | 096-095 | 1,388 |
| Total U.S. Department of Health and Human Services | | | 153,047 |
| **U.S. Department of Justice** | | | |
| Public Safety Partnership and Community Policing Grants | 16.710 | 096-095 | 2,213 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | $ 5,050,053 |

**Parkway C-2 School District**
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
**Year ended June 30, 2025**

## NOTE A | BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the Parkway C-2 School District under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

## NOTE B | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Parkway C-2 School District prepares its Schedule of Expenditures of Federal Awards on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related liabilities are incurred.

## NOTE C | INDIRECT COST RATE

The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

## NOTE D | SUBRECIPIENTS

There have been no awards passed through to subrecipients.

## NOTE E | NON-CASH PROGRAMS

The District received and distributed commodities through the National School Lunch Program. The commodities which are non-cash revenues, are valued using prices provided by the United States Department of Agriculture.

**Parkway C-2 School District**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**Year ended June 30, 2025**

## SECTION I | SUMMARY OF AUDITORS' RESULTS

### Financial Statements

Type of report issued on financial statements: Unmodified opinion

Internal control over financial reporting:

Material weaknesses identified? No

Significant deficiency identified that is not considered to be material weaknesses? No

Noncompliance material to the financial statements noted? No

### Federal Awards

Internal control over major programs:

Material weakness identified? None noted.

Significant deficiency identified that is not considered to be material weaknesses? None noted

Type of auditors' report issued on compliance for major programs: Unmodified opinion

Any audit findings disclosed that are required to be reported under section CFR200 of the Uniform Guidance? No

The programs tested as a major program are as follows:

| AL Number(s) | Name of Program or Cluster |
|---|---|
| 10.553, 10.555 | Child Nutrition Cluster |

The dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as a low-risk auditee? Yes

## SECTION II | FINANCIAL STATEMENT FINDINGS

There were no findings which are required to be reported in accordance with Generally Accepted Government Auditing Standards.

## SECTION III | FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no findings and questioned costs related to Federal awards.

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

Board of Education
Parkway C-2 School District

We have examined Parkway C-2 School District's compliance with the requirements of Missouri laws and regulations regarding budgetary and disbursement procedures, accurate disclosure by Parkway C-2 School District's records of average daily attendance and average daily pupil transportation and other statutory requirements as listed in the Schedule of Selected Statistics for the year ended June 30, 2025. Management of Parkway C-2 School District is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on Parkway C-2 School District's compliance with the specified requirements based on our examination.

Our examination was made in accordance with the 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 District complied, in all material respects, with the specified requirements above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, 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 for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on Parkway C-2 School District's compliance with specified requirements.

In our opinion, Parkway C-2 School District complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2025.

This report is intended solely for the information and use of the Board of Education, District management, the 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.

Keber, Eck & Braeckel LLP

St. Louis, Missouri
December 5, 2025

**Parkway C-2 School District**
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**
**Year ended June 30, 2025**

District Number: 096-095

**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 |
|---|---|---|---|---|---|---|
| | K | 5 | | 6.4167 | 171 | 1,064.67 |
| | 6 | 8 | | 6.4167 | 171 | 1,067.17 |
| | 9 | 12 | | 6.4167 | 171 | 1,055.09 |
| 4245 | K | 5 | | 6.4167 | 170 | 1,058.26 |

**Parkway C-2 School District**
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**
**Year ended June 30, 2025**

## 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 |
|---|---|---|---|---|---|---|---|
| 4010 | K-1 | 199,123.7669 | - | - | - | - | 199,123.7669 |
| 4020 | K-5 | 374,842.0498 | 52.0000 | - | 10,862.3498 | - | 385,756.3996 |
| 4030 | K-5 | 371,385.9990 | 1,003.0000 | - | 7,946.0999 | - | 380,335.0989 |
| 4035 | K-5 | 346,461.3334 | 404.8333 | - | 11,613.6667 | - | 358,479.8334 |
| 4040 | K-5 | 451,049.1827 | 68.5000 | - | 13,260.9166 | - | 464,378.5993 |
| 4060 | K-5 | 413,932.7338 | 5.5000 | - | 7,916.8500 | - | 421,855.0838 |
| 4100 | K-5 | 343,038.0000 | - | - | 9,208.1667 | - | 352,246.1667 |
| 4110 | K-5 | 345,940.4494 | 24.0000 | - | 15,407.1666 | - | 361,371.6160 |
| 4120 | K-5 | 500,889.6840 | 678.2167 | - | 11,703.5833 | - | 513,271.4840 |
| 4130 | K-5 | 355,895.5342 | 156.0000 | - | 6,677.4167 | - | 362,728.9509 |
| 4160 | K-5 | 384,579.8165 | 101.3333 | - | 22,114.5166 | - | 406,795.6664 |
| 4180 | 2-5 | 441,438.8002 | - | - | - | - | 441,438.8002 |
| 4190 | K-5 | 395,389.0321 | 1,282.5333 | - | 6,926.1834 | - | 403,597.7488 |
| 4200 | K-5 | 471,009.7393 | 41.0000 | - | 9,151.4001 | - | 480,202.1394 |
| 4210 | K-5 | 374,016.7332 | - | - | 9,981.4166 | - | 383,998.1498 |
| 4220 | K-5 | 405,050.1338 | - | - | 9,970.2834 | - | 415,020.4172 |
| 4235 | K-5 | 280,486.8345 | - | - | 6,368.7667 | - | 286,855.6012 |
| 4245 | K-5 | 376,351.0725 | 217.1000 | - | 6,506.3500 | - | 383,074.5225 |
| 4260 | K-5 | 407,969.9502 | 647.1666 | - | 9,181.5167 | - | 417,798.6335 |
| 3000 | 6-8 | 764,050.6243 | 615.2573 | - | 33,516.4224 | - | 798,182.3040 |
| 3020 | 6-8 | 848,634.4280 | 2,308.3867 | - | 36,922.6500 | - | 887,865.4647 |
| 3040 | 6-8 | 784,532.1792 | 865.5167 | - | 23,196.1500 | - | 808,593.8459 |
| 3060 | 6-8 | 534,156.7336 | 844.5333 | - | 12,615.6501 | - | 547,616.9170 |
| 3080 | 6-8 | 749,207.2869 | 1,481.4834 | - | 59,789.6001 | - | 810,478.3704 |
| 1050 | 9-12 | 1,084,831.9094 | 23,503.6049 | - | 78,077.4633 | - | 1,186,412.9776 |
| 1075 | 9-12 | 824,109.9601 | 28,940.9653 | - | 25,350.5250 | - | 878,401.4504 |
| 1080 | 9-12 | 1,206,038.3393 | 25,414.6375 | - | 80,304.9538 | - | 1,311,757.9306 |
| 1090 | 9-12 | 1,224,911.1906 | 44,161.2169 | - | 91,347.8998 | - | 1,360,420.3073 |
| | Total | 15,259,323.4969 | 132,816.7852 | - | 615,917.9643 | - | 16,008,058.2464 |

Note: Summer school was funded by the ESSER III Summer School Grant. These attendance hours are not reported above.

### 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 | |
|---|---|---|---|---|---|---|
| 4010 | K-1 | 201.00 | - | - | 201.00 | |
| 4020 | K-5 | 367.00 | 0.06 | 10.00 | 377.06 | |
| 4030 | K-5 | 368.00 | 0.20 | 8.00 | 376.20 | |
| 4035 | K-5 | 339.00 | 0.24 | 12.00 | 351.24 | |
| 4040 | K-5 | 446.00 | 0.10 | 13.00 | 459.10 | |
| 4060 | K-5 | 413.00 | 0.05 | 9.00 | 422.05 | |
| 4100 | K-5 | 335.00 | - | 10.00 | 345.00 | |
| 4110 | K-5 | 344.00 | - | 16.00 | 360.00 | |
| 4120 | K-5 | 498.00 | 0.08 | 12.00 | 510.08 | |
| 4130 | K-5 | 353.00 | 0.09 | 7.00 | 360.09 | |
| 4160 | K-5 | 382.00 | 0.10 | 22.00 | 404.10 | |
| 4180 | 2-5 | 432.00 | - | - | 432.00 | |
| 4190 | K-5 | 391.00 | 1.09 | 7.00 | 399.09 | |
| 4200 | K-5 | 463.00 | 0.30 | 9.00 | 472.30 | |
| 4210 | K-5 | 370.00 | - | 10.00 | 380.00 | |
| 4220 | K-5 | 401.00 | 0.53 | 11.00 | 412.53 | |
| 4235 | K-5 | 281.00 | - | 7.00 | 288.00 | |
| 4245 | K-5 | 380.00 | - | 7.00 | 387.00 | |
| 4260 | K-5 | 395.00 | 0.67 | 9.00 | 404.67 | |
| 3000 | 6-8 | 767.00 | 0.50 | 35.00 | 802.50 | |
| 3020 | 6-8 | 842.00 | 0.50 | 38.00 | 880.50 | |
| 3040 | 6-8 | 786.00 | 0.85 | 24.00 | 810.85 | |
| 3060 | 6-8 | 528.00 | 0.89 | 13.00 | 541.89 | |
| 3080 | 6-8 | 749.00 | 0.55 | 61.00 | 810.55 | |
| 1050 | 9-12 | 1,163.00 | 18.90 | 78.02 | 1,259.92 | |
| 1075 | 9-12 | 907.00 | 31.37 | 29.42 | 967.79 | |
| 1080 | 9-12 | 1,262.00 | 34.41 | 90.22 | 1,386.63 | |
| 1090 | 9-12 | 1,298.00 | 47.77 | 100.23 | 1,446.00 | |
| 7500 | PK | 345.00 | - | - | 345.00 | * |
| | Total | 15,806.00 | 139.25 | 647.89 | 16,593.14 | |

* 0 PK claimed for state aid

**Parkway C-2 School District**
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**
**Year ended June 30, 2025**

## 4. January Membership

Report the FTE count of resident students in grades PK-12 taken the last Wednesday in January 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 | |
|---|---|---|---|---|---|---|
| 4010 | K-1 | 197.00 | - | - | 197.00 | |
| 4020 | K-5 | 368.00 | 0.06 | 11.00 | 379.06 | |
| 4030 | K-5 | 372.00 | 0.40 | 8.00 | 380.40 | |
| 4035 | K-5 | 351.00 | 0.29 | 12.00 | 363.29 | |
| 4040 | K-5 | 448.00 | 0.10 | 13.00 | 461.10 | |
| 4060 | K-5 | 415.00 | - | 8.00 | 423.00 | |
| 4100 | K-5 | 334.00 | - | 10.00 | 344.00 | |
| 4110 | K-5 | 334.00 | - | 16.00 | 350.00 | |
| 4120 | K-5 | 496.00 | 0.28 | 12.00 | 508.28 | |
| 4130 | K-5 | 352.00 | 0.09 | 7.00 | 359.09 | |
| 4160 | K-5 | 381.00 | 0.10 | 22.00 | 403.10 | |
| 4180 | 2-5 | 440.00 | - | - | 440.00 | |
| 4190 | K-5 | 392.00 | 1.09 | 7.00 | 400.09 | |
| 4200 | K-5 | 466.00 | 0.30 | 9.00 | 475.30 | |
| 4210 | K-5 | 375.00 | - | 10.00 | 385.00 | |
| 4220 | K-5 | 412.00 | 0.08 | 11.00 | 423.08 | |
| 4235 | K-5 | 278.00 | - | 7.00 | 285.00 | |
| 4245 | K-5 | 382.00 | 0.20 | 6.00 | 388.20 | |
| 4260 | K-5 | 410.00 | 0.69 | 9.00 | 419.69 | |
| 3000 | 6-8 | 764.00 | 0.50 | 35.00 | 799.50 | |
| 3020 | 6-8 | 859.00 | 0.50 | 37.00 | 896.50 | |
| 3040 | 6-8 | 801.00 | 0.85 | 24.00 | 825.85 | |
| 3060 | 6-8 | 530.00 | 0.89 | 13.00 | 543.89 | |
| 3080 | 6-8 | 749.00 | 0.90 | 61.00 | 810.90 | |
| 1050 | 9-12 | 1,152.00 | 17.31 | 73.02 | 1,242.33 | |
| 1075 | 9-12 | 910.00 | 28.91 | 29.66 | 968.57 | |
| 1080 | 9-12 | 1,263.00 | 32.60 | 87.46 | 1,383.06 | |
| 1090 | 9-12 | 1,300.00 | 45.99 | 101.23 | 1,447.22 | |
| 7500 | PK | 329.00 | - | - | 329.00 | * |
| | Total | 15,860.00 | 132.13 | 639.37 | 16,631.50 | |

* 0 PK claimed for state aid

**5. 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 |
|---|---|---|---|---|---|
| 4010 | 33.00 | 6.00 | n/a | n/a | 39.00 |
| 4020 | 11.00 | - | 5.00 | 1.00 | 17.00 |
| 4030 | 72.00 | 13.00 | 6.00 | n/a | 91.00 |
| 4035 | 83.00 | 26.00 | 9.00 | 2.00 | 120.00 |
| 4040 | 21.00 | 4.00 | 11.00 | n/a | 36.00 |
| 4060 | 102.00 | 19.00 | 7.00 | n/a | 128.00 |
| 4100 | 11.00 | 6.00 | 8.00 | n/a | 25.00 |
| 4110 | 71.00 | 19.00 | 15.00 | 1.00 | 106.00 |
| 4120 | 27.00 | 5.00 | 10.00 | 1.00 | 43.00 |
| 4130 | 25.00 | 3.00 | 5.00 | 1.00 | 34.00 |
| 4160 | 14.00 | 2.00 | 18.00 | 3.00 | 37.00 |
| 4180 | 68.00 | 16.00 | n/a | n/a | 84.00 |
| 4190 | 28.00 | 7.00 | 4.00 | 2.00 | 41.00 |
| 4200 | 44.00 | 7.00 | 9.00 | n/a | 60.00 |
| 4210 | 67.00 | 6.00 | 10.00 | n/a | 83.00 |
| 4220 | 133.00 | 28.00 | 9.00 | 1.00 | 171.00 |
| 4235 | 39.00 | 7.00 | 4.00 | n/a | 50.00 |
| 4245 | 25.00 | 3.00 | 6.00 | n/a | 34.00 |
| 4260 | 48.02 | 9.00 | 9.00 | n/a | 66.02 |
| 3000 | 94.00 | 21.00 | 28.00 | 1.00 | 144.00 |
| 3020 | 107.00 | 19.00 | 28.00 | 3.00 | 157.00 |
| 3040 | 235.00 | 34.00 | 15.00 | 1.00 | 285.00 |
| 3060 | 65.00 | 20.00 | 4.00 | 4.00 | 93.00 |
| 3080 | 29.00 | 7.00 | 47.00 | 8.00 | 91.00 |
| 1050 | 116.90 | 26.00 | 48.76 | 2.00 | 193.66 |
| 1075 | 242.84 | 36.80 | 17.33 | 3.76 | 300.73 |
| 1080 | 65.71 | 13.14 | 63.13 | 10.00 | 151.98 |
| 1090 | 186.04 | 50.62 | 68.90 | 8.00 | 313.56 |
| 7500 | - | - | n/a | n/a | - |
| Total | 2,063.51 | 413.56 | 465.12 | 52.76 | 2,994.95 |

## 6. Finance

| Section | Question | Answer |
|---|---|---|
| 6.1 | 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. | TRUE |
| 6.2 | The district/charter school maintained complete and accurate attendance records allowing for the accurate calculation and reporting by category of Average Daily Attendance, which includes the reporting of calendar and attendance hours, 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 | TRUE |
| | Career Exploration Program – Off Campus | TRUE |
| | Cooperative Occupational Education (COE) or Supervised Occupational Experience Program | N/A |
| | Dual enrollment | TRUE |
| | Homebound instruction | TRUE |
| | Missouri Options | TRUE |
| | Prekindergarten eligible to be claimed for state aid | TRUE |
| | Remediation | N/A |
| | Sheltered Workshop participation | N/A |
| | Students participating in the school flex program | N/A |
| | Traditional instruction (full and part-time students) | TRUE |
| | Virtual instruction (MOCAP or other option) | TRUE |
| | Work Experience for Students with Disabilities | TRUE |
| 6.3 | 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. | TRUE |
| 6.4 | 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. | TRUE |
| 6.5 | As required by Section 162.401, RSMo, a bond was purchased for the schools' treasurer in the total amount of: | $ 50,000 |
| 6.6 | The district/charter school's deposits were secured during the year as required by Sections 110.010 and 110.020, RSMo., and the Missouri Financial Accounting Manual. | TRUE |
| 6.7 | The District maintained a separate bank account for the Debt Service Fund monies in accordance with Section 165.011, RSMo. | TRUE |

| | | |
|---|---|---|
| 6.8 | Salaries reported for educators in the October MOSIS Educator Core and Educator School files are supported by complete and accurate payroll and contract records. This includes payments for Teacher Baseline Salary Grants and Career Ladder if applicable. | TRUE |
| 6.9 | 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 |
| 6.10 | The district 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 |
| 6.11 | The District 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 spent must be restricted and spent on appropriate expenditures in the future. | TRUE |
| 6.12 | The amount spent for approved professional development committee plan activities was: | $196 |
| 6.13 | The District 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

## 7. Transportation (Section 163.161, RSMO)

| Section | Question | Answer |
|---|---|---|
| 7.1 | The school transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid. | TRUE |
| 7.2 | The district's pupil transportation ridership records are maintained in a manner to accurately disclose in all material respects the average number of regular riders transported. | TRUE |
| 7.3 | 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: | |
| | ▪ **Eligible ADT** | 8,167 |
| | ▪ **Ineligible ADT** | 1,199.5 |
| 7.4 | The district'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. | TRUE |
| 7.5 | Actual odometer records show the total district-operated and contracted mileage for the year was: | 1,543,776 |
| 7.6 | Of this total, the eligible non-disabled and students with disabilities route miles and the ineligible non-route and disapproved miles (combined) was: | |
| | ▪ **Eligible Miles** | 1,359,287 |
| | ▪ **Ineligible Miles (Non-Route/Disapproved)** | 184,489 |
| 7.7 | Number of days the district operated the school transportation system during the regular school year: | 171 |

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

Findings #: N/A

Management Letter Comment #: N/A