

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

PARKWAY C-2 SCHOOL DISTRICT

June 30, 2021

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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**

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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, 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, 2021, 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 6, 2021.

**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.

Keiser, Eck & Braeckel LLP

St. Louis, Missouri  
December 6, 2021

## **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**

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Board of Education  
Parkway C-2 School District

### **Report on Compliance for Each Major Federal Program**

We have audited Parkway C-2 School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Parkway C-2 School District's major federal programs for the year ended June 30, 2021. The Parkway C-2 School District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the Parkway C-2 School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parkway C-2 School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Parkway C-2 School District's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the Parkway C-2 School District, complied, in all material respects, with the types of 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, 2021.

### **Report on Internal Control over Compliance**

Management of the Parkway C-2 School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Parkway C-2 School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parkway C-2 School District's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

We have audited the financial statements of governmental activities, each major fund, and the aggregate remaining fund information of Parkway C-2 School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Parkway C-2 School District's basic financial statements. We issued our report thereon dated December 6, 2021, 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 the 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.

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.

Keiter, Eck & Braeckel LLP

St. Louis, Missouri  
December 6, 2021

**Parkway C-2 School District**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year ended June 30, 2021**

<b>Federal Grantor Pass-through Grantor Program or Cluster Title</b>	<b>Federal Assistance Listing</b>	<b>Pass-Through Identification Number</b>	<b>Expenditures</b>
<b>U.S. Department of Agriculture</b>			
Passed-through Missouri Department of Elementary and Secondary Education:			
Child Nutrition Cluster			
CARES School Breakfast Program	10.553	096-095	\$ 47,173
CARES school Lunch Program	10.555	096-095	78,930
National School Breakfast Program	10.553	096-095	441,048
National School Lunch Program	10.555	096-095	
Cash assistance			1,864,957
Non-cash assistance (food distribution)			<u>287,836</u>
Total National School Lunch Program			2,152,793
Total U.S. Department of Agriculture and Child Nutrition Cluster			2,719,944
<b>U.S. Department of Treasury</b>			
Passed-through Missouri Department of Elementary and Secondary Education:			
COVID-19 - Coronavirus Relief Fund	21.019	096-095	1,566,103
Passed-through St. Louis County			
COVID-19 - Coronavirus Relief Fund	21.019	n/a	<u>603,833</u>
Total U.S. Department of Treasury and COVID-19 Coronavirus Relief Fund			2,169,936
<b>U.S. Department of Education</b>			
Passed-through Missouri Department of Elementary and Secondary Education:			
Title I, Part A - Grants to Local Educational Agencies	84.010	096-095	871,139
Title II, Part A - Supporting Effective Instruction State Grant	84.367	096-095	159,602
Title III, Part A - English Language Acquisition Grants	84.365	096-095	81,114
Title IV, Part A - Student Support and Academic Enrichment (ESSA)	84.424	096-095	29,108
Career and Technical Education - Basic Grants to States	84.048	096-095	178,260
Adult Education - Basic Grants to States	84.002	096-095	701,747
COVID-19 - Governor's Emergency Education Relief (GEER) Fund	84.425C	096-095	97,843
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	096-095	<u>2,413,577</u>
Total Education Stabilization Fund			2,511,420
Total U.S. Department of Education			4,532,390
<b>U.S. Department of Health and Human Services</b>			
Drug-Free Communities Support Program Grants	93.276	n/a	<u>128,418</u>
<b>U.S. Department of Homeland Security</b>			
Passed-through SEMA - MO State Emergency Management Agency: Federal Emergency Management	97.036	n/a	<u>107,535</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 9,658,223</u>



**Parkway C-2 School District**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year ended June 30, 2021**

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**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, 2021. The information in this Schedule is presented in accordance with the requirements of the *OMB 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, 2021**

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**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? None noted

Noncompliance material to the financial statements noted? No

**Federal Awards**

Internal control over major programs:

Material weakness identified? No

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:

<u>AL Number(s)</u>	<u>Name of Program or Cluster</u>
21.019	Coronavirus Relief Fund
84.010	Title I Grants to Local Educational Agencies
84.425	Education Stabilization Fund

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

Auditee qualified as a low-risk auditee? Yes

**Parkway C-2 School District**  
**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**Year ended June 30, 2021**

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**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**

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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, 2021. Management 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.

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, 2021.

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.

*Kerber, Eck & Braeckel LLP*

St. Louis, Missouri  
December 6, 2021

**Parkway C-2 School District**  
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**  
**Year ended June 30, 2021**

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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	172	1,098.76
	6	8	-	6.4167	172	1,099.26
	9	12	-	6.4167	171	1,059.25
3000	6	8	-	6.4167	171	1,092.84
3040	6	8	-	6.4167	171	1,095.76
3060	6	8	-	6.4167	172	1,097.76
4100	K	5	-	6.4167	171	1,092.34

**Parkway C-2 School District**  
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**  
**Year ended June 30, 2021**

**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
4020	K-5	320,065.6223	1,191.1583	-	-	-	321,256.7806
4030	K-5	360,756.4708	-	-	-	-	360,756.4708
4035	K-5	371,458.2468	-	-	-	1,748.4000	373,206.6468
4040	K-5	448,192.7342	44.9950	-	-	-	448,237.7292
4060	K-5	341,230.0422	-	-	-	-	341,230.0422
4100	K-5	381,394.2492	786.4300	-	-	-	382,180.6792
4110	K-5	449,446.1508	39.7750	-	-	-	449,485.9258
4120	K-5	551,381.1495	167.2416	-	-	1,804.8000	553,353.1911
4130	K-5	349,104.0343	990.5263	-	-	-	350,094.5606
4160	K-5	390,202.9877	289.5658	-	-	-	390,492.5535
4180	K-5	717,537.5175	-	-	-	1,847.1000	719,384.6175
4190	K-5	435,862.3472	283.4883	-	-	1,579.2000	437,725.0355
4200	K-5	458,288.7419	489.3167	-	-	1,466.4000	460,244.4586
4210	K-5	434,754.2671	-	-	-	-	434,754.2671
4220	K-5	378,282.9455	2,065.6500	-	-	1,184.4000	381,532.9955
4235	K-5	258,396.3559	-	-	-	-	258,396.3559
4245	K-5	471,652.4379	19.5000	-	-	1,833.0000	473,504.9379
4260	K-5	407,762.1204	166.4400	-	-	-	407,928.5604
3000	6-8	551,194.5882	3,243.0567	-	-	-	554,437.6449
3020	6-8	821,060.5006	746.8667	-	-	-	821,807.3673
3040	6-8	775,789.7125	119.1833	-	-	2,021.0000	777,929.8958
3060	6-8	507,602.4973	1,351.7333	-	-	1,015.2000	509,969.4306
3080	6-8	963,622.1728	2,657.4337	-	-	1,353.6000	967,633.2065
1050	9-12	970,953.3375	16,702.2807	-	-	7,415.5468	995,071.1650
1075	9-12	821,720.9446	24,262.5690	-	-	57,318.2000	903,301.7136
1080	9-12	1,103,307.4985	18,071.0332	-	-	-	1,121,378.5317
1090	9-12	1,192,072.7055	39,288.9990	-	-	52,900.4250	1,284,262.1295
Total		15,233,092.3787	112,977.2426	-	-	133,487.2718	15,479,556.8931

**Parkway C-2 School District**  
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**  
**Year ended June 30, 2021**

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**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
4020	K-5	311.00	0.26	31.00	342.26
4030	K-5	352.00	0.10	24.00	376.10
4035	K-5	361.00	0.07	24.00	385.07
4040	K-5	443.00	0.04	26.00	469.04
4060	K-5	356.00	-	15.00	371.00
4100	K-5	374.00	0.41	15.00	389.41
4110	K-5	430.00	0.18	10.00	440.18
4120	K-5	527.00	0.40	17.00	544.40
4130	K-5	335.00	0.95	25.00	360.95
4160	K-5	377.00	0.36	43.00	420.36
4180	K-5	706.00	-	-	706.00
4190	K-5	426.00	0.16	16.00	442.16
4200	K-5	447.00	0.27	18.00	465.27
4210	K-5	421.00	-	38.00	459.00
4220	K-5	388.00	0.23	21.00	409.23
4235	K-5	248.00	0.62	9.00	257.62
4245	K-5	460.00	-	10.00	470.00
4260	K-5	394.00	0.65	25.00	419.65
3000	6-8	549.00	0.81	46.00	595.81
3020	6-8	805.00	-	76.00	881.00
3040	6-8	787.00	-	39.00	826.00
3060	6-8	504.00	0.05	69.00	573.05
3080	6-8	965.00	2.43	88.00	1,055.43
1050	9-12	1,131.00	24.22	77.56	1,232.78
1075	9-12	974.00	42.68	52.76	1,069.44
1080	9-12	1,265.00	33.50	97.47	1,395.97
1090	9-12	1,445.00	43.78	135.55	1,624.33
Total		15,781.00	152.17	1,048.34	16,981.51

**Parkway C-2 School District**  
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**  
**Year ended June 30, 2021**

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**4. 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
4020	5.20	4.00	28.00	1.00	38.20
4030	59.00	12.00	16.00	4.00	91.00
4035	97.00	13.00	15.00	2.00	127.00
4040	14.00	4.00	23.00	2.00	43.00
4060	59.00	7.00	12.00	2.00	80.00
4100	30.00	-	16.00	n/a	46.00
4110	97.00	14.00	8.00	n/a	119.00
4120	24.00	5.00	15.00	n/a	44.00
4130	11.00	6.00	17.00	7.00	41.00
4160	21.00	-	36.00	3.00	60.00
4180	110.00	6.00	n/a	n/a	116.00
4190	29.00	7.00	10.00	1.00	47.00
4200	42.00	11.00	15.00	1.00	69.00
4210	73.00	8.00	31.00	1.00	113.00
4220	116.00	21.00	19.00	n/a	156.00
4235	46.62	14.00	8.00	n/a	68.62
4245	20.00	6.00	10.00	n/a	36.00
4260	35.00	4.00	24.00	n/a	63.00
3000	57.04	29.00	38.00	n/a	124.04
3020	101.00	12.00	59.00	11.00	183.00
3040	200.00	32.00	30.00	5.00	267.00
3060	110.00	17.00	58.00	6.00	191.00
3080	65.00	15.00	73.00	3.00	156.00
1050	132.08	18.14	57.99	9.57	217.78
1075	234.28	40.90	39.76	6.00	320.94
1080	78.20	23.14	80.99	7.00	189.33
1090	192.85	41.14	109.75	6.57	350.31
Total	2,059.27	370.32	849.49	78.14	3,357.22



**Parkway C-2 School District**  
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**  
**Year ended June 30, 2021**

**5. Finance**

Section	Question	Answer
5.1	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.	<u>TRUE</u>
5.2	The district/charter school maintained complete and accurate attendance records allowing for the accurate calculation of Average Daily Attendance 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	<u>TRUE</u>
	Career Exploration Program – Off Campus	<u>TRUE</u>
	Cooperative Occupational Education (COE) or Supervised Occupational Experience Program	<u>TRUE</u>
	Dual enrollment	<u>TRUE</u>
	Homebound instruction	<u>TRUE</u>
	Missouri Options	<u>TRUE</u>
	Prekindergarten eligible to be claimed for state aid	<u>TRUE</u>
	Remediation	<u>TRUE</u>
	Sheltered Workshop participation	<u>TRUE</u>
	Students participating in the school flex program	<u>TRUE</u>
	Traditional instruction (full and part-time students)	<u>TRUE</u>
	Virtual instruction (MOCAP or other option)	<u>TRUE</u>
	Work Experience for Students with Disabilities	<u>TRUE</u>
5.3	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.	<u>TRUE</u>
5.4	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.	<u>TRUE</u>
5.5	As required by Section 162.401, RSMo, a bond was purchased for the schools' treasurer in the total amount of:	<u>\$ 50,000</u>
5.6	The District's deposits were secured during the year as required by Sections 110.010 and 110.020, RSMo.	<u>TRUE</u>
5.7	The District maintained a separate bank account for the Debt Service Fund in accordance with Section 165.011, RSMo.	<u>TRUE</u>
5.8	Salaries reported for educators in the October MOSIS Educator Core and Educator School files are supported by complete and accurate payroll and contract records.	<u>TRUE</u>

**Parkway C-2 School District**  
**SCHEDULE OF SELECTED STATISTICS - UNAUDITED**  
**Year ended June 30, 2021**

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5.9	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.	<u>N/A</u>
5.10	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.	<u>TRUE</u>
5.11	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. Spending requirement is modified to seventy-five percent (75%) of one half percent (1/2%) of the current year basic formula apportionment if through fiscal year 2024 the amount appropriated and expended to public schools for transportation is less than twenty-five percent (25%) of allowable cost.	<u>TRUE</u>
5.12	The amount spent for approved professional development committee plan activities was:	<u>\$20,698</u>
5.13	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.	<u>TRUE</u>

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

Findings #: N/A

Management Letter Comment #: N/A

**Parkway C-2 School District**  
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**Year ended June 30, 2021**

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

Section	Question	Answer
6.1	The school transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid.	<u>TRUE</u>
6.2	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.	<u>TRUE</u>
6.3	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:	
	▪ <b>Eligible ADT</b>	<u>3,736.0</u>
	▪ <b>Ineligible ADT</b>	<u>697.0</u>
6.4	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.	<u>TRUE</u>
6.5	Actual odometer records show the total district-operated <u>and</u> contracted mileage for the year was:	<u>774,094</u>
6.6	Of this total, the eligible non-disabled and students with disabilities route miles and the ineligible non-route <u>and</u> disapproved miles (combined) was:	
	▪ <b>Eligible Miles</b>	<u>752,327</u>
	▪ <b>Ineligible Miles (Non-Route/Disapproved)</b>	<u>21,767</u>
6.7	Number of days the district operated the school transportation system during the regular school year:	<u>111</u>

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

Findings #: N/A

Management Letter Comment #: N/A