

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT

OF

NEW CASTLE COMMUNITY SCHOOL CORPORATION

HENRY COUNTY, INDIANA

July 1, 2013 to June 30, 2015



FILED
08/04/2016

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Federal Findings:	
Finding 2015-001 - Preparation of the Schedule of Expenditures of Federal Awards	4-5
Finding 2015-002 - Activities Allowed or Unallowed and Allowable Costs/Cost Principles	5-6
Finding 2015-003 - Activities Allowed or Unallowed and Allowable Costs/Cost Principles	7-8
Finding 2015-004 - Eligibility	8-9
Finding 2015-005 - Reporting and Special Tests and Provisions - Verification of Free and Reduced Price Applications.....	9-11
Corrective Action Plan.....	12-14
Audit Results and Comments:	
Overdrawn Cash Balances.....	15
Accounting for Prepaid Food Accounts	15
Exit Conference.....	16

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Megan Bell	07-01-13 to 06-30-16
Superintendent of Schools	Stephen Fisher	07-01-13 to 06-30-17
President of the School Board	Elizabeth Whitmer Jamey Marcum Dr. Mark Davisson Nan Polk	07-01-13 to 12-31-13 01-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE NEW CASTLE COMMUNITY
SCHOOL CORPORATION, HENRY COUNTY, INDIANA

This report is supplemental to our audit report of the New Castle Community School Corporation (School Corporation), for the period from July 1, 2013 to June 30, 2015. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the School Corporation. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the School Corporation, which provides our opinions on the School Corporation's financial statement and federal program compliance. This report may be found at www.in.gov/sboa/.

The Federal Findings, identified in the above referenced audit report, are included in this report and should be viewed in conjunction with the Audit Results and Comments as described below.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Corrective Action Plan for the Federal Findings incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

June 13, 2016

NEW CASTLE COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS

FINDING 2015-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA could remain undetected in addition to the following errors:

FY 2014	Commodities-Omitted from SEFA	\$ 106,314
FY 2015	School Breakfast-Overstated	9,309
FY 2015	National School Lunch Program-Understated	1,221
FY 2014	Special Education Grants-Overstated	1,241,384
FY 2015	Special Education Grants-Overstated	1,088,596
FY 2014	National Guard ChalleNGe Program not listed on SEFA	8,018
FY 2015	National Guard ChalleNGe Program not listed on SEFA	7,752
FY 2014	Adult Basic Education-Overstated	861

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that was materially correct in relation to the financial statement.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

NEW CASTLE COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

***FINDING 2015-002 - ACTIVITIES ALLOWED OR UNALLOWED
AND ALLOWABLE COSTS/COST PRINCIPLES***

Federal Agency: Department of Education

Federal Programs: Special Education Grants to States, Special Education Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14213-044-PN01, 14214-044-PN01,
14215-044-PN01, 99914-044-TA01,
45713-044-PN01, 45714-044-PN01,
45715-044-PN01

Pass-Through Entity: Indiana Department of Education

Condition

Management of the School Corporation had not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed and Allowable Costs/Cost Principles. The School Corporation was a member of the New Castle Area Special Services Cooperative (Cooperative), and the School Corporation provided oversight of the Cooperative through the School Corporation Superintendent who served as a member of the Cooperative Board. However, the Cooperative had not established an effective internal control system in relation to Activities Allowed or Unallowed and Allowable Costs/Cost Principles.

Activities Allowed or Unallowed

For the Fiscal Years 2014 and 2015 there was no control procedure in place to ensure that all employees paid from Special Ed were allowed. This could have caused ineligible employees to be paid from the Special Education Grant.

Allowable Costs/Cost Principles

For Fiscal Year 2014 and 2015, the Special Education Director at the Cooperative was solely responsible for preparing, reviewing and maintaining the Personnel Activity Reports. There were no control procedures in place to detect errors and omissions. This could have caused an employee to be paid an improper amount from Special Education funds.

NEW CASTLE COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Context

This was a systemic issued that applies to all Personnel Activity Reports for employees paid from the Special Education Cluster's funds during the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Cause

Management did not develop a system of internal controls that segregated key functions.

Effect

The failure to establish internal controls would have enabled material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above. An internal control system, including segregation of duties, should be designed and operated effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the programs. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan, which is part of this report.

NEW CASTLE COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

***FINDING 2015-003 - ACTIVITIES ALLOWED OR UNALLOWED
AND ALLOWABLE COSTS/COST PRINCIPLES***

Federal Agency: Department of Education
Federal Program: Title I, Part A
CFDA Number: 84.010
Federal Award Numbers and Years: 13-3445, 14-3445, 15-3445
Pass-Through Entity: Indiana Department of Education

Condition

Management of the School Corporation had not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed and Allowable Costs/Cost Principles.

Activities Allowed or Unallowed

For the Fiscal Years 2014 and 2015 there was no control procedure in place to ensure that all employees paid from Title I were allowed. This could have led to ineligible employees getting paid from the Title I Grant.

Allowable Costs/Cost Principles

For Fiscal Year 2014 and 2015, there was no control procedure in place to ensure the accuracy of the Personnel Activity Reports. This could have caused an employee to be paid an improper amount from Title I funds.

Context

This was a systemic issue that applied to all Personnel Activity Reports for employees paid from Title I, Part A funds during the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Cause

Management did not develop a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

NEW CASTLE COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above. An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan, which is part of this report.

FINDING 2015-004 - ELIGIBILITY

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): FY13-14, 3445

Pass-Through Entity: Indiana Department of Education

Condition

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Eligibility compliance requirement. Internal controls over grant eligibility files were not sufficient to ensure that all grant eligibility documentation, including free and reduced applications and notifications, was retained.

Context

Testing of 25 students revealed that 8 applications and 12 notification letters were not retained for audit.

Criteria

7 CFR 210.15(b) states in part:

"*Recordkeeping summary.* In order to participate in the Program, a school food authority or a school, as applicable, must maintain records to demonstrate compliance with Program requirements. These records include but are not limited to: . . .

- (4) Currently approved and denied applications for free and reduced price lunches and a description of the verification activities, including verified applications, and any accompanying source documentation in accordance with 7 CFR 245.6a of this Title; and . . . "

NEW CASTLE COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

7 CFR 245.6(e) states:

"Recordkeeping. The local educational agency must maintain documentation substantiating eligibility determinations on file for 3 years after the date of the fiscal year to which they pertain, except that if audit findings have not been resolved, the documentation must be maintained as long as required for resolution of the issues raised by the audit."

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Cause

Management of the School Corporation had not established effective internal controls, and free and reduced lunch applications and notification letters were not properly maintained and filed or available for audit.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance and comply with the Eligibility compliance requirements of the programs.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan, which is part of this report.

**FINDING 2015-005 - REPORTING AND SPECIAL TESTS AND PROVISIONS -
VERIFICATION OF FREE AND REDUCED PRICE APPLICATIONS**

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Number and Year (or Other Identifying Number): 3445

Pass-Through Entity: Indiana Department of Education

NEW CASTLE COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Condition

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Reporting and Special Tests and Provisions - Verification of Free and Reduced Price Applications. Monthly Sponsor Claims (claims for reimbursement), Verification Summaries, and Annual Financial Reports were prepared and submitted by the Food Service Director. There was no control procedure in place to ensure the accuracy of reports submitted.

Context

This was a systemic issue applicable to all Sponsor Claims, Verification Summaries, and Annual Financial Reports during the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Cause

Management did not develop a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above. An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the programs. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

NEW CASTLE COMMUNITY SCHOOL CORPORATION
FEDERAL FINDINGS
(Continued)

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan, which is part of this report.

New Castle Community School Corporation

Community Education Center, 322 Elliott Avenue, New Castle, IN 47362

Mr. Stephen Fisher, *Superintendent*
Mr. William Pheffer, *Assistant Superintendent for Secondary Programs & Facilities*
Ms. Sherri Bergum, *Director of Curriculum & Elementary Programs*
Ms. Megan Bell, *Business Manager Treasurer*



(765) 521-7201
Fax: (765) 521-7268

CORRECTIVE ACTION PLAN

Section II – Financial Statement Findings

FINDING 2015-001

DEFICIENCY IN INTERNAL CONTROL – SEGREGATION OF DUTIES

A system of internal controls will be established to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). Currently the accounting secretary receipts all of the EFT notices of Federal Grants and the business manager annually submits the information in Gateway. Starting with the 2015-2016 Annual Report, the SEFA will be prepared by the business manager and reviewed for accuracy and completeness by a separate member of the central office.

Section III – Federal Award Findings and Questioned Costs

FINDING 2015-002

ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency:	United States Department of Education
Federal Program:	Special Education Grants to States, Special Education Preschool Grants
CFDA Number:	84.027, 84173
Federal Award Number and Year:	14213-044-PN01, 14214-044-PN01, 14215-044-PN01, 45713-044-PN01, 45714-044-PN01, 45715-044-PN01
Pass-Through Entity:	Indiana Department of Education

NCCSC will establish a more effective internal control system, which will include segregation of duties, to be in compliance with the grant agreement. We will review our current system of internal controls over activities allowed and allowable costs to ensure that all transactions are approved by the grant administrator, this will include verification that all employees paid from the Special Education Grants are allowed. NCCSC will also implement a system that provides adequate oversight, reviews and approvals relevant to the Time and Effort Logs and Semi-Annual Certifications compliance requirements. The preparer of these reports will be a person knowledgeable of this requirement, and the documentation will also show that reports have been reviewed by another knowledgeable individual.

AN EQUAL OPPORTUNITY EMPLOYER

New Castle Community School Corporation

Community Education Center, 322 Elliott Avenue, New Castle, IN 47362

Mr. Stephen Fisher, *Superintendent*
Mr. William Pheffer, *Assistant Superintendent for Secondary Programs & Facilities*
Ms. Sherri Bergum, *Director of Curriculum & Elementary Programs*
Ms. Megan Bell, *Business Manager Treasurer*



(765) 521-7201
Fax: (765) 521-7268

FINDING 2015-003

ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency:	United States Department of Education
Federal Program:	Title I, Part A
CFDA Number:	84.010
Federal Award Number and Year:	13-3445, 14-3445, 15-3445
Pass-Through Entity:	Indiana Department of Education

NCCSC will establish a more effective internal control system, which will include segregation of duties, to be in compliance with the grant agreement. We will review our current system of internal controls over activities allowed and allowable costs to ensure that all transactions are approved by the grant administrator, this will include verification that all employees paid from Title I Grants are allowed. NCCSC will also implement a system that provides adequate oversight, reviews and approvals relevant to the Time and Effort Logs and Semi-Annual Certifications compliance requirements. The Preparer of these reports will be a person knowledgeable of this requirement, and the documentation will also show that the reports have been reviewed by another knowledgeable individual.

FINDING 2015-004

ELIGIBILITY

Federal Agency:	Department of Agriculture
Federal Program:	School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children
CFDA Number:	10.553, 10.555, 10.559
Federal Award Number and Year:	SY2013-14
Pass-Through Entity:	Indiana Department of Education

A new Food Service Director was hired on July 1, 2014. Internal controls were established at that time to ensure that all grant files were being retained in compliance with laws, regulations, and the provisions of grant agreements. NCCSC will continue to maintain controls to ensure compliance and comply with the eligibility compliance requirements of the food service programs.

AN EQUAL OPPORTUNITY EMPLOYER

New Castle Community School Corporation

Community Education Center, 322 Elliott Avenue, New Castle, IN 47362

Mr. Stephen Fisher, *Superintendent*
Mr. William Pheffer, *Assistant Superintendent for Secondary Programs & Facilities*
Ms. Sherri Bergum, *Director of Curriculum & Elementary Programs*
Ms. Megan Bell, *Business Manager Treasurer*



(765) 521-7201
Fax: (765) 521-7268

FINDING 2015-005

INTERNAL CONTROL OVER REPORTING AND SPECIAL TESTS AND PROVISIONS – VERIFICATION

Federal Agency:	Department of Agriculture
Federal Program:	School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children
CFDA Number:	10.553, 10.555, 10.559
Federal Award Number and Year:	SY2013-14 and SY2014-15
Pass-Through Entity:	Indiana Department of Education

NCCSC will establish internal controls, including segregation of duties, to be in compliance with the grant agreements. We will review our current system of internal controls over reporting and special tests and provisions to ensure adequate oversight, reviews and approvals relevant to monthly reimbursement claims, annual verification reports and annual reports.

The food service director will prepare the monthly reimbursement claims and the food service secretary will review the information prior to submission.

The food service secretary will prepare the annual verification report, and the food service director or other designee will review the information prior to submission.

The food service director will prepare the annual report, and the business manager will review the information prior to submission.

A handwritten signature in black ink that reads "Megan Bell". The signature is written in a cursive style and is positioned above a horizontal line.

Megan Bell
Business Manager/Treasurer
New Castle Community School Corporation

AN EQUAL OPPORTUNITY EMPLOYER

NEW CASTLE COMMUNITY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

OVERDRAWN CASH BALANCES

The financial statement presented in the Financial Statement and Federal Single Audit Report included the following fund with an overdrawn cash balance at June 30, 2014:

Fund	Amount Overdrawn
Retirement/Severance Bond Debt Service	\$ <u>14,736</u>

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

ACCOUNTING FOR PREPAID FOOD ACCOUNTS

Prepaid food receipts were not placed in Fund 8400 Prepaid Food, a clearing account, but were instead accounted for in the School Lunch Fund, Fund 800. The entire amount of prepaid food receipts was recognized in the School Lunch Fund, Fund 800, at the time of receipt as revenue, and not as applied from the clearing account as students withdrew lunch funds from their individual account balances.

Clearing Account Number 8400 - Prepaid Food has been established to account for prepaid food. The collections are to be receipted to 8410 with 8420 representing the transfers out of the clearing account and recognition in the appropriate revenue classifications (1611 to 1614 series) in the school Lunch Fund. The transfers should be made periodically and at the end of each month to appropriately classify meals (breakfast, lunch, etc.) when known (charged by student). Subsidiary records by student should be routinely reconciled to the cash balance and at month end. The School Food Prescribed Forms and any approved computerized Forms will be required to be maintained in the following manner to accurately account for prepaid items. . . . (The School Bulletin and Uniform Compliance Guidelines, September 2008)

NEW CASTLE COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on June 13, 2016, with Stephen Fisher, Superintendent of Schools; Megan Bell, Treasurer; and Sara E. Whitmer, Vice President of the School Board.