

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF

GREATER CLARK COUNTY SCHOOLS  
CLARK COUNTY, INDIANA

July 1, 2013 to June 30, 2015



**FILED**  
11/18/2016



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Executive Officer/Treasurer	Dr. Thomas Dykiel	07-01-13 to 06-30-17
Superintendent of Schools	Dr. Andrew T. Melin	07-01-13 to 06-30-18
President of the School Board	Christina R. Gilkey Mark Pavey	01-01-13 to 12-31-13 01-01-14 to 12-31-16



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE GREATER CLARK COUNTY SCHOOLS, CLARK COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of the Greater Clark County Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2013 to June 30, 2015, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Corporation's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2013 to June 30, 2015.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2013 to June 30, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, 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 financial statement taken as a whole.


*Other Information*

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated September 29, 2016, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

September 29, 2016



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE GREATER CLARK COUNTY SCHOOLS, CLARK COUNTY, INDIANA

We have audited, in accordance with 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 statement of the Greater Clark County Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2013 to June 30, 2015, and the related notes to the financial statement, and have issued our report thereon dated September 29, 2016, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the School Corporation'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 opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001 to be material weaknesses.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

**Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001.

**Greater Clark County Schools' Response to Findings**

The School Corporation's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

**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 School Corporation'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 School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

September 29, 2016

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the School Corporation. The financial statement and notes are presented as intended by the School Corporation.

GREATER CLARK COUNTY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended June 30, 2014 and 2015

Fund	Cash and Investments 07-01-13	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-14	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-15
General	\$ 5,394,385	\$ 73,875,590	\$ 71,651,449	\$ (342,524)	\$ 7,276,002	\$ 69,749,254	\$ 75,079,551	\$ (180,857)	\$ 1,764,848
Debt Service	3,631,196	13,291,751	11,108,314	(154,165)	5,660,468	10,288,074	9,940,630	(365,484)	5,642,428
Retirement/Severance Bond Debt Service	511,325	1,669,229	1,364,878	-	815,676	1,607,594	1,642,090	-	781,180
Capital Projects	4,055,030	9,084,983	9,116,186	-	4,023,827	9,047,585	9,317,442	273	3,754,243
School Transportation	2,403,755	6,345,316	6,568,486	24,461	2,205,046	6,635,663	6,552,589	45,092	2,333,212
School Bus Replacement	263,983	889,450	615,385	-	538,048	1,448,644	1,553,423	-	433,269
Rainy Day	3,663,611	-	444,213	500,000	3,719,398	-	983,969	350,000	3,085,429
Post-Retirement/Severance Future Benefits	-	55,760	55,760	-	-	30,120	30,120	-	-
Construction	50,127	123,465	36,401	-	137,191	-	201,364	-	(64,173)
School Lunch	213,086	4,427,559	4,815,608	-	(174,963)	5,175,222	5,193,057	-	(192,798)
Textbook Rental	176,897	794,836	518,951	154,165	606,947	779,878	1,051,536	365,484	700,773
Repair and Replacement	22,685	583,638	597,498	-	8,825	112,933	103,772	(273)	17,713
Self-Insurance	3,877,348	10,177,935	10,389,744	-	3,665,539	10,795,335	11,274,523	-	3,186,351
Levy Excess	926	-	-	-	926	-	-	-	926
Joint Services and Supply - Special Education Cooperative	349,482	2,143,411	1,990,534	1,198	503,557	2,147,866	2,094,712	-	556,711
Transport JNT SVC - Deaf/Blind	12,237	58,366	52,038	-	18,565	54,377	59,858	-	13,084
WHAS Crusade Grant FY 04	(4,750)	34,036	29,410	-	(124)	19,795	19,671	-	-
WHAS Crusade Grant - Sp Ed Co-op	(593)	27,012	26,450	-	(31)	25,000	24,969	-	-
CPR Training Programs	2,005	5,050	4,662	-	2,393	6,235	7,106	-	1,522
Alternative Education	23,363	19,381	26,638	-	16,106	34,391	27,220	-	23,277
Early Intervention Grant	-	50,000	41,998	-	8,002	60,000	68,002	-	-
Donations, Gifts and Trusts	8,603	4,667	7,744	-	5,526	16,918	16,559	-	5,885
After School Enrichment Program	2,216	2,952	2,927	-	2,241	2,736	2,694	-	2,283
Donations/ TEA Externship	-	-	-	-	-	2,500	-	-	2,500
Instr Supp/NW Pool-N Clark FDN	-	-	-	-	-	5,000	-	-	5,000
Instr Supp/CHS-IBM Stock Donations	-	-	-	-	-	116,069	8,859	-	107,210
Instr Supp/Duke-GR Remed Read	-	-	-	-	-	15,086	4,566	-	10,520
Special Education/ Instruc Supp FD	2,255	1,723	2,015	-	1,963	-	1,963	-	-
Gifts and Donations	77,633	103,379	121,935	-	59,077	172,893	90,835	-	141,135
GC Educ FD Sal Reimb/Liaison	(5,963)	12,002	12,194	-	(6,155)	12,388	6,233	-	-
Jeffboat Donation	3,541	-	3,541	-	-	-	-	-	-
Instruction Support Fund	377	-	377	-	-	-	-	-	-
Adult and Continuing Education	1,516	30,000	31,031	-	485	25,000	31,840	-	(6,355)
Extra-Curricular Activities	(2,233)	8,344	12,848	-	(6,737)	18,658	14,147	-	(2,226)
Extra-Curricular Activities/First Bk Card Clearing	-	2,016	2,016	-	-	10,363	10,366	-	(3)
Corporation Driver - Bus Trip Cost	(7,289)	37,315	38,321	-	(8,295)	43,525	46,374	-	(11,144)
Cultural Arts	-	3,400	3,400	-	-	-	-	-	-
Miscellaneous Program/Ebay FDN GRT	-	5,000	4,302	-	698	-	698	-	-
Marketing Fund/Misc Programs	10,161	26,490	27,745	-	8,906	27,742	27,480	-	9,168
Technology Dept/Misc Rev Fund	2,894	59,296	59,760	-	2,430	14,892	5,347	-	11,975
IASP - Just Say Know to Hunger	-	-	-	-	-	500	500	-	-
Miscellaneous/Enrichment Classes	-	6,685	6,650	-	35	3,080	910	-	2,205
YMCA - 2013/14 TEA Special Assignment	-	50,000	44,526	-	5,474	43,750	51,175	-	(1,951)
Nat'l Center for Families/Learn ELL	-	-	-	-	-	5,000	3,430	-	1,570
GCCS Buildings Spirit Funds	783	11,010	6,675	-	5,118	13,407	11,369	-	7,156
Instructional Supplemental Replace Library Books	8,261	2,484	1,898	-	8,847	2,559	1,708	-	9,698
Instruc Support/Misc Reimbsmts	(9,065)	15,741	6,676	-	-	-	-	-	-

The notes to the financial statement are an integral part of this statement.

GREATER CLARK COUNTY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended June 30, 2014 and 2015  
(Continued)

Fund	Cash and Investments 07-01-13	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-14	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-15
State Gifted and Talented Grant	15,828	62,214	71,281	-	6,761	64,383	49,593	-	21,551
G & T - Making A Difference Grt	-	10,358	10,358	-	-	23,103	23,103	-	-
Education Technology	-	1,359,622	1,359,622	-	-	1,957,300	1,957,300	-	-
Medicaid Reimbursement	30,205	96,730	-	(104,520)	22,415	104,810	-	(103,097)	24,128
Secured Schools Safety Grant	-	25,000	50,000	-	(25,000)	37,938	-	-	12,938
Extra-Curricular Activities	411	1,558	1,345	-	624	1,352	1,093	-	883
Scholarships and Awards	6,849	-	6,849	-	-	-	-	-	-
Non-English Speaking Programs P.L. 273-1999	(955)	55,454	33,363	-	21,136	60,371	55,753	-	25,754
School Technology	40,977	256,865	242,953	-	54,889	275,083	215,196	-	114,776
Performance Based Awards	-	-	-	-	-	226,338	226,338	-	-
IREAD K-2 Stipd For Reimb Cost	411	-	207	-	204	-	204	-	-
Don't Use CY2016 CTE Awareness	-	-	-	-	-	37,553	56,614	-	(19,061)
Innovative School Improvement Grant	(858)	306,119	305,261	-	-	-	-	-	-
ITPC:YTS Survey Proceeds	907	-	627	-	280	250	-	-	530
Miscellaneous/ISDH-Survey Oral Health	-	300	-	-	300	-	300	-	-
Miscellaneous/YRBS Youth Risk Behavior Survey	-	-	-	-	-	400	-	-	400
Delinquent Children	(2,431)	105,298	105,988	-	(3,121)	137,776	139,228	-	(4,573)
P.L. 103-382 ECIA Title I	(91,425)	2,767,296	2,778,116	-	(102,245)	2,551,044	2,658,352	-	(209,553)
IDEA	18,702	3,753,061	3,886,153	-	(114,390)	3,635,828	3,666,761	-	(145,323)
PL105-17 IDEA Part B - TA Grant	-	36,747	36,747	-	-	9,227	21,556	-	(12,329)
Part B Idea/Targeted Funds Grant	(16)	4,591	4,575	-	-	-	-	-	-
Federal Assistance Educational Preschool Handicapped	(4,652)	158,611	158,671	-	(4,712)	175,005	175,145	-	(4,852)
Team Nutrition Training Grants	-	1,000	1,000	-	-	1,600	560	-	1,040
Nutrition Grant - Breakfast	-	2,250	2,250	-	-	-	-	-	-
Other/School Wellness Grant	-	-	-	-	-	1,200	1,375	-	(175)
Perkins Vocational Counselor	7,606	-	7,606	-	-	-	-	-	-
Medicaid Reimbursement - Federal	228,371	492,399	208,508	(30,889)	481,373	415,447	439,027	(32,834)	424,959
IN Gov. Council CIF Grant - Tran Fair	-	-	-	-	-	1,901	1,901	-	-
Improving Teaching Quality, No Child Left, Title II, Part A	(12,424)	324,268	323,851	-	(12,007)	529,388	567,457	-	(50,076)
E-Learning Regional Conference	(88)	16,569	16,481	-	-	15,375	15,596	-	(221)
Title III - Language Instruction	(5,878)	82,249	80,635	(381)	(4,645)	97,651	96,109	-	(3,103)
Title III - Language Instruction C/O	-	1,189	1,570	381	-	-	-	-	-
Title III - WIDA	-	-	-	-	-	2,258	2,258	-	-
IAC/REG Init Grant/Arts Project Support	-	5,674	6,994	-	(1,320)	1,867	547	-	-
Qualified School Construction Bond	67,761	-	64,538	386	3,609	-	3,620	11	-
Prepaid Meals	(52,904)	1,260,484	1,234,400	-	(26,820)	1,212,348	1,210,537	-	(25,009)
Payroll	1,592,813	80,138,852	80,266,479	-	1,465,186	81,571,457	81,561,330	-	1,475,313
<b>Totals</b>	<b>\$ 26,578,998</b>	<b>\$ 215,364,030</b>	<b>\$ 211,117,612</b>	<b>\$ 48,112</b>	<b>\$ 30,873,528</b>	<b>\$ 211,718,285</b>	<b>\$ 218,709,510</b>	<b>\$ 78,315</b>	<b>\$ 23,960,618</b>

The notes to the financial statement are an integral part of this statement.

GREATER CLARK COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

School Corporation, as used herein, shall include, but is not limited to, school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The accompanying financial statement presents the financial information for the School Corporation.

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Local sources, which include taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, School Corporation activities, revenue from community services activities, and other revenue from local sources.

Intermediate sources, which include distributions from the County for fees collected for or on behalf of the School Corporation including educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

GREATER CLARK COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State sources, which include distributions from the State of Indiana and are to be used by the School Corporation for various purposes. Included in state sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Federal sources, which include distributions from the federal government and are to be used by the School Corporation for various purposes. Included in federal sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Temporary loans, which include money received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

Interfund loans, which include money temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

Other receipts, which include amounts received from various sources including, but not limited to, the following: return of petty cash, return of cash change, insurance claims for losses, sale of securities, and other receipts not listed in another category above.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Instruction, which includes outflows for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

Support services, which include outflows for support services related to students, instruction, general administration, and school administration. It also includes outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services, which include outflows for food service operations and community service operations.

Facilities acquisition and construction, which includes outflows for the acquisition, development, construction, and improvement of new and existing facilities.

Debt services, which include fixed obligations resulting from financial transactions previously entered into by the School Corporation. It includes all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

Nonprogrammed charges, which include outflows for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

GREATER CLARK COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Interfund loans, which include money temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

*F. Other Financing Sources and Uses*

Other financing sources and uses are presented in the aggregate on the face of the financial statement. The aggregate other financing sources and uses include the following:

Proceeds of long-term debt, which includes money received in relation to the issuance of bonds or other long-term debt issues.

Sale of capital assets, which includes money received when land, buildings, or equipment owned by the School Corporation is sold.

Transfers in, which includes money received by one fund as a result of transferring money from another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

Transfers out, which includes money paid by one fund to another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the School Corporation. The money accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the School Corporation in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the School Corporation submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were



GREATER CLARK COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the School Corporation to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The School Corporation may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

GREATER CLARK COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

*B. Teachers' Retirement Fund*

*Plan Description*

The Indiana Teachers' Retirement Fund (TRF) is a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRF plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 286-3544

*Funding Policy and Annual Pension Cost*

The School Corporation contributes the employer's share to TRF for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995, is considered to be an obligation of, and is paid by, the State of Indiana.

GREATER CLARK COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash balances. This is a result of some funds being set up for reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2014 or 2015. Deficits in cash balances were also a result of disbursements exceeding receipts due to the underestimation of current requirements for some funds. These deficits are to be repaid from future receipts.

**Note 8. Holding Corporation**

The School Corporation has entered into a capital lease with the Greater Clark Building Corporation (the lessor). The Lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The Lessor has been determined to be a related-party of the School Corporation. Lease payments during the years ending June 30, 2014 and 2015, totaled \$8,092,094 and \$385,140, respectively.

The School Corporation has entered into a capital lease with the Greater Clark County School Building Corporation (the lessor). The Lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The Lessor has been determined to be a related-party of the School Corporation. Lease payments during the years ending June 30, 2014 and 2015, totaled \$2,228,255 and \$8,340,515, respectively.

**Note 9. Other Postemployment Benefits**

The School Corporation provides to eligible retirees and their spouses the following benefits: group comprehensive major medical program. This benefit poses a liability to the School Corporation for this year and in future years. Information regarding this benefit can be obtained by contacting the School Corporation.

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## OTHER INFORMATION - UNAUDITED

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://mustang.doe.state.in.us/TRENDS/fin.cfm>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's Office. Additionally, some financial information of the School Corporation can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the School Corporation Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2014

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Post- Retirement/ Severance Future Benefits	Construction
Cash and investments - beginning	\$ 5,394,385	\$ 3,631,196	\$ 511,325	\$ 4,055,030	\$ 2,403,755	\$ 263,983	\$ 3,663,611	\$ -	\$ 50,127
Receipts:									
Local sources	658,915	13,253,712	1,294,229	7,084,983	4,455,316	789,450	-	55,760	123,465
Intermediate sources	44	-	-	-	-	-	-	-	-
State sources	67,987,710	-	-	-	-	-	-	-	-
Federal sources	763,921	38,039	-	-	-	-	-	-	-
Temporary loans	4,250,000	-	-	2,000,000	1,750,000	-	-	-	-
Interfund loans	215,000	-	375,000	-	140,000	100,000	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	73,875,590	13,291,751	1,669,229	9,084,983	6,345,316	889,450	-	55,760	123,465
Disbursements:									
Instruction	48,847,432	-	-	-	-	-	444,213	-	-
Support services	16,833,111	-	-	3,914,241	4,718,486	488,385	-	55,760	-
Noninstructional services	1,255,906	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	3,151,945	-	-	-	-	36,401
Debt services	4,100,000	11,108,314	1,276,878	2,050,000	1,850,000	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	615,000	-	88,000	-	-	127,000	-	-	-
Total disbursements	71,651,449	11,108,314	1,364,878	9,116,186	6,568,486	615,385	444,213	55,760	36,401
Excess (deficiency) of receipts over disbursements	2,224,141	2,183,437	304,351	(31,203)	(223,170)	274,065	(444,213)	-	87,064
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	46,528	-	-	-	-	-	-	-	-
Transfers in	110,948	-	-	-	24,461	-	500,000	-	-
Transfers out	(500,000)	(154,165)	-	-	-	-	-	-	-
Total other financing sources (uses)	(342,524)	(154,165)	-	-	24,461	-	500,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,881,617	2,029,272	304,351	(31,203)	(198,709)	274,065	55,787	-	87,064
Cash and investments - ending	\$ 7,276,002	\$ 5,660,468	\$ 815,676	\$ 4,023,827	\$ 2,205,046	\$ 538,048	\$ 3,719,398	\$ -	\$ 137,191

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2014  
 (Continued)

	School Lunch	Textbook Rental	Repair and Replacement	Self- Insurance	Levy Excess	Joint Services and Supply - Special Education Cooperative	Transport JNT SVC - Deaf/Blind	WHAS Crusade Grant FY 04	WHAS Crusade Grant - Sp Ed Co-op
Cash and investments - beginning	\$ 213,086	\$ 176,897	\$ 22,685	\$ 3,877,348	\$ 926	\$ 349,482	\$ 12,237	\$ (4,750)	\$ (593)
Receipts:									
Local sources	1,266,046	356,827	2,472	10,177,935	-	2,142,785	58,366	34,036	27,012
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	26,823	438,009	-	-	-	-	-	-	-
Federal sources	3,134,690	-	-	-	-	626	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	581,166	-	-	-	-	-	-
Total receipts	<u>4,427,559</u>	<u>794,836</u>	<u>583,638</u>	<u>10,177,935</u>	<u>-</u>	<u>2,143,411</u>	<u>58,366</u>	<u>34,036</u>	<u>27,012</u>
Disbursements:									
Instruction	-	21,905	-	-	-	1,474,967	-	29,410	26,450
Support services	52,817	496,831	29,350	5,487	-	302,626	49,785	-	-
Noninstructional services	4,762,791	-	-	-	-	212,941	-	-	-
Facilities acquisition and construction	-	215	568,148	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	10,384,257	-	-	2,253	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	<u>4,815,608</u>	<u>518,951</u>	<u>597,498</u>	<u>10,389,744</u>	<u>-</u>	<u>1,990,534</u>	<u>52,038</u>	<u>29,410</u>	<u>26,450</u>
Excess (deficiency) of receipts over disbursements	<u>(388,049)</u>	<u>275,885</u>	<u>(13,860)</u>	<u>(211,809)</u>	<u>-</u>	<u>152,877</u>	<u>6,328</u>	<u>4,626</u>	<u>562</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	1,198	-	-	-
Transfers in	-	154,165	-	-	-	237,783	-	-	-
Transfers out	-	-	-	-	-	(237,783)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>154,165</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,198</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(388,049)</u>	<u>430,050</u>	<u>(13,860)</u>	<u>(211,809)</u>	<u>-</u>	<u>154,075</u>	<u>6,328</u>	<u>4,626</u>	<u>562</u>
Cash and investments - ending	<u>\$ (174,963)</u>	<u>\$ 606,947</u>	<u>\$ 8,825</u>	<u>\$ 3,665,539</u>	<u>\$ 926</u>	<u>\$ 503,557</u>	<u>\$ 18,565</u>	<u>\$ (124)</u>	<u>\$ (31)</u>

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2014  
 (Continued)

	CPR Training Programs	Alternative Education	Early Intervention Grant	Donations, Gifts, and Trusts	After School Enrichment Program	Donations/ TEA Externship	Instr Supp/ NW Pool-N Clark FDN	Instr Supp/ CHS-IBM Stock Donations	Instr Supp/ Duke-GrRemed Read
Cash and investments - beginning	\$ 2,005	\$ 23,363	\$ -	\$ 8,603	\$ 2,216	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	5,050	-	-	4,667	2,952	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	19,381	50,000	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	5,050	19,381	50,000	4,667	2,952	-	-	-	-
Disbursements:									
Instruction	-	26,638	-	382	2,927	-	-	-	-
Support services	4,662	-	41,998	7,362	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	4,662	26,638	41,998	7,744	2,927	-	-	-	-
Excess (deficiency) of receipts over disbursements	388	(7,257)	8,002	(3,077)	25	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	388	(7,257)	8,002	(3,077)	25	-	-	-	-
Cash and investments - ending	\$ 2,393	\$ 16,106	\$ 8,002	\$ 5,526	\$ 2,241	\$ -	\$ -	\$ -	\$ -



GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2014  
 (Continued)

	Special Education/ Instuc Supp FD	Gifts and Donations	GC Educ FD Sal Reimb/Liaison	Jeffboat Donation	Instruction Support Fund	Adult and Continuing Education	Extra- Curricular Activities	Extra-Curricular Activities/ First Bk Card Clearing	Corporation Driver - Bus Trip Cost
Cash and investments - beginning	\$ 2,255	\$ 77,633	\$ (5,963)	\$ 3,541	\$ 377	\$ 1,516	\$ (2,233)	\$ -	\$ (7,289)
Receipts:									
Local sources	1,723	103,379	12,002	-	-	30,000	8,344	2,016	37,315
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,723	103,379	12,002	-	-	30,000	8,344	2,016	37,315
Disbursements:									
Instruction	-	121,565	-	3,541	377	31,031	-	-	-
Support services	2,015	370	12,194	-	-	-	-	2,016	38,321
Noninstructional services	-	-	-	-	-	-	12,848	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	2,015	121,935	12,194	3,541	377	31,031	12,848	2,016	38,321
Excess (deficiency) of receipts over disbursements	(292)	(18,556)	(192)	(3,541)	(377)	(1,031)	(4,504)	-	(1,006)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(292)	(18,556)	(192)	(3,541)	(377)	(1,031)	(4,504)	-	(1,006)
Cash and investments - ending	\$ 1,963	\$ 59,077	\$ (6,155)	\$ -	\$ -	\$ 485	\$ (6,737)	\$ -	\$ (8,295)

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2014  
 (Continued)

	Cultural Arts	Miscellaneous Program/ Ebay FDN GRT	Marketing Fund/Misc Programs	Technology Dept/Misc Rev Fund	IASP - Just Say Know to Hunger	Miscellaneous/ Enrichment Classes	YMCA - 2013/14 TEA Special Assignment	Nat'l Center for Families/ Learn ELL	GCCS Buildings Spirit Funds
Cash and investments - beginning	\$ -	\$ -	\$ 10,161	\$ 2,894	\$ -	\$ -	\$ -	\$ -	\$ 783
Receipts:									
Local sources	3,400	5,000	26,490	59,296	-	6,685	50,000	-	11,010
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	3,400	5,000	26,490	59,296	-	6,685	50,000	-	11,010
Disbursements:									
Instruction	3,400	4,302	-	-	-	6,370	-	-	-
Support services	-	-	27,745	59,760	-	280	-	-	-
Noninstructional services	-	-	-	-	-	-	44,526	-	6,675
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	3,400	4,302	27,745	59,760	-	6,650	44,526	-	6,675
Excess (deficiency) of receipts over disbursements	-	698	(1,255)	(464)	-	35	5,474	-	4,335
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	698	(1,255)	(464)	-	35	5,474	-	4,335
Cash and investments - ending	\$ -	\$ 698	\$ 8,906	\$ 2,430	\$ -	\$ 35	\$ 5,474	\$ -	\$ 5,118

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2014  
 (Continued)

	Instructional Supplemental Replace Library Books	Instruc Support/Misc Reimbsmts	State Gifted and Talented Grant	G & T - Making A Difference Grt	Education Technology	Medicaid Reimbursement	Secured Schools Safety Grant	Extra- Curricular Activities
Cash and investments - beginning	\$ 8,261	\$ (9,065)	\$ 15,828	\$ -	\$ -	\$ 30,205	\$ -	\$ 411
Receipts:								
Local sources	2,484	-	-	-	-	-	-	1,558
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	15,741	62,214	10,358	1,359,622	96,730	25,000	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,484</u>	<u>15,741</u>	<u>62,214</u>	<u>10,358</u>	<u>1,359,622</u>	<u>96,730</u>	<u>25,000</u>	<u>1,558</u>
Disbursements:								
Instruction	-	6,676	71,281	10,358	-	-	-	-
Support services	1,898	-	-	-	40,420	-	50,000	1,345
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	1,319,202	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>1,898</u>	<u>6,676</u>	<u>71,281</u>	<u>10,358</u>	<u>1,359,622</u>	<u>-</u>	<u>50,000</u>	<u>1,345</u>
Excess (deficiency) of receipts over disbursements	<u>586</u>	<u>9,065</u>	<u>(9,067)</u>	<u>-</u>	<u>-</u>	<u>96,730</u>	<u>(25,000)</u>	<u>213</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(104,520)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(104,520)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>586</u>	<u>9,065</u>	<u>(9,067)</u>	<u>-</u>	<u>-</u>	<u>(7,790)</u>	<u>(25,000)</u>	<u>213</u>
Cash and investments - ending	<u>\$ 8,847</u>	<u>\$ -</u>	<u>\$ 6,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,415</u>	<u>\$ (25,000)</u>	<u>\$ 624</u>

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2014  
 (Continued)

	Scholarships and Awards	Non-English Speaking Programs P.L. 273-1999	School Technology	Performance Based Awards	IREAD K-2 Stipd For Reimb Cost	Don't Use CY2016 CTE Awareness	Innovative School Improvement Grant	ITPC:IYTS Survey Proceeds
Cash and investments - beginning	\$ 6,849	\$ (955)	\$ 40,977	\$ -	\$ 411	\$ -	\$ (858)	\$ 907
Receipts:								
Local sources	-	-	365	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	55,454	256,500	-	-	-	306,119	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	55,454	256,865	-	-	-	306,119	-
Disbursements:								
Instruction	-	33,363	-	-	207	-	-	627
Support services	6,849	-	242,953	-	-	-	305,261	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	6,849	33,363	242,953	-	207	-	305,261	627
Excess (deficiency) of receipts over disbursements	(6,849)	22,091	13,912	-	(207)	-	858	(627)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,849)	22,091	13,912	-	(207)	-	858	(627)
Cash and investments - ending	\$ -	\$ 21,136	\$ 54,889	\$ -	\$ 204	\$ -	\$ -	\$ 280

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2014  
 (Continued)

	Miscellaneous/ ISDH-Survey Oral Health	Miscellaneous/ YRBS Youth Risk Behavior Survey	Delinquent Children	P.L. 103-382 ECIA Title I	IDEA	PL105-17 Idea Part B - TA Grant	Part B Idea/Targeted Funds Grant	Federal Assistance Educational Preschool Handicapped
Cash and investments - beginning	\$ -	\$ -	\$ (2,431)	\$ (91,425)	\$ 18,702	\$ -	\$ (16)	\$ (4,652)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	300	-	-	-	-	-	-	-
Federal sources	-	-	105,298	2,767,296	3,753,061	36,747	4,591	158,611
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	300	-	105,298	2,767,296	3,753,061	36,747	4,591	158,611
Disbursements:								
Instruction	-	-	33,104	1,917,111	2,586,506	36,747	4,575	158,671
Support services	-	-	72,884	736,960	1,190,223	-	-	-
Noninstructional services	-	-	-	124,045	109,424	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	105,988	2,778,116	3,886,153	36,747	4,575	158,671
Excess (deficiency) of receipts over disbursements	300	-	(690)	(10,820)	(133,092)	-	16	(60)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	46,062	532,631	-	-	-	11,439
Transfers out	-	-	(46,062)	(532,631)	-	-	-	(11,439)
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	300	-	(690)	(10,820)	(133,092)	-	16	(60)
Cash and investments - ending	\$ 300	\$ -	\$ (3,121)	\$ (102,245)	\$ (114,390)	\$ -	\$ -	\$ (4,712)

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2014  
 (Continued)

	Team Nutrition Training Grants	Nutrition Grant - Breakfast	Other/ School Wellness Grant	Perkins Vocational Counselor	Medicaid Reimbursement - Federal	IN Gov. Council CIF Grant - Tran Fair	Improving Teaching Quality, No Child Left, Title II, Part A	E-Learning Regional Conference
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 7,606	\$ 228,371	\$ -	\$ (12,424)	\$ (88)
Receipts:								
Local sources	-	-	-	-	287	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	1,000	2,250	-	-	492,112	-	324,268	16,569
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	1,000	2,250	-	-	492,399	-	324,268	16,569
Disbursements:								
Instruction	-	2,250	-	7,606	208,508	-	290,083	-
Support services	-	-	-	-	-	-	-	16,481
Noninstructional services	1,000	-	-	-	-	-	21,784	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	11,984	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	1,000	2,250	-	7,606	208,508	-	323,851	16,481
Excess (deficiency) of receipts over disbursements	-	-	-	(7,606)	283,891	-	417	88
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(30,889)	-	-	-
Total other financing sources (uses)	-	-	-	-	(30,889)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(7,606)	253,002	-	417	88
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 481,373	\$ -	\$ (12,007)	\$ -

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2014  
 (Continued)

	Title III - Language Instruction	Title III - Language Instruction C/O	Title III - WIDA	IAC/REG Initial Grant/ Arts Project Support	Qualified School Construction Bond	Prepaid Meals	Payroll	Totals
Cash and investments - beginning	\$ (5,878)	\$ -	\$ -	\$ -	\$ 67,761	\$ (52,904)	\$ 1,592,813	\$ 26,578,998
Receipts:								
Local sources	-	-	-	-	-	-	-	42,155,332
Intermediate sources	-	-	-	-	-	-	-	44
State sources	-	-	-	-	-	-	-	70,709,961
Federal sources	82,249	1,189	-	5,674	-	-	-	11,688,191
Temporary loans	-	-	-	-	-	-	-	8,000,000
Interfund loans	-	-	-	-	-	-	-	830,000
Other receipts	-	-	-	-	-	1,260,484	80,138,852	81,980,502
Total receipts	82,249	1,189	-	5,674	-	1,260,484	80,138,852	215,364,030
Disbursements:								
Instruction	80,635	1,570	-	6,994	-	-	-	56,501,782
Support services	-	-	-	-	-	-	-	29,808,876
Noninstructional services	-	-	-	-	-	-	-	6,551,940
Facilities acquisition and construction	-	-	-	-	64,538	-	-	5,140,449
Debt services	-	-	-	-	-	-	-	20,385,192
Nonprogrammed charges	-	-	-	-	-	1,234,400	80,266,479	91,899,373
Interfund loans	-	-	-	-	-	-	-	830,000
Total disbursements	80,635	1,570	-	6,994	64,538	1,234,400	80,266,479	211,117,612
Excess (deficiency) of receipts over disbursements	1,614	(381)	-	(1,320)	(64,538)	26,084	(127,627)	4,246,418
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	386	-	-	386
Sale of capital assets	-	-	-	-	-	-	-	47,726
Transfers in	-	381	-	-	-	-	-	1,617,870
Transfers out	(381)	-	-	-	-	-	-	(1,617,870)
Total other financing sources (uses)	(381)	381	-	-	386	-	-	48,112
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,233	-	-	(1,320)	(64,152)	26,084	(127,627)	4,294,530
Cash and investments - ending	\$ (4,645)	\$ -	\$ -	\$ (1,320)	\$ 3,609	\$ (26,820)	\$ 1,465,186	\$ 30,873,528

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2015

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Post-Retirement/ Severance Future Benefits	Construction
Cash and investments - beginning	\$ 7,276,002	\$ 5,660,468	\$ 815,676	\$ 4,023,827	\$ 2,205,046	\$ 538,048	\$ 3,719,398	\$ -	\$ 137,191
Receipts:									
Local sources	640,942	10,214,470	1,372,594	6,447,585	4,549,663	1,116,284	-	30,120	-
Intermediate sources	16	-	-	-	-	-	-	-	-
State sources	67,653,183	-	-	-	-	-	-	-	-
Federal sources	750,113	73,604	-	-	-	-	-	-	-
Temporary loans	-	-	-	2,600,000	2,086,000	-	-	-	-
Interfund loans	705,000	-	235,000	-	-	315,000	-	-	-
Other receipts	-	-	-	-	-	17,360	-	-	-
Total receipts	69,749,254	10,288,074	1,607,594	9,047,585	6,635,663	1,448,644	-	30,120	-
Disbursements:									
Instruction	51,807,712	-	-	-	-	-	355,647	-	-
Support services	17,604,219	-	-	4,614,090	4,662,589	1,363,423	168,322	30,120	-
Noninstructional services	1,327,620	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	2,703,352	-	-	-	-	201,364
Debt services	4,250,000	9,940,630	1,267,090	2,000,000	1,750,000	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	90,000	-	375,000	-	140,000	190,000	460,000	-	-
Total disbursements	75,079,551	9,940,630	1,642,090	9,317,442	6,552,589	1,553,423	983,969	30,120	201,364
Excess (deficiency) of receipts over disbursements	(5,330,297)	347,444	(34,496)	(269,857)	83,074	(104,779)	(983,969)	-	(201,364)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	59,808	-	-	-	18,496	-	-	-	-
Transfers in	109,335	-	-	352,932	26,596	-	350,000	-	-
Transfers out	(350,000)	(365,484)	-	(352,659)	-	-	-	-	-
Total other financing sources (uses)	(180,857)	(365,484)	-	273	45,092	-	350,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,511,154)	(18,040)	(34,496)	(269,584)	128,166	(104,779)	(633,969)	-	(201,364)
Cash and investments - ending	\$ 1,764,848	\$ 5,642,428	\$ 781,180	\$ 3,754,243	\$ 2,333,212	\$ 433,269	\$ 3,085,429	\$ -	\$ (64,173)



GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2015  
 (Continued)

	School Lunch	Textbook Rental	Repair and Replacement	Self- Insurance	Levy Excess	Joint Services and Supply - Special Education Cooperative	Transport JNT SVC - Deaf/Blind	WHAS Crusade Grant FY 04	WHAS Crusade Grant - Sp Ed Co-op
Cash and investments - beginning	\$ (174,963)	\$ 606,947	\$ 8,825	\$ 3,665,539	\$ 926	\$ 503,557	\$ 18,565	\$ (124)	\$ (31)
Receipts:									
Local sources	1,342,639	330,412	5,786	10,795,335	-	2,146,255	54,377	19,795	25,000
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	30,004	449,466	-	-	-	-	-	-	-
Federal sources	3,802,579	-	-	-	-	1,611	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	107,147	-	-	-	-	-	-
Total receipts	5,175,222	779,878	112,933	10,795,335	-	2,147,866	54,377	19,795	25,000
Disbursements:									
Instruction	-	22,342	450	-	-	1,561,798	-	19,671	24,969
Support services	234,805	1,029,194	103,170	-	-	308,036	57,693	-	-
Noninstructional services	4,958,252	-	-	-	-	224,878	-	-	-
Facilities acquisition and construction	-	-	152	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	11,274,523	-	-	2,165	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	5,193,057	1,051,536	103,772	11,274,523	-	2,094,712	59,858	19,671	24,969
Excess (deficiency) of receipts over disbursements	(17,835)	(271,658)	9,161	(479,188)	-	53,154	(5,481)	124	31
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	365,484	-	-	-	293,330	-	-	-
Transfers out	-	-	(273)	-	-	(293,330)	-	-	-
Total other financing sources (uses)	-	365,484	(273)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,835)	93,826	8,888	(479,188)	-	53,154	(5,481)	124	31
Cash and investments - ending	\$ (192,798)	\$ 700,773	\$ 17,713	\$ 3,186,351	\$ 926	\$ 556,711	\$ 13,084	\$ -	\$ -

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2014  
 (Continued)

	CPR Training Programs	Alternative Education	Early Intervention Grant	Donations/ Gifts, and Trusts	After School Enrichment Program	Donations/ TEA Externship	Instr Supp/ NW Pool-N Clark FDN	Instr Supp/ CHS-IBM Stock Donations	Instr Supp/ Duke-GrRemed Read
Cash and investments - beginning	\$ 2,005	\$ 23,363	\$ -	\$ 8,603	\$ 2,216	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	5,050	-	-	4,667	2,952	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	19,381	50,000	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	5,050	19,381	50,000	4,667	2,952	-	-	-	-
Disbursements:									
Instruction	-	26,638	-	382	2,927	-	-	-	-
Support services	4,662	-	41,998	7,362	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	4,662	26,638	41,998	7,744	2,927	-	-	-	-
Excess (deficiency) of receipts over disbursements	388	(7,257)	8,002	(3,077)	25	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	388	(7,257)	8,002	(3,077)	25	-	-	-	-
Cash and investments - ending	\$ 2,393	\$ 16,106	\$ 8,002	\$ 5,526	\$ 2,241	\$ -	\$ -	\$ -	\$ -

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2015  
 (Continued)

	Special Education/ Instuc Supp FD	Gifts and Donations	GC Educ FD Sal Reimb/Liaison	Jeffboat Donation	Instruction Support Fund	Adult and Continuing Education	Extra- Curricular Activities	Extra-Curricular Activities/ First Bk Card Clearing	Corporation Driver - Bus Trip Cost
Cash and investments - beginning	\$ 1,963	\$ 59,077	\$ (6,155)	\$ -	\$ -	\$ 485	\$ (6,737)	\$ -	\$ (8,295)
Receipts:									
Local sources	-	172,893	12,388	-	-	25,000	18,658	10,363	43,525
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	172,893	12,388	-	-	25,000	18,658	10,363	43,525
Disbursements:									
Instruction	-	48,818	-	-	-	31,840	-	-	-
Support services	1,963	21,756	6,233	-	-	-	1,653	10,366	46,374
Noninstructional services	-	-	-	-	-	-	12,494	-	-
Facilities acquisition and construction	-	20,261	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	1,963	90,835	6,233	-	-	31,840	14,147	10,366	46,374
Excess (deficiency) of receipts over disbursements	(1,963)	82,058	6,155	-	-	(6,840)	4,511	(3)	(2,849)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,963)	82,058	6,155	-	-	(6,840)	4,511	(3)	(2,849)
Cash and investments - ending	\$ -	\$ 141,135	\$ -	\$ -	\$ -	\$ (6,355)	\$ (2,226)	\$ (3)	\$ (11,144)

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2015  
 (Continued)

	Cultural Arts	Miscellaneous Program/ Ebay FDN GRT	Marketing Fund/Misc Programs	Technology Dept/Misc Rev Fund	IASP - Just Say Know to Hunger	Miscellaneous/ Enrichment Classes	YMCA - 2013/14 TEA Special Assignment	Nat'l Center for Families/ Learn ELL	GCCS Buildings Spirit Funds
Cash and investments - beginning	\$ -	\$ 698	\$ 8,906	\$ 2,430	\$ -	\$ 35	\$ 5,474	\$ -	\$ 5,118
Receipts:									
Local sources	-	-	27,742	14,892	-	3,080	43,750	-	13,407
Intermediate sources	-	-	-	-	500	-	-	5,000	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	27,742	14,892	500	3,080	43,750	5,000	13,407
Disbursements:									
Instruction	-	698	-	-	500	875	-	3,430	-
Support services	-	-	27,480	5,347	-	35	-	-	15
Noninstructional services	-	-	-	-	-	-	51,175	-	11,354
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	698	27,480	5,347	500	910	51,175	3,430	11,369
Excess (deficiency) of receipts over disbursements	-	(698)	262	9,545	-	2,170	(7,425)	1,570	2,038
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(698)	262	9,545	-	2,170	(7,425)	1,570	2,038
Cash and investments - ending	\$ -	\$ -	\$ 9,168	\$ 11,975	\$ -	\$ 2,205	\$ (1,951)	\$ 1,570	\$ 7,156

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2015  
 (Continued)

	Instructional Supplemental Replace Library Books	Instruc Support/Misc Reimbsmts	State Gifted and Talented Grant	G & T - Making A Difference Grt	Education Technology	Medicaid Reimbursement	Secured Schools Safety Grant	Extra- Curricular Activities
Cash and investments - beginning	\$ 8,847	\$ -	\$ 6,761	\$ -	\$ -	\$ 22,415	\$ (25,000)	\$ 624
Receipts:								
Local sources	2,559	-	-	3,500	-	-	-	1,352
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	64,383	19,603	1,957,300	104,810	37,938	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,559</u>	<u>-</u>	<u>64,383</u>	<u>23,103</u>	<u>1,957,300</u>	<u>104,810</u>	<u>37,938</u>	<u>1,352</u>
Disbursements:								
Instruction	6	-	49,593	20,603	-	-	-	-
Support services	1,702	-	-	2,500	-	-	-	1,093
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	1,957,300	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>1,708</u>	<u>-</u>	<u>49,593</u>	<u>23,103</u>	<u>1,957,300</u>	<u>-</u>	<u>-</u>	<u>1,093</u>
Excess (deficiency) of receipts over disbursements	<u>851</u>	<u>-</u>	<u>14,790</u>	<u>-</u>	<u>-</u>	<u>104,810</u>	<u>37,938</u>	<u>259</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(103,097)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(103,097)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>851</u>	<u>-</u>	<u>14,790</u>	<u>-</u>	<u>-</u>	<u>1,713</u>	<u>37,938</u>	<u>259</u>
Cash and investments - ending	<u>\$ 9,698</u>	<u>\$ -</u>	<u>\$ 21,551</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,128</u>	<u>\$ 12,938</u>	<u>\$ 883</u>

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2015  
 (Continued)

	Scholarships and Awards	Non-English Speaking Programs P.L. 273-1999	School Technology	Performance Based Awards	IREAD K-2 Stipd For Reimb Cost	Don't Use CY2016 CTE Awareness	Innovative School Improvement Grant	ITPC:IYTS Survey Proceeds
Cash and investments - beginning	\$ -	\$ 21,136	\$ 54,889	\$ -	\$ 204	\$ -	\$ -	\$ 280
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	60,371	275,083	226,338	-	37,553	-	250
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	60,371	275,083	226,338	-	37,553	-	250
Disbursements:								
Instruction	-	55,753	-	-	204	-	-	-
Support services	-	-	212,796	226,338	-	56,614	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	2,400	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	55,753	215,196	226,338	204	56,614	-	-
Excess (deficiency) of receipts over disbursements	-	4,618	59,887	-	(204)	(19,061)	-	250
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	4,618	59,887	-	(204)	(19,061)	-	250
Cash and investments - ending	\$ -	\$ 25,754	\$ 114,776	\$ -	\$ -	\$ (19,061)	\$ -	\$ 530

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2015  
 (Continued)

	Miscellaneous/ ISDH-Survey Oral Health	Miscellaneous/ YRBS Youth Risk Behavior Survey	Delinquent Children	P.L. 103-382 ECIA Title I	IDEA	PL105-17 Idea Part B - TA Grant	Part B Idea/Targeted Funds Grant	Federal Assistance Educational Preschool Handicapped
Cash and investments - beginning	\$ 300	\$ -	\$ (3,121)	\$ (102,245)	\$ (114,390)	\$ -	\$ -	\$ (4,712)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	400	-	-	-	-	-	-
Federal sources	-	-	137,776	2,551,044	3,635,828	9,227	-	175,005
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	400	137,776	2,551,044	3,635,828	9,227	-	175,005
Disbursements:								
Instruction	300	-	26,039	1,783,483	2,336,238	21,556	-	174,649
Support services	-	-	113,189	760,932	1,231,248	-	-	-
Noninstructional services	-	-	-	113,937	99,275	-	-	496
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	300	-	139,228	2,658,352	3,666,761	21,556	-	175,145
Excess (deficiency) of receipts over disbursements	(300)	400	(1,452)	(107,308)	(30,933)	(12,329)	-	(140)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	714	-	-	-
Transfers out	-	-	-	-	(714)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(300)	400	(1,452)	(107,308)	(30,933)	(12,329)	-	(140)
Cash and investments - ending	\$ -	\$ 400	\$ (4,573)	\$ (209,553)	\$ (145,323)	\$ (12,329)	\$ -	\$ (4,852)

GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2015  
 (Continued)

	Team Nutrition Training Grants	Nutrition Grant - Breakfast	Other/ School Wellness Grant	Perkins Vocational Counselor	Medicaid Reimbursement - Federal	IN Gov. Council CIF Grant - Tran Fair	Improving Teaching Quality, No Child Left, Title II, Part A	E-Learning Regional Conference
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 481,373	\$ -	\$ (12,007)	\$ -
Receipts:								
Local sources	-	-	-	-	13	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	1,600	-	1,200	-	415,434	1,901	529,388	15,375
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	1,600	-	1,200	-	415,447	1,901	529,388	15,375
Disbursements:								
Instruction	-	-	-	-	334,172	1,901	469,095	-
Support services	-	-	1,375	-	104,855	-	58,367	15,596
Noninstructional services	560	-	-	-	-	-	26,949	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	13,046	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	560	-	1,375	-	439,027	1,901	567,457	15,596
Excess (deficiency) of receipts over disbursements	1,040	-	(175)	-	(23,580)	-	(38,069)	(221)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(32,834)	-	-	-
Total other financing sources (uses)	-	-	-	-	(32,834)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,040	-	(175)	-	(56,414)	-	(38,069)	(221)
Cash and investments - ending	\$ 1,040	\$ -	\$ (175)	\$ -	\$ 424,959	\$ -	\$ (50,076)	\$ (221)



GREATER CLARK COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2015  
 (Continued)

	Title III - Language Instruction	Title III - Language Instruction C/O	Title III - WIDA	IAC/REG Initial Grant/ Arts Project Support	Qualified School Construction Bond	Prepaid Meals	Payroll	Totals
Cash and investments - beginning	\$ (4,645)	\$ -	\$ -	\$ (1,320)	\$ 3,609	\$ (26,820)	\$ 1,465,186	\$ 30,873,528
Receipts:								
Local sources	-	-	-	-	-	-	-	39,633,837
Intermediate sources	-	-	-	-	-	-	-	20,602
State sources	-	-	-	-	-	-	-	71,011,073
Federal sources	97,651	-	2,258	1,867	-	-	-	12,203,461
Temporary loans	-	-	-	-	-	-	-	4,686,000
Interfund loans	-	-	-	-	-	-	-	1,255,000
Other receipts	-	-	-	-	-	1,212,348	81,571,457	82,908,312
Total receipts	97,651	-	2,258	1,867	-	1,212,348	81,571,457	211,718,285
Disbursements:								
Instruction	96,109	-	2,258	547	-	-	-	59,299,364
Support services	-	-	-	-	1,425	-	-	33,162,952
Noninstructional services	-	-	-	-	-	-	-	6,826,990
Facilities acquisition and construction	-	-	-	-	2,195	-	-	4,895,883
Debt services	-	-	-	-	-	-	-	19,207,720
Nonprogrammed charges	-	-	-	-	-	1,210,537	81,561,330	94,061,601
Interfund loans	-	-	-	-	-	-	-	1,255,000
Total disbursements	96,109	-	2,258	547	3,620	1,210,537	81,561,330	218,709,510
Excess (deficiency) of receipts over disbursements	1,542	-	-	1,320	(3,620)	1,811	10,127	(6,991,225)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	11	-	-	11
Sale of capital assets	-	-	-	-	-	-	-	78,304
Transfers in	-	-	-	-	-	-	-	1,498,391
Transfers out	-	-	-	-	-	-	-	(1,498,391)
Total other financing sources (uses)	-	-	-	-	11	-	-	78,315
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,542	-	-	1,320	(3,609)	1,811	10,127	(6,912,910)
Cash and investments - ending	\$ (3,103)	\$ -	\$ -	\$ -	\$ -	\$ (25,009)	\$ 1,475,313	\$ 23,960,618

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GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF PAYABLES AND RECEIVABLES  
June 30, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,223,444</u>	<u>\$ 297,657</u>

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF LEASES AND DEBT  
June 30, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Greater Clark Building Corporation	Series 2011A-PVMS Plumbing/Elec	\$ 136,748	11/17/11	06/30/31
Greater Clark Building Corporation	Series 2013- Security/Vehicles/Eqpt	656,500	12/29/13	12/31/16
Greater Clark Building Corporation	Series 2012-PVMS HVAC	133,223	02/22/12	12/31/31
Greater Clark Building Corporation	Series 2011QZAB- BPES HVAC	112,188	12/28/11	06/30/30
Greater Clark County School Building Corporation	Series 2015 / HS Radio/TV Projects	494,719	06/30/16	12/31/20
Greater Clark County School Building Corporation	Construction of Riverside Elem School	1,906,000	06/08/05	01/01/16
Greater Clark County School Building Corporation	Series 2014A & 2014B HS Projects (refunding replaces Series 2007 & 2008)	<u>6,433,000</u>	12/31/14	12/31/37
Total governmental activities		<u>9,872,378</u>		
Total of annual lease payments		<u>\$ 9,872,378</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Series 2011 QSCB / Parkwood Elementary Renovation	\$ 1,555,000	\$ 216,955
General obligation bonds	Series 2011 / Corden Porter School Renovation	1,670,000	141,145
General obligation bonds	Pension Bonds Series 2013	10,825,000	1,266,920
Tax anticipation warrants	Cash Flow Purposes	4,686,000	4,725,285
Notes and loans payable	CSL# 1892 (begin repayment period 1/1/16)	978,650	105,382
Notes and loans payable	CSL # 1927 (still in draw status...not sure when repmt to begin)	986,700	102,011
Notes and loans payable	CSL# 1817 (draws completed-in repayment period as of 7/1/15)	978,650	208,481
Notes and loans payable	CSL# 1715 / Technology Purposes	764,241	198,225
Notes and loans payable	CSL# 1686 / Technology Purposes	775,166	201,059
Notes and loans payable	CSL# 1474 / Technology	225,000	151,875
Notes and loans payable	CSL# 1427 / Data Processing Instructional Equipment	21,994	22,104
Notes and loans payable	CSL# 432 / Remodel Charlestown High School	<u>540,000</u>	<u>84,938</u>
Total governmental activities		<u>24,006,401</u>	<u>7,424,380</u>
Totals		<u>\$ 24,006,401</u>	<u>\$ 7,424,380</u>

GREATER CLARK COUNTY SCHOOLS  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2015

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 4,978,842
Buildings	58,033,495
Improvements other than buildings	8,455,150
Machinery, equipment, and vehicles	14,328,815
Total governmental activities	85,796,302
Total capital assets	\$ 85,796,302

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF THE GREATER CLARK COUNTY SCHOOLS, CLARK COUNTY, INDIANA

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

We have audited the Greater Clark County Schools' (School Corporation) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2013 to June 30, 2015. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the School Corporation'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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 School Corporation'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 School Corporation's compliance.

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

In our opinion, the School Corporation 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 period of July 1, 2013 to June 30, 2015.



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2015-004, 2015-005, 2015-006, 2015-007, and 2015-009. Our opinion on each major federal program is not modified with respect to these matters.

The School Corporation's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control over Compliance**

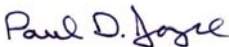
Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over 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 our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 School Corporation's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2015-002, 2015-003, 2015-004, 2015-005, 2015-006, 2015-007, 2015-008, and 2015-009 to be material weaknesses.

The School Corporation's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the School Corporation. The schedule and notes are presented as intended by the School Corporation.

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GREATER CLARK COUNTY SCHOOLS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Years Ended June 30, 2014 and 2015

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-14	Total Federal Awards Expended 06-30-14	Pass-Through To Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15
<u>Department of Agriculture</u>							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education	10.553					
School Breakfast			FY 14	\$ -	\$ 732,887	\$ -	\$ -
			FY 15	-	-	-	970,618
				-	732,887	-	970,618
Total - School Breakfast Program				-	732,887	-	970,618
National School Lunch Program							
School Lunch	Indiana Department of Education	10.555					
School Lunch			FY 14	-	2,146,729	-	-
School Lunch			FY 15	-	-	-	2,637,252
School Snack			FY 14	-	91,593	-	-
School Snack			FY 15	-	-	-	64,230
School Lunch-Commodities			FY 14	-	196,413	-	-
School Lunch-Commodities			FY 15	-	-	-	302,810
				-	-	-	302,810
Total - National School Lunch Program				-	2,434,735	-	3,004,292
Summer Food Service Program for Children							
Summer Food Program	Indiana Department of Education	10.559					
Summer Food Program			FY 14	-	139,963	-	-
Summer Food Program			FY 15	-	-	-	114,989
				-	-	-	114,989
Total - Summer Food Service Program for Children				-	139,963	-	114,989
Total - Child Nutrition Cluster				-	3,307,585	-	4,089,899
Team Nutrition Grants							
Nutrition Grant	Indiana Department of Education	10.574					
			FY 14	-	1,000	-	-
			FY 15	-	-	-	561
				-	-	-	561
Total - Team Nutrition Grants				-	1,000	-	561
Fresh Fruit and Vegetable Program							
Fresh Fruit/Veg	Indiana Department of Education	10.582					
			FY 14	-	23,159	-	-
			FY 15	-	-	-	15,489
				-	-	-	15,489
Total - Fresh Fruit and Vegetable Program				-	23,159	-	15,489
Total - Department of Agriculture				-	3,331,744	-	4,105,949
<u>National Endowment for the Arts</u>							
Promotion of the Arts_Partnership Agreements							
IAC Grant/Spyker	Hanover College	45.025					
IAC Grant/Stewart	Indiana Arts Commission		IAC-APS-140024 A154-4-AIE15	-	3,750	-	1,238
				-	1,924	-	629
				-	-	-	1,867
Total - Promotion of the Arts_Partnership Agreements				-	5,674	-	1,867
Total - National Endowment for the Arts				-	5,674	-	1,867

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

GREATER CLARK COUNTY SCHOOLS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Years Ended June 30, 2014 and 2015  
 (Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-14	Total Federal Awards Expended 06-30-14	Pass-Through To Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15
<u>Department of Education</u>							
Impact Aid Cluster							
Impact Aid	Direct grant	84.041					
Impact Aid/PL874			FY 14	-	698,359	-	-
			FY 15	-	-	-	698,359
				-	698,359	-	698,359
Total - Impact Aid Cluster				-	698,359	-	698,359
<u>Special Education Cluster (IDEA)</u>							
Special Education_Grants to States	Indiana Department of Education	84.027					
Idea Pt B Grant FY2012			14212-022-PN01	-	188,618	-	-
Idea Pt B Grant FY2013			14213-022-PN01	-	1,138,241	-	55,280
Idea Pt B Grant FY2014			14214-022-PN01	-	1,183,994	-	1,150,406
Idea Pt B Grant FY2015			14215-022-PN01	-	-	-	1,214,839
Pt B/TA FY2014			99914-022-PN01	-	24,600	-	6,177
Total - Special Education_Grants to States				-	2,535,453	-	2,426,702
<u>Special Education_Preschool Grants</u>							
Special Education_Preschool Grants	Indiana Department of Education	84.173					
Preschool Grant FY2012			45712-022-PN01	-	28,453	-	-
Preschool Grant FY2013			45713-022-PN01	-	70,201	-	13,439
Preschool Grant FY2014			45714-022-PN01	-	19,038	-	93,654
Preschool Grant FY2015			45715-022-PN01	-	-	-	22,990
Total - Special Education_Preschool Grants				-	117,692	-	130,083
Total - Special Education Cluster (IDEA)				-	2,653,145	-	2,556,785
<u>Title I Grants to Local Educational Agencies</u>							
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I / Basic Grant FY 2013			13-1010	-	856,650	-	-
Title I / Basic Grant FY 2014			14-1010	-	1,910,646	-	705,502
Title I / Basic Grant FY 2015			15-1010	-	-	-	1,845,542
Title I / D Grant FY2013			13-1010	-	37,896	-	-
Title I / D Grant FY 2014			14-1010	-	67,402	-	42,309
Title I / D Grant FY2015			15-1010	-	-	-	95,468
Total - Title I Grants to Local Educational Agencies				-	2,872,594	-	2,688,821
Special Education - State Personnel Development PBIS Grant FY2013	Indiana Department of Education	84.323	13-1010	-	4,591	-	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Years Ended June 30, 2014 and 2015  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-14	Total Federal Awards Expended 06-30-14	Pass-Through To Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15
<u>Department of Education (continued)</u>							
English Language Acquisition State Grants	Indiana Department of Education	84.365					
Title III Grant FY2013			13-1010	-	23,290	-	-
Title III Grant FY2014			14-1010	-	60,147	-	26,422
Title III Grant FY2015			15-1010	-	-	-	71,229
Title III WIDA Grant FY2015			15-1010	-	-	-	2,258
Total - English Language Acquisition State Grants				-	83,437	-	99,909
Improving Teacher Quality State Grants	Indiana Department of Education	84.367					
Title II/Pt A FY2012			12-1010	-	20,467	-	-
Title II/Pt A FY2013			13-1010	-	303,801	-	123,952
Title II/Pt A-E Learning FY2013			13-1010	-	15,746	-	-
Title II/Pt A-E Learning FY2014			14-1010	-	823	-	15,177
Title II/Pt A FY2014			14-1010	-	-	-	248,190
Title II/Pt A-E Learning FY2015			15-1010	-	-	-	198
Title II/Pt A FY2015			15-1010	-	-	-	157,245
Total - Improving Teacher Quality State Grants				-	340,837	-	544,762
Total - Department of Education				-	6,652,963	-	6,588,636
<u>Department of Health and Human Services</u>							
Developmental Disabilities Basic Support and Advocacy Grants	Direct grant	93.630					
In Gov Cou/Trans Fair			FY 14	-	-	-	1,901
Assistance Programs for Chronic Disease Prevention and Control	Direct grant	93.945					
Other/School Wellness Grant			40093945SCHD214	-	-	-	1,200
Total - Department of Health and Human Services				-	-	-	3,101
Total federal awards expended				\$ -	\$ 9,990,381	\$ -	\$ 10,699,553

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

GREATER CLARK COUNTY SCHOOLS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2015. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

**Note 3. Clark County Special Education Cooperative**

The School Corporation is a member of a Special Education Cooperative and serves as its fiscal agent. As a result, some activity for the Special Education Cluster that is presented as receipts and disbursements in the financial statement is not presented on the SEFA for the School Corporation. This activity is reported on the SEFA's of the member School Corporations as appropriate.



GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
	Child Nutrition Cluster
	Special Education Cluster
84.010	Title I Grants to Local Educational Agencies
84.367	Improving Teacher Quality State Grants

Dollar threshold used to distinguish between Type A and Type B programs: \$620,698

Auditee qualified as low-risk auditee? no

**Section II - Financial Statement Findings**

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

*Condition*

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). The SEFA was prepared by the Deputy Treasurer and reviewed by the Chief Executive Officer/Treasurer; however, this control was not effective in ensuring that the SEFA was accurate and correct prior to submission.

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

During the audit of the SEFA, the following errors were noted:

1. Commodities for the National School Lunch Program totaling \$196,413 and \$302,810 were not reported for the years ending June 30, 2014 and 2015, respectively.
2. Expenditures reported for Title I Grants to Local Educational Agencies were overstated by \$859,000 for the year ended June 30, 2015.

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA.

*Criteria*

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.
- (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.

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (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."

*Cause*

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA could have remained undetected in addition to the errors contained in the *Condition*.

*Views of Responsible Officials*

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

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2015-002 - INTERNAL CONTROLS OVER CHILD NUTRITION CLUSTER**

Federal Agency: Department of Agriculture

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

CFDA Number: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY 14, FY 15

Pass-Through Entity: Indiana Department of Education

*Condition*

Management of the School Corporation had not established an effective internal control system, which would have included segregation of duties, related to the grant agreement and the following compliance requirements: Cash Management and Eligibility.

*Cash Management*

The Chief Executive Officer/Treasurer reviewed the School Lunch fund on a regular basis to ensure that the balance did not exceed the average expenditures for three months; however, there was no documentation of this review.

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Eligibility*

The federal income guidelines used to determine eligibility were uploaded into the school lunch software by the School Corporation's software vendor. The Confidential Clerical Secretary reviewed the guidelines that were uploaded to ensure that they were correct; however, there was no documentation of this review.

*Context*

The lack of properly designed or implemented internal controls over the compliance requirements listed above was evident for all awards during both years of 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 had not developed a system of internal controls that segregated key functions related to Cash Management and Eligibility.

*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 have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

*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 the compliance requirements listed above.

*Views of Responsible Officials*

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

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2015-003 - INTERNAL CONTROLS OVER NATIONAL SCHOOL LUNCH PROGRAM***

Federal Agency: Department of Agriculture  
Federal Program: National School Lunch Program  
CFDA Number: 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY 14, FY 15  
Pass-Through Entity: Indiana Department of Education

*Condition*

Management of the School Corporation had not established an effective internal control system, which would have included segregation of duties, related to the grant agreement and the following compliance requirement: Special Tests and Provisions - Paid Lunch Equity.

The Food Service Director was solely responsible for determining compliance with the Paid Lunch Equity requirement. There was no evidence to suggest proper segregation of duties such as an oversight or approval process was in place.

*Context*

The lack of properly designed or implemented internal controls over the compliance requirements listed above was evident for all awards during both years of 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 had not developed a system of internal controls that segregated key functions related to Special Tests and Provisions - Paid Lunch Equity.

*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 requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement and allowed 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.

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Recommendation*

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirement listed above.

*Views of Responsible Officials*

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

***FINDING 2015-004 - SPECIAL TESTS AND PROVISIONS***

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): FY 14, FY 15

Pass-Through Entity: Indiana Department of Education

*Condition*

Management of the School Corporation had not established an effective internal control system, which would have included segregation of duties, related to the grant agreement and the following compliance requirement: Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP).

The Confidential Clerical Secretary was solely responsible for performing the verifications. An oversight or review process had not been established to ensure proper verification of the applications.

In determining eligibility during the verification process, instances were noted where the Confidential Clerical Secretary did not always properly include all components of income such as commissions, tips, overtime, shift differential, sick pay, vacation pay, holiday pay, and bonus pay. An instance was also noted where the verification of eligibility was determined by calculating the projected annual household income using a bi-monthly rate of pay when the income source documentation provided by the applicant was for a bi-weekly rate of pay.

*Context*

Of the 25 applications tested, there were 9 instances in which the verification was performed incorrectly and would have resulted in a change in the eligibility status of the applicants.

*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. . . ."

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

7 CFR 245.6(c)(4) states:

*"Calculating income.* The local education agency must use the income information provided by the household on the application to calculate the household's total current income. When a household submits an application containing complete documentation, as defined in §245.2, and the household's total current income is at or below the eligibility limits specified in the Income Eligibility Guidelines as defined in §245.2, the children in that household must be approved for free or reduced priced benefits, as applicable."

7 CFR 245.6(c)(3)(iii) states:

*"Changes resulting from verification or administrative reviews.* The local educational agency must change the children's eligibility status when a change is required as a result of verification activities conducted under §245.6a or as a result of a review conducted in accordance with §210.18 of this chapter."

7 CFR 245.6a(f)(7) states in part: *"Eligibility changes.* Based on the verification activities, the local educational agency shall make appropriate modifications to the eligibility determinations made initially. . . ."

*Cause*

Management had not developed a system of internal controls that segregated key functions related to Special Tests and Provisions - Verification of Free and Reduced Price Applications.

*Effect*

The failure to establish internal controls enabled material noncompliance to go undetected. Non-compliance with the grant agreement or the compliance requirement could have resulted 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 comply with the compliance requirement listed above.

*Views of Responsible Officials*

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

**FINDING 2015-005 - ALLOWABLE COSTS/COST PRINCIPLES**

Federal Agency: Department of Education

Federal Program: Improving Teacher Quality State Grants

CFDA Number: 84.367

Federal Award Numbers and Years (or Other Identifying Numbers): 12-1010, 13-1010, 14-1010, 15-1010

Pass-Through Entity: Indiana Department of Education

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition*

Management of the School Corporation had not established an effective internal control system, which would have included segregation of duties, related to the grant agreement and the following compliance requirement: Allowable Costs/Cost Principles.

The School Corporation had not implemented adequate controls to ensure that Semi-Annual Certifications were prepared and retained for audit.

*Context*

Semi-Annual Certifications were requested for 26 of the 171 employees that were paid from the program funds during the audit period; however, the 26 Semi-Annual Certifications requested were not presented for audit.

*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. . . ."

OMB Circular A-87, Attachment B, item 8(h)(3) states in part:

"Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee."

*Cause*

Management had not developed a system of internal controls that segregated key functions related to Allowable Costs/Cost Principles.

*Effect*

The failure to establish internal controls enabled material noncompliance to go undetected. Non-compliance with the grant agreement or the compliance requirement could have resulted 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 comply with the compliance requirement listed above.



GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

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

***FINDING 2015-006 - ALLOWABLE COSTS/COST PRINCIPLES***

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 13-1010, 14-1010, 15-1010

Pass-Through Entity: Indiana Department of Education

*Condition*

Management of the School Corporation had not established an effective internal control system, which would have included segregation of duties, related to the grant agreement and the following compliance requirement: Allowable Costs/Cost Principles.

The following problems were identified with costs charged to the grant program:

1. The School Corporation did not contract directly with the instructors who provided educationally related services to delinquent and neglected children. Instead, it paid Title I funds directly to the institutions that employed the instructors.
2. Supporting documentation attached to the claims for payments made to the delinquent institution were not always properly itemized showing dates and type of services provided.
3. Semi-Annual Certifications were not retained and presented for audits.

*Context*

One-hundred percent of the claims paid to the delinquent and neglected institutions were tested in the amounts of \$43,315 and \$28,748, respectively, resulting in improperly itemized payments to the delinquent institution in the amount of \$37,840.

Semi-Annual Certifications were requested for 3 of the 3 employees that were paid from the program funds during the audit period; however, the 3 Semi-Annual Certifications requested were not presented for audit.

*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. . . ."

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

20 USC 7881 (d) states in part:

**"(1) In general**

The control of funds used to provide services under this section, and title to materials, equipment, and property purchased with those funds, shall be in a public agency for the uses and purposes provided in this chapter, and a public agency shall administer the funds and property.

**(2) Provision of services**

**(A) In general**

The provision of services under this section shall be provided-

- (i) by employees of a public agency; or
- (ii) through contract by the public agency with an individual, association, agency, organization, or other entity.

**(B) Independence; public agency**

In the provision of those services, the employee, person, association, agency, organization, or other entity shall be independent of the private school and of any religious organization, and the employment or contract shall be under the control and supervision of the public agency. . . . "

OMB Circular A-87, Attachment A, Part C(1) states in part:

"Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria: . . .

- j. Be adequately documented."

OMB Circular A-87, Attachment B, item 8(h)(3) states:

"Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee."

*Cause*

Management had not developed a system of internal controls that segregated key functions related to Allowable Costs/Cost Principles.

*Effect*

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

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Questioned Costs*

Questioned costs were identified in the amount of \$37,840 due to the lack of sufficient supporting documentation for the claims paid to the delinquent institution.

*Recommendation*

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and comply with the compliance requirement listed above.

*Views of Responsible Officials*

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

**FINDING 2015-007 - ELIGIBILITY**

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 13-1010, 14-1010, 15-1010

Pass-Through Entity: Indiana Department of Education

*Condition*

Management of the School Corporation had not established an effective internal control system, which would have included segregation of duties, related to the grant agreement and the following compliance requirement: Eligibility.

The records provided by the School Corporation for the public enrollment and public poverty data did not agree with the Eligible School Summary Reports in the Title I grant applications for the 2013, 2014, and 2015 grants.

*Context*

There were three grant applications during the audit period in which the data in the Eligible School Summary Reports did not agree to the data in the records presented for audit.

*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. . . ."

34 CFR 76.700 states: "A State and a subgrantee shall comply with the State plan and applicable statutes, regulations, and approved applications, and shall use Federal funds in accordance with those statutes, regulations, plan, and applications."

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

34 CFR 200.78(a)(1) states in part:

"An LEA must allocate funds under subpart A of this part to school attendance areas and schools, identified as eligible and selected to participate under section 1113(a) or (b) of the ESEA, in rank order on the basis of the total number of children from low-income families in each area or school."

*Cause*

Management had not developed a system of internal controls that segregated key functions related to Eligibility.

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and comply with the compliance requirement listed above.

*Views of Responsible Officials*

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

***FINDING 2015-008 - INTERNAL CONTROLS OVER TITLE I  
GRANTS TO LOCAL EDUCATIONAL AGENCIES***

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 13-1010, 14-1010, 15-1010

Pass-Through Entity: Indiana Department of Education

*Condition*

Management of the School Corporation had not established an effective internal control system, which would have included segregation of duties, related to the grant agreement and the following compliance requirements: Special Tests and Provisions - Participation of Private School Children, Comparability, and Highly Qualified Teachers and Paraprofessionals.

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Participation of Private School Children*

The Title I Director was solely responsible for performing consultations with private school officials and completing and signing the Affirmation of Consultation with Private School Officials. There was no evidence provided to suggest proper segregation of duties such as an oversight or approval process was in place to ensure consultation with private school officials took place.

*Comparability*

The Title I Director was solely responsible for completing and submitting the required Comparability Report. There was no evidence to suggest proper segregation of duties such as an oversight or approval process was in place to ensure that Comparability Reports were accurate.

*Highly Qualified Teachers and Paraprofessionals*

Teachers and paraprofessionals completed required verification forms; however, the verification forms did not always contain the signature of the supervisor or principal indicating that they verified that the teacher or paraprofessional was highly qualified.

*Context*

The lack of properly designed or implemented internal controls over the compliance requirements listed above was evident for all awards during both years of 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 had not developed a system of internal controls that segregated key functions related to Special Tests and Provisions - Participation of Private School Children, Comparability, and High Qualified Teachers and Paraprofessionals.

*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 have also allowed noncompliance with the compliance requirements and allowed 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.

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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.

*Views of Responsible Officials*

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

***FINDING 2015-009 - SPECIAL TESTS AND PROVISIONS - ANNUAL REPORT CARD, HIGH SCHOOL GRADUATION RATE***

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 13-1010, 14-1010, 15-1010

Pass-Through Entity: Indiana Department of Education

*Condition*

Management of the School Corporation had not established an effective internal control system, which would have included segregation of duties, related to the grant agreement and the following compliance requirement: Special Tests and Provisions - Annual Report Card, High School Graduation Rate.

The School Corporation had not established adequate controls to ensure that supporting documentation to support the reason for a student's removal from the cohort was retained for audit.

*Context*

Supporting documentation to support the reason for the student's removal from the cohort for 2 of the 11 students tested was not presented for audit.

*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. . . ."

34 CFR 80.42(e)(1) states:

"The awarding agency and the Comptroller General of the United States, or any of their authorized representatives, shall have the right of access to any pertinent books, documents, papers, or other records of grantees and subgrantees which are pertinent to the grant, in order to make audits, examinations, excerpts, and transcripts."

GREATER CLARK COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

34 CFR 200.19(b)(ii)(B) states:

"To remove a student from the cohort, a school or LEA must confirm in writing that the student transferred out, emigrated to another country, or is deceased.

- (1) To confirm that a student transferred out, the school or LEA must have official written documentation that the student enrolled in another school or in an educational program that culminates in the award of a regular high school diploma.
- (2) A student who is retained in grade, enrolls in a General Educational Development (GED) program, or leaves school for any other reason may not be counted as having transferred out for the purpose of calculating graduation rate and must remain in the adjusted cohort."

*Cause*

Management had not developed a system of internal controls that segregated key functions related to Special Tests and Provisions - Annual Report Card, High School Graduation Rate.

*Effect*

The failure to establish internal controls enabled material noncompliance to go undetected. Non-compliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and comply with the compliance requirement listed above.

*Views of Responsible Officials*

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

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#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the School Corporation. The documents are presented as intended by the School Corporation.

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2013-001 INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO THE CHILD NUTRITION CLUSTER***

Fiscal year in which the finding initially occurred: **FY 12, FY 13**

Pass-Through Entity: **Indiana Department of Education**

Contact Person Responsible for Corrective Action: **Dr. Thomas J. Dykiel, CFO**

Contact Phone Number: **(812) 288-4802 ext. 316**

#### Status of Audit Finding:

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and some of the compliance requirements that have a direct and material effect on the programs in the Child Nutrition Cluster. This includes the following compliance requirements: Reporting and Special Tests and Provisions. The failure to establish an effective internal control system places the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. The 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 programs.

**RESPONSE-We have met with Food Service personnel and have developed an effective internal control system which includes segregation of duties.**

### ***FINDING 2013-002 INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO THE SPECIAL EDUCATION CLUSTER AND IMPROVING TEACHER QUALITY STATE GRANTS***

Fiscal year in which the finding initially occurred: **FY 12, FY 13**

Pass-Through Entity: **Indiana Department of Education**

Contact Person Responsible for Corrective Action: **Dr. Thomas J. Dykiel, CFO**

Contact Phone Number: **(812) 288-4802 ext. 316**

#### Status of Audit Finding:

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and all of the compliance requirements that have a direct and material effect to the programs. This includes the following compliance requirements: Cash Management and Reporting. The failure to establish an effective internal control system places 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 programs.

**RESPONSE-The accounting specialist and supervisor will have a meeting with the Director of the grant to review appropriations and expenditures. Proper procedures have been instituted to comply with the separation of duties. Requests for reimbursement is made on the 1<sup>st</sup> and 15<sup>th</sup> of the month and requests for reimbursements are signed by a supervisory administrator.**

***FINDING 2013-003 ALLOWABLE COSTS***

Fiscal year in which the finding initially occurred: **FY 12, FY 13**

Pass-Through Entity: **Indiana Department of Education**

Contact Person Responsible for Corrective Action: **Dr. Thomas J. Dykiel, CFO**

Contact Phone Number: **(812) 288-4802 ext. 316**

Status of Audit Finding:

The School Corporation did not present activity reports, time cards, or other auditable statistics to support the time charged to the programs in the Child Nutrition Cluster for the Chief Financial Officer (CFO) Chief Operating Officer (COO), and custodians. No system was in place to separately identify the time spent on the programs versus time spent on other job responsibilities for these individuals.

**RESPONSE-The CFO has created a spreadsheet showing how his hours were used during the next school year as justification of his time being charged to Food Service. The custodial supervisor met with each day custodian to find identify how many hours they spend in the lunchroom and also how much time it takes to empty garbage from the breakfast program in each classroom.**

***FINDING 2013-004 SPECIAL TEST AND PROVISIONS***

Fiscal year in which the finding initially occurred: **FY 12, FY 13**

Pass-Through Entity: **Indiana Department of Education**

Contact Person Responsible for Corrective Action: **Dr. Thomas J. Dykiel, CFO**

Contact Phone Number: **(812) 288-4802 ext. 316**

Status of Audit Finding:

The School Corporation did not properly include all income when performing the required verifications of applications for free and reduced meals. Of the 25 applications tested, 7 were not in compliance with program requirements. In 6 instances, components of income such as commissions, tips, overtime, shift differential, Sunday differential, sick pay, vacation pay, holiday pay, bonus pay, etc., were excluded from the eligibility determination. In 1 instance, the net pay was used rather than the gross pay in the eligibility determination. As a result, some applicants were receiving benefits for which they were not eligible. In 4 instances, applicants received free meals which should have been reduced price; 2 applicants received free meals which should have been full-pay status; and 1 applicant received reduced-price meals which should have been full-pay status. This also resulted in the School Corporation not reporting and claiming reimbursement for meals by the proper categories, i.e., free, reduced, or paid.

**RESPONSE-We met with the clerical food service employees to make sure that they comply with this directive. They are to do a better checking of income and make sure that it's gross income not net income to meet the determination for free and reduce lunch.**

  
\_\_\_\_\_  
(Signature)

*CEO*  
\_\_\_\_\_  
(Title)

*6/14/16*  
\_\_\_\_\_  
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



Dr. Tom Dykiel | Chief Financial Officer

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### CORRECTIVE ACTION PLAN


**FINDING 2015-001**

Contact Person Responsible for Corrective Action: Dr. Thomas J. Dykiel  
Contact Phone Number: 812-920-1079

Views of Responsible Official:  
We concur with the findings.

Description of Corrective Action Plan:  
Additional internal controls will be instituted to ensure the SEFA is accurate and correct prior to submitting. This will include one person inputting the information and another person reviewing it for accuracy.

Anticipated Completion Date:  
October 1, 2016

  
\_\_\_\_\_  
(Signature)

*CSO*  
\_\_\_\_\_  
(Title)

*9/23/16*  
\_\_\_\_\_  
(Date)



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### CORRECTIVE ACTION PLAN

**FINDING 2015-002**

Contact Person Responsible for Corrective Action: Dr. Thomas J. Dykiel  
Contact Phone Number: 812-920-1079

Views of Responsible Official:  
We concur with the finding.

Description of Corrective Action Plan:

**Cash Management**

The CFO will document the monthly review  
Eligibility

The Confidential Clerical Secretary for food service reviews will document the review performed to ensure that the Federal income guidelines uploaded into the school lunch software program by the School Corporation's software vendor are correct.

Anticipated Completion Date:  
Started 6/1/16

(Signature)

CFO

(Title)

9/23/16

(Date)





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### CORRECTIVE ACTION PLAN

**FINDING 2015-003**


Contact Person Responsible for Corrective Action: Dr. Thomas J. Dykiel  
Contact Phone Number: 812-920-1079


Views of Responsible Official:  
We concur with the finding.

Description of Corrective Action Plan:  
Monthly, the Food Service Director will meet with the CFO to determine the compliance with the Paid Lunch Equity Requirement and documentation will be developed for future audits. The confidential secretary will document the review of the Federal Guidelines to the information provided by the software vendor.

Anticipated Completion Date:  
October 1, 2016

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(Date)



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### CORRECTIVE ACTION PLAN

**FINDING 2015-004**

Contact Person Responsible for Corrective Action: Dr. Thomas J. Dykiel  
Contact Phone Number: 812-920-1079

Views of Responsible Official:  
We concur with the findings.

Description of Corrective Action Plan:  
Both confidential secretaries will be involved in the verification of Free/Reduced Price Applications and document it with both of their signatures. Additional training will be given to both confidential secretaries to verify that they are using all available income in their determination of eligibility.

Anticipated Completion Date:  
September 1, 2016

  
\_\_\_\_\_  
(Signature)

CFO  
\_\_\_\_\_  
(Title)

9/23/16  
\_\_\_\_\_  
(Date)





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### CORRECTIVE ACTION PLAN

**FINDING 2015-005**

Contact Person Responsible for Corrective Action: Dr. Thomas J. Dykiel  
Contact Phone Number: 812-920-1079

Views of Responsible Official:  
We concur with the findings.

Description of Corrective Action Plan:

The Director of the Grants will be responsible for attaining all certifications for employees working in grants and will submit a copy to the HR department to become part of the employees permanent file for future audits.

Anticipated Completion Date:  
November 1, 2016

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(Date)



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### CORRECTIVE ACTION PLAN

**FINDING 2015-006**

Contact Person Responsible for Corrective Action: Dr. Thomas J. Dykiel  
Contact Phone Number: 812-920-1079

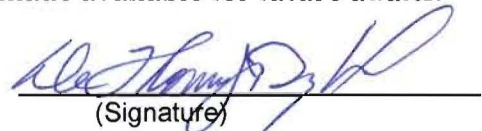
Views of Responsible Official:  
We concur with the findings.

Description of Corrective Action Plan:

The School Corporation will contract directly with the instructors who provided educationally related services to delinquent and neglected children.

Claims for payments will require sufficient supporting documentation prior to making payment. Any claim without sufficient documentation will not be paid.

Costs charged to the grant program related to salaries and benefits will be supported by proper documentation. The Director of the Grants will be responsible for attaining all certifications for employees and contractors working in grants and these will be made available for future audits.

  
\_\_\_\_\_  
(Signature)

CFO  
\_\_\_\_\_  
(Title)

8/23/16  
\_\_\_\_\_  
(Date)

Anticipated Completion Date:  
November 1, 2016



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### CORRECTIVE ACTION PLAN

**FINDING 2015-007**


Contact Person Responsible for Corrective Action: Dr. Thomas J. Dykiel  
Contact Phone Number: 812-920-1079


Views of Responsible Official:  
We concur with the finding.

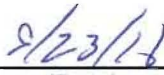
Description of Corrective Action Plan:

There will be a segregation of duties to ensure that data for the public enrollment and public poverty data agree with the eligible school summary reports. Also, proper documentation will be printed and signed showing the data required for the Title I Grant. Printed and signed copies of the non-public enrollment and the non-public poverty data reported in the Eligible School Summary Reports will be created for audit purposes.

Anticipated Completion Date:  
November 1, 2016

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(Date)



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### CORRECTIVE ACTION PLAN

**FINDING 2015-008**

Contact Person Responsible for Corrective Action: Dr. Thomas J. Dykiel

Views of Responsible Official:  
We concur with the findings.

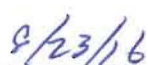
Description of Corrective Action Plan:

There will be a segregation of duties to ensure that we have received proper documentation for the teacher or para professional was highly qualified which includes Praxis Exam completed and degree attained. These items will be signed and submitted to the Director of the Grant and to Human Resources who will then E-Verify this information with the state and put a copy in the employees permanent record.

Anticipated Completion Date:  
November 1, 2016

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(Date)



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### CORRECTIVE ACTION PLAN

**FINDING 2015-009**

Contact Person Responsible for Corrective Action: Dr. Thomas J. Dykiel  
Contact Phone Number: 812-920-1079

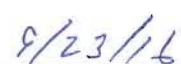
Views of Responsible Official:  
We concur with the finding.

Description of Corrective Action Plan:  
Adequate controls will be established to ensure that supporting documentation was attained to support the reason for a student's removal from the cohort.

Anticipated Completion Date:  
November 1, 2016

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(Date)

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.