

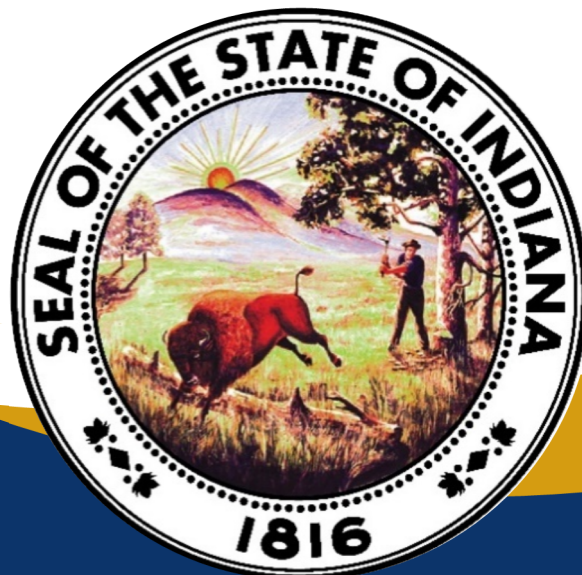
**STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2769**

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

FINANCIAL STATEMENT AND  
FEDERAL COMPLIANCE AUDIT REPORT  
OF

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
MONTGOMERY COUNTY, INDIANA

July 1, 2022 to June 30, 2024



**FILED**

03/26/2025



Paul D. Joyce, CPA  
State Examiner

## INDIANA STATE BOARD OF ACCOUNTS

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March 26, 2025

To: The Officials of the Crawfordsville Community School Corporation  
Crawfordsville Community School Corporation  
Montgomery County, Indiana

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the Crawfordsville Community School Corporation. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2022 to June 30, 2024. Per the *Independent Auditor's Report*, the financial statements referred to above present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2024, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2022 through June 30, 2024, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

We call your attention to the findings included in the report on pages 55 through 66. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 67 through 73.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the Indiana State Board of Accounts.

In addition to the report presented herein, a supplemental report of the Crawfordsville Community School Corporation was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA  
Deputy State Examiner

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION**  
Montgomery County, Indiana

**FINANCIAL STATEMENT**  
As of June 30, 2024, and for the  
period of July 1, 2022 through June 30, 2024

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
Montgomery County, Indiana

FINANCIAL STATEMENT  
As of June 30, 2024, and for the  
period of July 1, 2022 through June 30, 2024

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CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF OFFICIALS (Unaudited)  
For the period July 1, 2022 through June 30, 2024

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Andrew J. Nicodemus	07-01-22 to 06-30-24
Superintendent of Schools	Dr. Scott Bowling Dr. Rex M Ryker	07-01-22 to 06-30-23 07-01-23 to 06-30-24
President of the School Board	Steven McLaughlin	01-01-22 to 12-31-24



## INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance  
Crawfordsville Community School Corporation  
Montgomery County, Indiana

### **Report on the Audit of the Financial Statement**

#### ***Opinions***

We have audited the accompanying statement of receipts, disbursements, other financing sources (uses) and cash and investment balances of the Crawfordsville Community School Corporation (the School Corporation) as of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024, and the related notes to the financial statement.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2024, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2022 through June 30, 2024 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***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 section of our report, 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 of the School Corporation as of June 30, 2024, or changes in net position for the period of July 1, 2022 through June 30, 2024.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As discussed in Note 1 to 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.

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(Continued)

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 and pervasive.

### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the 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) as described in Note 1, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statement.

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(Continued)

The Schedule of Expenditures of Federal Awards 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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

### **Other Information**

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Other Information Schedules, and State Reporting Information, marked as unaudited on the table of contents, but does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report February 14, 2025, our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 effectiveness of the School Corporation's 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.

  
Crowe LLP

Indianapolis, Indiana  
February 14, 2025

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024, and for the period of July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
Education	\$ 2,141,879	\$ 19,521,323	\$ 15,083,746	\$ (4,177,885)	\$ 2,401,571	\$ 20,181,255	\$ 16,450,215	\$ (4,170,050)	\$ 1,962,561
Debt Service	1,781,034	3,682,265	4,237,792	(33,491)	1,192,016	3,924,407	4,115,768	(3,988)	996,667
Retirement/Severance Bond Debt Service	234,980	451,828	484,285	-	202,523	334,261	422,939	3,988	117,833
Referendum - Exempt Capital	1,804,252	2,887,398	3,130,778	-	1,560,872	2,579,443	2,873,630	-	1,266,685
Operations	341,124	3,048,780	7,549,715	4,309,000	149,189	3,872,427	8,275,361	4,105,000	(148,745)
Local Rainy Day	1,098,480	-	139,183	(252,358)	706,939	-	151,997	91,000	645,942
Construction	703,726	-	378,432	-	325,294	-	31,392	-	293,902
School Lunch	1,101,784	2,395,763	2,374,300	-	1,123,247	1,881,223	2,332,707	-	671,763
Curricular Materials Rental	182,114	349,049	324,069	218,827	425,921	387,872	549,839	-	263,954
Self-Insurance	(32,381)	79,246	43,958	-	2,907	65,991	66,045	-	2,853
Special Ed Preschool	49,605	-	28,141	431	21,895	-	172	(21,895)	(172)
Preschool	-	570,377	501,750	-	68,627	-	48,460	(20,187)	(20)
Preschool 23-24	-	-	-	-	-	610,602	531,460	-	79,142
West Cent Ind. Spe. Serv.Cntr	269,470	62,542	86,261	1,611	247,362	-	988	(236,957)	9,417
Wcissc 22-23	-	1,284,534	1,246,871	-	37,663	56	150,919	186,562	73,362
Wcissc 23-24	-	-	-	-	-	1,304,225	1,215,563	-	88,662
Severe And Profound	102,939	-	33,574	-	69,365	-	-	(69,365)	-
Severe/Profound 22-23	-	475,415	552,285	-	(76,870)	-	61,843	133,477	(5,236)
Life Skills 23-24	-	-	-	-	-	626,879	575,968	-	50,911
Emmotional Program Walnut	4,981	-	7,241	-	(2,260)	-	-	2,260	-
Emotional Program 22-23	-	-	26,106	-	(26,106)	-	-	26,106	-
Tri-Vocational Education	7,747	245	8,795	803	-	-	-	-	-
West Central Ind. Voc. Edu.	7,247	571	7,846	-	(28)	-	(28)	-	-
CTE - Admin 22-23	-	208,315	173,750	-	34,565	870	29,170	(6,265)	-
Auto Servcies	-	116,830	82,595	-	34,235	-	28,671	(5,564)	-
Criminal Justice	-	76,944	65,120	-	11,824	-	9,334	(2,490)	-
EMT	-	17,521	12,842	-	4,679	-	4,895	216	-
Fire & Rescue	-	11,874	7,894	-	3,980	-	4,312	332	-
Pre-Nursing	-	144,753	118,887	-	25,866	-	24,811	(1,271)	(216)
Radio/TV	-	36,989	38,242	-	(1,253)	-	-	1,253	-
Welding - North	-	57,959	44,542	-	13,417	-	12,620	(797)	-
Welding - South	-	55,425	42,939	-	12,486	-	11,185	(1,301)	-

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024, and for the period of July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
Admin - 23-24	\$ -	\$ -	\$ -	\$ -	\$ -	226,737	199,460	15,888	\$ 43,165
CTE - Auto Services - 23-24	-	-	-	-	-	118,749	81,536	-	37,213
CTE - Criminal Justice - 23-24	-	-	-	-	-	81,335	68,934	-	12,401
CTE - EMT - 23-24	-	-	-	-	-	23,310	19,231	-	4,079
CTE - Fire - 23-24	-	-	-	-	-	23,282	18,833	-	4,449
CTE - Pre-Nursing - 23-24	-	-	-	-	-	154,937	116,484	-	38,453
CTE - Radio Tv - 23-24	-	-	-	-	-	40,880	26,224	-	14,656
CTE - Welding-North - 23-24	-	-	-	-	-	77,694	40,814	-	36,880
CTE - Welding-South - 23-24	-	-	-	-	-	57,481	28,711	-	28,770
Health Careers	13,305	-	13,305	-	-	-	-	-	-
Willson Preschool Academy - Community Pr	-	-	-	-	-	-	10,389	-	(10,389)
School Library Printed Materia	5,551	15,051	11,262	-	9,340	8,468	10,553	-	7,255
Roberts Remedial	28,522	5,300	-	-	33,822	5,500	-	-	39,322
Local Sources	11,920	38,738	25,607	3,300	28,351	11,409	25,540	-	14,220
Family Literacy	16,442	26,050	30,533	-	11,959	36,467	38,694	(329)	9,403
Fuel Up To Play 60 Hoover	6,257	-	-	-	6,257	-	-	-	6,257
Ora Hudson Trust	5,713	1,000	-	-	6,713	1,000	-	-	7,713
Montgomery Co Ed Grants	33,134	18,977	15,217	-	36,894	24,210	38,556	-	22,548
Steele	4,522	1,700	-	-	6,222	1,900	197	-	7,925
Fuel Up To Play 60 Nicholson	876	-	132	-	744	-	-	-	744
West Central Autism Training	(333)	1,755	3,899	-	(2,477)	7,698	-	-	5,221
Community Pre-Shool	4,768	40	5,136	-	(328)	2,204	-	7,665	9,541
Athenas	4,198	265	-	-	4,463	152	-	-	4,615
Fuel Up To Play 60 Cms	3,447	-	-	-	3,447	-	-	-	3,447
Key Fobs	237	140	-	20	397	20	-	-	417
Preschool Tuition	997	2,470	-	(2)	3,465	3,365	228	-	6,602
North Central Mental Health	26,138	-	18,802	-	7,336	11,850	-	(7,336)	11,850
Wabash Heartland Innovation Network	-	153,750	153,540	-	210	-	-	-	210
Ccsc Health & Welfare Grant	-	-	-	-	-	10,000	-	-	10,000
Preschool Grant - Mccf	-	-	-	-	-	52,503	52,503	-	-
Juul Litigation	-	-	-	-	-	16,365	20,883	-	(4,518)
Ascend Indiana Grant	-	-	-	-	-	25,000	25,234	-	(234)

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024, and for the period of July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
Abe Muffy	\$ 37,131	\$ 14,147	\$ 16,583	\$ -	\$ 34,695	\$ 17,333	\$ 15,940	\$ -	\$ 36,088
Adult Testing	866	5,620	5,717	1,973	2,742	2,633	2,320	-	3,055
Athletic Workers	(6,911)	27,486	23,882	-	(3,307)	12,545	19,033	-	(9,795)
Aqautics	13,419	179,278	128,159	-	64,538	167,017	148,936	304	82,923
Tri Vo Auto Repair	743	-	101	(642)	-	-	-	-	-
Discovery Club Hoover	17,522	4,900	5,560	-	16,862	3,750	630	(5,572)	14,410
Discovery Club Hose	37,791	14,175	14,633	-	37,333	11,625	2,169	(22,273)	24,516
Nicholson Discovery Club	23,477	7,025	6,652	-	23,850	6,825	388	(11,693)	18,594
ECA	(4,063)	8,540	8,167	-	(3,690)	4,729	22,031	-	(20,992)
Food Service Angel	-	1,000	-	(223)	777	1,010	23	1,053	2,817
Marvin Clark Scholarship	55,500	-	1,000	-	54,500	5,000	500	-	59,000
Phil Paligraf Scholarship	24,000	-	-	-	24,000	-	500	-	23,500
Robert Garner Scholarship	500	-	-	-	500	-	500	-	-
Scholarships (Chs)	-	3,584	150	-	3,434	3,340	3,275	-	3,499
Formative Assessment	624	28,560	-	-	29,184	25,764	22,385	-	32,563
Special Education Excess Costs	4,560	53,427	60,436	-	(2,449)	41,426	29,167	-	9,810
Indiana Preschool Grants	-	-	-	-	-	2,385	-	-	2,385
Early Literacy Achievement Grant	-	-	-	-	-	18,707	18,651	-	56
Education Technology	(119,344)	324,628	342,084	-	(136,800)	279,966	209,802	-	(66,636)
Common School - Spring 2024	-	-	-	-	-	-	54,150	-	(54,150)
Adult And Continuing Education	-	5,000	-	-	5,000	6,202	8,920	-	2,282
Eds Medicaid Reimbursement Fnd	59,808	72,304	92,159	(17,847)	22,106	72,683	-	(77,721)	17,068
Secured Schools Safety Grant	(50,000)	25,000	25,000	-	(50,000)	70,795	45,898	-	(25,103)
Stem Grants - Robotics	-	-	-	-	-	-	14,758	-	(14,758)
Alternative Ed Grant	1,492	6,375	10,105	-	(2,238)	12,040	7,141	-	2,661
Early Inervention Grant	13,469	-	13,402	-	67	-	-	-	67
Non-English Speaking Programs	(26,303)	102,297	112,769	-	(36,775)	-	12,349	49,124	-
School Technology	22,687	16,550	14,432	-	24,805	14,280	-	-	39,085
Career And Technical Performance Grant	2,483	532	-	-	3,015	288	-	-	3,303
Performance Based Awards	-	89,140	89,140	-	-	86,998	86,990	-	8
G/T Grant	(540)	30,947	32,929	-	(2,522)	39,562	36,115	2,658	3,583
State Connectivity Grant	8,117	2,880	10,221	-	776	4,081	776	-	4,081

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024, and for the period of July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
Ecia-Title 1	\$ (17,135)	\$ 117,831	\$ 100,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title I (Py23)	-	368,895	407,069	-	(38,174)	174,022	135,848	-	-
Title I Sy2023-2024	-	-	-	-	-	427,832	528,585	-	(100,753)
Ecia Chapter I 2002-2003	-	-	68	-	(68)	68	-	-	-
Mckinney-Homeless Asst. Grant	(20,631)	20,562	1,886	-	(1,955)	1,955	-	-	-
M-V 22-23	-	15,276	20,538	-	(5,262)	8,285	13,397	-	(10,374)
Spe.Ed. 2003-142-062-Pn01	(29,387)	97,022	67,635	-	-	-	-	-	-
Sped 611 - 23611-58-Pn01	-	627,084	656,096	-	(29,012)	134,885	106,291	-	(418)
Sped Part B Grant 23-24	-	-	-	-	-	547,750	593,055	-	(45,305)
Sped Preschool 223619-058-Pn01	-	-	23,706	-	(23,706)	23,706	-	-	-
Adult Basic Education Fy23-24	-	-	-	-	-	148,703	187,154	-	(38,451)
Title IV	(2,243)	-	-	-	(2,243)	2,243	-	-	-
Title IV FFY22	-	-	-	-	-	34,779	33,038	-	1,741
Title IV FFY23	-	-	-	-	-	21,712	38,857	-	(17,145)
FY23 Perkins Reserve Grant	-	-	-	-	-	50,205	77,500	-	(27,295)
Perkins Basic Grant 22-23	-	57,722	83,775	-	(26,053)	54,840	28,897	-	(110)
FY23 Perkins Basic Grant - 23-24	-	-	-	-	-	63,527	72,222	-	(8,695)
Perkins Assessment Grant 22-23	-	-	4,000	-	(4,000)	4,000	-	-	-
Vocational Ed. 2005-2006	(35,720)	45,295	9,592	-	(17)	-	-	-	(17)
Federal Medicaid Reimbursement	71,925	260,202	81,756	(44,740)	205,631	255,284	100,214	(313)	360,388
21st CCLC	(2,849)	13,519	12,686	-	(2,016)	2,243	302	75	-
21st Century Learning Center 22-23	-	243,701	251,958	-	(8,257)	27,384	20,673	1,546	-
21st Century 23-24	-	-	-	-	-	195,612	249,009	32,916	(20,481)
Title II Improv Teacher Qualit	(3,768)	96,377	96,244	-	(3,635)	88,622	96,110	-	(11,123)
Rural Schools And Low Income P	(32)	44,544	51,905	-	(7,393)	26,131	18,911	-	(173)
Title III-Wabash Valley Ed Cnt	(1,116)	29,942	28,913	-	(87)	54,899	163,609	-	(108,797)
Title III 2022-2024	-	-	4,055	-	(4,055)	10,476	-	-	6,421
Title III 2023-2025	-	-	-	-	-	1,680	1,680	-	-
ESSER III State Set Aside (84.425U)	-	-	-	-	-	19,500	-	-	19,500
Homeless Children And Youth (Arpa-Essa)	-	-	-	-	-	8,417	15,605	-	(7,188)
IDEA (ARPA 84.027)	-	145,640	145,640	-	-	-	-	-	-
IDEA (ARPA 84.173)	-	10,948	10,948	-	-	-	-	-	-

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024, and for the period of July 1, 2022 through June 30, 2024

Fund	Cash and Investments 07-01-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2024
Emergency Connectivity Ing	\$ (84,150)	\$ 84,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER III	(33,636)	1,800,139	2,118,111	-	(351,608)	1,467,200	1,249,037	-	(133,445)
CCDG Grant	-	-	-	-	-	2,529	-	-	2,529
Child Care Development Block Grant Progr	-	-	-	-	-	-	11,194	-	(11,194)
ESSER II	(15,947)	554,584	652,923	-	(114,286)	897,364	788,379	5,301	-
Indiana Humanities Grant	127	-	127	-	-	922	922	-	-
Petty Cash	50	360	177	-	233	-	212	-	21
Burgess Trust	-	-	-	-	-	-	50	-	(50)
Prepaid School Lunch Accounts	24,412	395,446	405,846	223	14,235	420,199	419,096	(1,357)	13,981
Burgess Trust	6,643	278	-	-	6,921	-	-	-	6,921
Burgess Trust Cd	1	-	1	-	-	-	-	-	-
Federal Tax	-	1,296,099	1,296,099	-	-	1,423,200	1,423,235	-	(35)
Social Security	(23)	1,240,651	1,240,371	-	257	1,321,157	1,320,875	-	539
State Tax	16,758	504,525	502,939	-	18,344	524,960	560,635	-	(17,331)
County Adjusted Gr Income Tax	47,451	366,072	360,613	-	52,910	413,171	440,759	-	25,322
Public Employees Retirement Fu	(9,047)	-	7,891	-	(16,938)	-	-	-	(16,938)
Group Insurance	21,060	732,412	799,858	-	(46,386)	741,390	739,736	-	(44,732)
Annuities	23	279,867	279,867	-	23	318,353	335,853	-	(17,477)
Valic Roth IRA	-	63,181	63,181	-	-	86,333	86,333	-	-
Garnishments	117	9,876	9,876	-	117	9,890	9,890	-	117
Dependent Care/Sec 125	(15,386)	4,908	6,780	-	(17,258)	1,600	989	-	(16,647)
Employee Medical/Sec125	11,278	44,772	47,396	-	8,654	42,403	44,388	-	6,669
Fsa Limited	6,940	3,386	3,345	-	6,981	2,045	370	-	8,656
Voluntary Istr Contributions	10,906	-	-	-	10,906	-	-	-	10,906
Voluntary Perf Contributions	935	-	-	-	935	-	-	-	935
M.U.F.F.Y.	1,681	7,267	7,285	-	1,663	10,207	9,525	-	2,345
Other Payroll Deductions	(45,697)	243,239	245,927	-	(48,385)	239,966	239,813	-	(48,232)
Fringe Benefit Clearing	817	-	-	-	817	-	-	-	817
<b>Totals</b>	<b>\$ 9,986,060</b>	<b>\$ 46,650,349</b>	<b>\$ 48,230,432</b>	<b>\$ 9,000</b>	<b>\$ 8,414,977</b>	<b>\$ 48,014,660</b>	<b>\$ 49,728,835</b>	<b>\$ -</b>	<b>\$ 6,700,802</b>

See notes to financial statement.

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Entity: School Corporation, as used herein, shall include, but is not limited to, the following: 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.

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 basis of accounting also requires presentation of certain information as Other Information.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), 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. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

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.

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

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

*Intermediate sources.* Amounts received as distributions from the County for fees collected for or on behalf of the School Corporation including, but not limited to, the following: educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

*State sources.* Amounts received as distributions from the State of Indiana that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

*Federal sources.* Amounts received as distributions from the federal government that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

*Temporary loans.* Amounts 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.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

*Interfund loans.* Amounts 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.* 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.

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

*Instruction.* Amounts disbursed for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

*Support services.* Amounts disbursed for support services related to students, instruction, general administration, school administration, outflows for central services, operation and maintenance of plant services, and student transportation.

*Noninstructional services.* Amounts disbursed for food service operations and community service operations.

*Facilities acquisition and construction.* Amounts disbursed for the acquisition, development, construction, and improvement of new and existing facilities.

*Debt services.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the School Corporation, including: all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

*Nonprogrammed charges.* Amounts disbursed for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

*Interfund loans.* Amounts 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 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.* Amounts received in relation to the issuance of bonds or other long-term debt issues.

*Sale of capital assets.* Amounts received when land, buildings, or equipment owned by the School Corporation are sold.

*Transfers in.* Amounts 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.* Amounts paid by one fund to another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fund Accounting: Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for amounts 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 amounts 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 School Corporation 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 December 31 of the year preceding the budget year or January 15 of the budget year if the School Corporation is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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 Depositary 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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

The School Corporation held cash deposits with financial institutions that maintained FDIC and PDIF coverages, as applicable. The School Corporation did not hold investments for the period under audit.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**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.

The School Corporation has purchased insurance to address the risks described above.

**NOTE 6 - CASH BALANCE DEFICITS**

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2023, and 2024. The deficits in the Operations, Burgess Trust, Federal tax, State Tax, Public Employees Retirement Fund, Group Insurance, Annuities, Dependent Care/Sec125, and Other Payroll Deductions funds are the result of disbursements exceeding receipts due to under-estimating current requirements for those funds. These deficits will be repaid from future receipts.

**NOTE 7 - HOLDING CORPORATIONS**

The School Corporation has entered into a capital lease with the Crawfordsville Elementary School Building Corp (the lessor). The lessor was organized as not-for-profit corporations 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 for the period July 1, 2022 through June 30, 2023 totaled \$777,500. Lease payments for the period July 1, 2023 through June 30, 2024 totaled \$776,500.

The School Corporation has entered into a capital lease with the Crawfordsville Tuttle 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 for the period July 1, 2022 through June 30, 2023 totaled \$2,967,845. Lease payments for the period July 1, 2023 through June 30, 2024 totaled \$2,939,630.

The School Corporation has entered into a capital lease with Crawfordsville High School Building Corporation (the lessor) for the purpose of renovations and construction at high school. 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 for the period July 1, 2022 through June 30, 2023 totaled \$404,500. Lease payments for the period July 1, 2023 through June 30, 2024 totaled \$403,500.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**NOTE 8 - PENSION PLANS**

**Public Employees Retirement Fund**

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

*Financial Report*

INPRS 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. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**NOTE 8 - PENSION PLANS** (Continued)

**Teachers' Retirement Fund**

*Plan Descriptions*

The Indiana Teachers' Hybrid Plan (TRF Hybrid) consists of two components: Indiana Teachers' Pre-1996 Defined Benefit Account (Teachers' Pre-1996 DB) or Indiana Teachers' 1996 Defined Benefit Account (Teachers' 1996 DB) the monthly employer-funded defined benefit components, along with the Indiana Teachers' Defined Contribution Account (TRF DC), the defined contribution component. Generally, members hired before 1996 participate in the Teachers' Pre-1996 DB and members hired after 1995 participate in the Teachers' 1996 DB.

The Teachers' 1996 DB is a cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. All legally qualified and regularly employed licensed teachers serving in State of Indiana public schools are eligible to participate in the Teachers' 1996 DB.

The Teachers' Pre-1996 DB is a pay-as-you-go, cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. Membership in the Teachers' Pre-1996 DB is closed to new entrants.

The TRF DC is a multiple-employer defined contribution plan providing supplemental retirement benefits to Teachers' 1996 DB and Teachers' Pre-1996 DB members.

The Retirement Savings Plan for Public Teachers (My Choice) is a multiple-employer defined contribution plan. New employees hired after June 30, 2019, have a one-time election to join either the TRF Hybrid plan that is not closed to new entrants or the My Choice plan.

All these plans are administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3, and IC 5-10.4) and administrative code (35 IAC 14), which govern most requirements of the system and give the School Corporation authority to contribute to the plan when applicable.

*Financial Report*

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. (844) 464-6777

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**NOTE 8 - PENSION PLANS** (Continued)

*Contributions*

The School Corporation contributes the employer's share to Teachers' 1996 DB 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. These contributions are determined by the INPRS Board based on actuarial valuation. 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 (Teachers' Pre-1996 DB) is an obligation of, and is paid by, the State of Indiana.

Contributions for the defined contribution component of TRF Hybrid are determined by statute and the INPRS Board at 3 percent of covered payroll. The employer may choose to make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

My Choice plan is funded with employer contributions and member contributions. The employer contributions must equal the contribution rate for monthly employer-funded defined benefit components of TRF Hybrid. The amount deposited into the employer contribution subaccount for the member is the normal cost of participation. The variable rate contribution can be no less than 3 percent. Member contributions are determined by statute and the Board at 3 percent of covered payroll. The employer must make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

**NOTE 9 - SUBSEQUENT EVENTS**

In October 2024, the School Corporation issued general obligation bonds in the amount of \$2,000,000 for renovations and improvements to facilities.

**OTHER INFORMATION (Unaudited)**

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Education	Debt Service	Retirement/Severance Bond Debt Service	Referendum - Exempt Capital	Operations	Local Rainy Day	Construction	School Lunch	Curricular Materials Rental	Self-Insurance	Special Ed Preschool	Preschool
Cash and investments - beginning	\$ 2,141,879	\$ 1,781,034	\$ 234,980	\$ 1,804,252	\$ 341,124	\$ 1,098,480	\$ 703,726	\$ 1,101,784	\$ 182,114	\$ (32,381)	\$ 49,605	\$ -
Receipts:												
Local sources	14,262	3,682,265	451,828	2,887,398	2,054,680	-	-	396,619	136,561	79,246	-	570,377
Intermediate sources	138	-	-	-	-	-	-	-	-	-	-	-
State sources	19,218,029	-	-	-	-	-	-	12,600	212,488	-	-	-
Federal sources	233,485	-	-	-	-	-	-	1,985,795	-	-	-	-
Temporary loans	-	-	-	-	946,683	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	55,409	-	-	-	47,417	-	-	749	-	-	-	-
Total receipts	19,521,323	3,682,265	451,828	2,887,398	3,048,780	-	-	2,395,763	349,049	79,246	-	570,377
Disbursements:												
Instruction	11,323,394	-	-	-	-	-	-	-	-	-	12,876	257,248
Support services	3,288,518	-	-	-	6,660,978	128,878	-	4,792	324,069	-	15,265	244,502
Noninstructional services	471,834	-	-	-	50	10,305	-	2,348,338	-	-	-	-
Facilities acquisition and construction	-	-	-	-	115,497	-	378,432	-	-	-	-	-
Debt services	-	4,237,792	484,285	3,130,778	773,190	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	21,170	-	43,958	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	15,083,746	4,237,792	484,285	3,130,778	7,549,715	139,183	378,432	2,374,300	324,069	43,958	28,141	501,750
Excess (deficiency) of receipts over disbursements	4,437,577	(555,527)	(32,457)	(243,380)	(4,500,935)	(139,183)	(378,432)	21,463	24,980	35,288	(28,141)	68,627
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	9,000	-	-	-	-	-	-	-
Transfers in	208,200	-	-	-	4,300,000	1,981,891	-	-	222,127	-	431	-
Transfers out	(4,386,085)	(33,491)	-	-	-	(2,234,249)	-	-	(3,300)	-	-	-
Total other financing sources (uses)	(4,177,885)	(33,491)	-	-	4,309,000	(252,358)	-	-	218,827	-	431	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	259,692	(589,018)	(32,457)	(243,380)	(191,935)	(391,541)	(378,432)	21,463	243,807	35,288	(27,710)	68,627
Cash and investments - ending	\$ 2,401,571	\$ 1,192,016	\$ 202,523	\$ 1,560,872	\$ 149,189	\$ 706,939	\$ 325,294	\$ 1,123,247	\$ 425,921	\$ 2,907	\$ 21,895	\$ 68,627

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	West Cent Ind. Spe. Serv.Cntr	Wcissc 22-23	Severe And Profound	Severe/Profound 22-23	Emmotional Program Walnut	Emotional Program 22-23	Tri-Vocational Education	West Central Ind. Voc. Edu.	CTE - Admin 22- 23	Auto Servcies	Criminal Justice
Cash and investments - beginning	\$ 269,470	\$ -	\$ 102,939	\$ -	\$ 4,981	\$ -	\$ 7,747	\$ 7,247	\$ -	\$ -	\$ -
Receipts:											
Local sources	62,514	1,281,179	-	475,415	-	-	-	-	208,315	114,402	76,944
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	28	3,355	-	-	-	-	245	571	-	2,428	-
Total receipts	62,542	1,284,534	-	475,415	-	-	245	571	208,315	116,830	76,944
Disbursements:											
Instruction	-	-	32,112	536,166	7,241	26,106	8,795	7,846	173,750	82,595	65,120
Support services	86,261	1,246,871	1,462	16,119	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	86,261	1,246,871	33,574	552,285	7,241	26,106	8,795	7,846	173,750	82,595	65,120
Excess (deficiency) of receipts over disbursements	(23,719)	37,663	(33,574)	(76,870)	(7,241)	(26,106)	(8,550)	(7,275)	34,565	34,235	11,824
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	1,611	-	-	-	-	-	803	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,611	-	-	-	-	-	803	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(22,108)	37,663	(33,574)	(76,870)	(7,241)	(26,106)	(7,747)	(7,275)	34,565	34,235	11,824
Cash and investments - ending	\$ 247,362	\$ 37,663	\$ 69,365	\$ (76,870)	\$ (2,260)	\$ (26,106)	\$ -	\$ (28)	\$ 34,565	\$ 34,235	\$ 11,824

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	EMT	Fire & Rescue	Pre-Nursing	Radio/TV	Welding - North	Welding - South	Health Careers	School Library Printed Materia	Roberts Remedial	Local Sources	Family Literacy
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,305	\$ 5,551	\$ 28,522	\$ 11,920	\$ 16,442
Receipts:											
Local sources	17,521	11,874	144,753	36,989	57,959	54,916	-	-	5,300	38,738	26,050
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	509	-	15,051	-	-	-
Total receipts	17,521	11,874	144,753	36,989	57,959	55,425	-	15,051	5,300	38,738	26,050
Disbursements:											
Instruction	12,842	7,894	118,887	38,242	44,542	42,939	13,238	-	-	15,677	-
Support services	-	-	-	-	-	-	67	11,262	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	9,930	30,533
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	12,842	7,894	118,887	38,242	44,542	42,939	13,305	11,262	-	25,607	30,533
Excess (deficiency) of receipts over disbursements	4,679	3,980	25,866	(1,253)	13,417	12,486	(13,305)	3,789	5,300	13,131	(4,483)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	3,300	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	3,300	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,679	3,980	25,866	(1,253)	13,417	12,486	(13,305)	3,789	5,300	16,431	(4,483)
Cash and investments - ending	\$ 4,679	\$ 3,980	\$ 25,866	\$ (1,253)	\$ 13,417	\$ 12,486	\$ -	\$ 9,340	\$ 33,822	\$ 28,351	\$ 11,959

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Fuel Up To Play 60 Hoover	Ora Hudson Trust	Montgomery Co Ed Grants	Steele	Fuel Up To Play 60 Nicholson	West Central Autism Training	Community Pre- Shool	Athenas	Fuel Up To Play 60 Cms	Key Fobs	Preschool Tuition
Cash and investments - beginning	\$ 6,257	\$ 5,713	\$ 33,134	\$ 4,522	\$ 876	\$ (333)	\$ 4,768	\$ 4,198	\$ 3,447	\$ 237	\$ 997
Receipts:											
Local sources	-	1,000	18,977	1,700	-	-	40	265	-	-	2,470
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,755	-	-	-	140	-
Total receipts	-	1,000	18,977	1,700	-	1,755	40	265	-	140	2,470
Disbursements:											
Instruction	-	-	15,217	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	132	3,899	5,136	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	15,217	-	132	3,899	5,136	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	1,000	3,760	1,700	(132)	(2,144)	(5,096)	265	-	140	2,470
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	20	(2)
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	20	(2)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,000	3,760	1,700	(132)	(2,144)	(5,096)	265	-	160	2,468
Cash and investments - ending	\$ 6,257	\$ 6,713	\$ 36,894	\$ 6,222	\$ 744	\$ (2,477)	\$ (328)	\$ 4,463	\$ 3,447	\$ 397	\$ 3,465

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	North Central Mental Health	Wabash Heartland Innovation Network	Abe Muffy	Adult Testing	Athletic Workers	Aqautics	Tri Vo Auto Repair	Discovery Club Hoover	Discovery Club Hose	Nicholson Discovery Club	ECA
Cash and investments - beginning	\$ 26,138	\$ -	\$ 37,131	\$ 866	\$ (6,911)	\$ 13,419	\$ 743	\$ 17,522	\$ 37,791	\$ 23,477	\$ (4,063)
Receipts:											
Local sources	-	153,750	14,147	5,620	27,486	179,278	-	4,900	14,175	7,025	8,540
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	153,750	14,147	5,620	27,486	179,278	-	4,900	14,175	7,025	8,540
Disbursements:											
Instruction	-	-	16,583	5,717	-	-	101	-	-	-	-
Support services	18,802	153,540	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	23,882	128,159	-	5,560	14,633	6,652	8,167
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	18,802	153,540	16,583	5,717	23,882	128,159	101	5,560	14,633	6,652	8,167
Excess (deficiency) of receipts over disbursements	(18,802)	210	(2,436)	(97)	3,604	51,119	(101)	(660)	(458)	373	373
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	1,973	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(642)	-	-	-	-
Total other financing sources (uses)	-	-	-	1,973	-	-	(642)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(18,802)	210	(2,436)	1,876	3,604	51,119	(743)	(660)	(458)	373	373
Cash and investments - ending	\$ 7,336	\$ 210	\$ 34,695	\$ 2,742	\$ (3,307)	\$ 64,538	\$ -	\$ 16,862	\$ 37,333	\$ 23,850	\$ (3,690)

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CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Food Service Angel	Marvin Clark Scholarship	Phil Paligraf Scholarship	Robert Garner Scholarship	Scholarships (Chs)	Formative Assessment	Special Education Excess Costs	Education Technology	Adult And Continuing Education	Eds Medicaid Reimbursement Fnd	Secured Schools Safety Grant
Cash and investments - beginning	\$ -	\$ 55,500	\$ 24,000	\$ 500	\$ -	\$ 624	\$ 4,560	\$ (119,344)	\$ -	\$ 59,808	\$ (50,000)
Receipts:											
Local sources	1,000	-	-	-	3,584	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	28,560	53,427	324,628	5,000	72,304	25,000
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1,000	-	-	-	3,584	28,560	53,427	324,628	5,000	72,304	25,000
Disbursements:											
Instruction	-	-	-	-	-	-	60,436	-	-	-	-
Support services	-	-	-	-	-	-	-	342,084	-	92,159	25,000
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,000	-	-	150	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,000	-	-	150	-	60,436	342,084	-	92,159	25,000
Excess (deficiency) of receipts over disbursements	1,000	(1,000)	-	-	3,434	28,560	(7,009)	(17,456)	5,000	(19,855)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	44,740	-
Transfers out	(223)	-	-	-	-	-	-	-	-	(62,587)	-
Total other financing sources (uses)	(223)	-	-	-	-	-	-	-	-	(17,847)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	777	(1,000)	-	-	3,434	28,560	(7,009)	(17,456)	5,000	(37,702)	-
Cash and investments - ending	\$ 777	\$ 54,500	\$ 24,000	\$ 500	\$ 3,434	\$ 29,184	\$ (2,449)	\$ (136,800)	\$ 5,000	\$ 22,106	\$ (50,000)

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CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Alternative Ed Grant	Early Intervention Grant	Non-English Speaking Programs	School Technology	Career And Technical Performance Grant	Performance Based Awards	G/T Grant	State Connectivity Grant	Ecia-Title 1	Title I (Py23)	Ecia Chapter I 2002-2003
Cash and investments - beginning	\$ 1,492	\$ 13,469	\$ (26,303)	\$ 22,687	\$ 2,483	\$ -	\$ (540)	\$ 8,117	\$ (17,135)	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	6,375	-	102,297	-	532	89,140	30,271	2,880	-	-	-
Federal sources	-	-	-	-	-	-	-	-	117,831	368,895	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	16,550	-	-	676	-	-	-	-
Total receipts	6,375	-	102,297	16,550	532	89,140	30,947	2,880	117,831	368,895	-
Disbursements:											
Instruction	10,105	13,402	112,769	-	-	89,140	32,929	-	100,696	402,523	-
Support services	-	-	-	14,432	-	-	-	10,221	-	1,797	68
Noninstructional services	-	-	-	-	-	-	-	-	-	2,749	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,105	13,402	112,769	14,432	-	89,140	32,929	10,221	100,696	407,069	68
Excess (deficiency) of receipts over disbursements	(3,730)	(13,402)	(10,472)	2,118	532	-	(1,982)	(7,341)	17,135	(38,174)	(68)
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	(3,730)	(13,402)	(10,472)	2,118	532	-	(1,982)	(7,341)	17,135	(38,174)	(68)
Cash and investments - ending	\$ (2,238)	\$ 67	\$ (36,775)	\$ 24,805	\$ 3,015	\$ -	\$ (2,522)	\$ 776	\$ -	\$ (38,174)	\$ (68)

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Mckinney- Homeless Asst. Grant	M-V 22-23	Spe.Ed. 2003- 142-062-Pn01	Sped 611 - 23611-58-Pn01	Sped Preschool 223619-058- Pn01	Title IV	Perkins Basic Grant 22-23	Perkins Assessment Grant 22-23	Vocational Ed. 2005-2006	Federal Medicaid Reimbursement	21st CCLC
Cash and investments - beginning	\$ (20,631)	\$ -	\$ (29,387)	\$ -	\$ -	\$ (2,243)	\$ -	\$ -	\$ (35,720)	\$ 71,925	\$ (2,849)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	57,722	-	45,295	-	-
Federal sources	20,562	15,276	97,022	627,084	-	-	-	-	-	260,202	13,519
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	20,562	15,276	97,022	627,084	-	-	57,722	-	45,295	260,202	13,519
Disbursements:											
Instruction	1,886	20,538	67,635	656,096	23,706	-	83,775	4,000	9,592	-	903
Support services	-	-	-	-	-	-	-	-	-	81,756	11,783
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,886	20,538	67,635	656,096	23,706	-	83,775	4,000	9,592	81,756	12,686
Excess (deficiency) of receipts over disbursements	18,676	(5,262)	29,387	(29,012)	(23,706)	-	(26,053)	(4,000)	35,703	178,446	833
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(44,740)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(44,740)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	18,676	(5,262)	29,387	(29,012)	(23,706)	-	(26,053)	(4,000)	35,703	133,706	833
Cash and investments - ending	\$ (1,955)	\$ (5,262)	\$ -	\$ (29,012)	\$ (23,706)	\$ (2,243)	\$ (26,053)	\$ (4,000)	\$ (17)	\$ 205,631	\$ (2,016)

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	21st Century Learning Center 22-23	Title II Improv Teacher Qualit	Rural Schools And Low Income P	Title III-Wabash Valley Ed Cnt	Title III 2022- 2024	IDEA (ARPA 84.027)	IDEA (ARPA 84.173)	Emergency Connectivity Ing	ESSER III	ESSER II	Indiana Humanities Grant
Cash and investments - beginning	\$ -	\$ (3,768)	\$ (32)	\$ (1,116)	\$ -	\$ -	\$ -	\$ (84,150)	\$ (33,636)	\$ (15,947)	\$ 127
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	243,701	96,377	44,544	29,942	-	145,640	10,948	84,150	1,800,139	554,584	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	243,701	96,377	44,544	29,942	-	145,640	10,948	84,150	1,800,139	554,584	-
Disbursements:											
Instruction	159,524	-	51,905	17,344	4,055	145,640	10,948	-	846,735	244,399	-
Support services	92,434	96,244	-	11,569	-	-	-	-	69,242	205,588	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	127
Facilities acquisition and construction	-	-	-	-	-	-	-	-	1,202,134	202,936	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	251,958	96,244	51,905	28,913	4,055	145,640	10,948	-	2,118,111	652,923	127
Excess (deficiency) of receipts over disbursements	(8,257)	133	(7,361)	1,029	(4,055)	-	-	84,150	(317,972)	(98,339)	(127)
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	(8,257)	133	(7,361)	1,029	(4,055)	-	-	84,150	(317,972)	(98,339)	(127)
Cash and investments - ending	\$ (8,257)	\$ (3,635)	\$ (7,393)	\$ (87)	\$ (4,055)	\$ -	\$ -	\$ -	\$ (351,608)	\$ (114,286)	\$ -

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Petty Cash	Prepaid School Lunch Accounts	Burgess Trust	Burgess Trust Cd	Federal Tax	Social Security	State Tax	County Adjusted Gr Income Tax	Public Employees Retirement Fu	Group Insurance	Annuities
Cash and investments - beginning	\$ 50	\$ 24,412	\$ 6,643	\$ 1	\$ -	\$ (23)	\$ 16,758	\$ 47,451	\$ (9,047)	\$ 21,060	\$ 23
Receipts:											
Local sources	360	-	125	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	395,446	153	-	1,296,099	1,240,651	504,525	366,072	-	732,412	279,867
Total receipts	360	395,446	278	-	1,296,099	1,240,651	504,525	366,072	-	732,412	279,867
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	177	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	405,846	-	1	1,296,099	1,240,371	502,939	360,613	7,891	799,858	279,867
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	177	405,846	-	1	1,296,099	1,240,371	502,939	360,613	7,891	799,858	279,867
Excess (deficiency) of receipts over disbursements	183	(10,400)	278	(1)	-	280	1,586	5,459	(7,891)	(67,446)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	223	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	223	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	183	(10,177)	278	(1)	-	280	1,586	5,459	(7,891)	(67,446)	-
Cash and investments - ending	\$ 233	\$ 14,235	\$ 6,921	\$ -	\$ -	\$ 257	\$ 18,344	\$ 52,910	\$ (16,938)	\$ (46,386)	\$ 23

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Valic Roth IRA	Garnishments	Dependent Care/Sec 125	Employee Medical/Sec125	Fsa Limited	Voluntary Istr Contributions	Voluntary Perf Contributions	M.U.F.F.Y.	Other Payroll Deductions	Fringe Benefit Clearing	Totals
Cash and investments - beginning	\$ -	\$ 117	\$ (15,386)	\$ 11,278	\$ 6,940	\$ 10,906	\$ 935	\$ 1,681	\$ (45,697)	\$ 817	\$ 9,986,060
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	13,330,547
Intermediate sources	-	-	-	-	-	-	-	-	-	-	138
State sources	-	-	-	-	-	-	-	-	-	-	20,286,548
Federal sources	-	-	-	-	-	-	-	-	-	-	6,749,696
Temporary loans	-	-	-	-	-	-	-	-	-	-	946,683
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	63,181	9,876	4,908	44,772	3,386	-	-	7,267	243,239	-	5,336,737
Total receipts	63,181	9,876	4,908	44,772	3,386	-	-	7,267	243,239	-	46,650,349
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	16,035,809
Support services	-	-	-	-	-	-	-	-	-	-	13,255,940
Noninstructional services	-	-	-	-	-	-	-	-	-	-	3,070,086
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	1,898,999
Debt services	-	-	-	-	-	-	-	-	-	-	8,626,045
Nonprogrammed charges	63,181	9,876	6,780	47,396	3,345	-	-	7,285	245,927	-	5,343,553
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	63,181	9,876	6,780	47,396	3,345	-	-	7,285	245,927	-	48,230,432
Excess (deficiency) of receipts over disbursements	-	-	(1,872)	(2,624)	41	-	-	(18)	(2,688)	-	(1,580,083)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	9,000
Transfers in	-	-	-	-	-	-	-	-	-	-	6,765,317
Transfers out	-	-	-	-	-	-	-	-	-	-	(6,765,317)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	9,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(1,872)	(2,624)	41	-	-	(18)	(2,688)	-	(1,571,083)
Cash and investments - ending	\$ -	\$ 117	\$ (17,258)	\$ 8,654	\$ 6,981	\$ 10,906	\$ 935	\$ 1,663	\$ (48,385)	\$ 817	\$ 8,414,977

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2024

	Education	Debt Service	Retirement/Severance Bond Debt Service	Referendum - Exempt Capital	Operations	Local Rainy Day	Construction	School Lunch	Curricular Materials Rental	Self-Insurance	Special Ed Preschool	Preschool
Cash and investments - beginning	\$ 2,401,571	\$ 1,192,016	\$ 202,523	\$ 1,560,872	\$ 149,189	\$ 706,939	\$ 325,294	\$ 1,123,247	\$ 425,921	\$ 2,907	\$ 21,895	\$ 68,627
Receipts:												
Local sources	38,184	3,924,407	334,261	2,579,443	2,842,647	-	-	450,433	20,023	65,991	-	-
Intermediate sources	137	-	-	-	-	-	-	-	-	-	-	-
State sources	20,069,298	-	-	-	-	-	-	11,112	367,849	-	-	-
Federal sources	23,231	-	-	-	-	-	-	1,411,812	-	-	-	-
Temporary loans	-	-	-	-	1,000,000	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	50,405	-	-	-	29,780	-	-	7,866	-	-	-	-
Total receipts	20,181,255	3,924,407	334,261	2,579,443	3,872,427	-	-	1,881,223	387,872	65,991	-	-
Disbursements:												
Instruction	12,330,922	-	-	-	-	72,147	-	-	-	-	172	30,743
Support services	3,624,352	-	-	-	7,129,550	79,850	-	4,072	549,839	-	-	17,717
Noninstructional services	492,799	-	-	-	1,111	-	-	2,245,028	-	-	-	-
Facilities acquisition and construction	-	-	-	-	41,247	-	31,392	31,200	-	-	-	-
Debt services	-	4,115,768	422,939	2,873,630	1,103,453	-	-	-	-	-	-	-
Nonprogrammed charges	2,142	-	-	-	-	-	-	52,407	-	66,045	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	16,450,215	4,115,768	422,939	2,873,630	8,275,361	151,997	31,392	2,332,707	549,839	66,045	172	48,460
Excess (deficiency) of receipts over disbursements	3,731,040	(191,361)	(88,678)	(294,187)	(4,402,934)	(151,997)	(31,392)	(451,484)	(161,967)	(54)	(172)	(48,460)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	78,034	-	3,988	-	4,105,000	1,791,000	-	-	-	-	-	-
Transfers out	(4,248,084)	(3,988)	-	-	-	(1,700,000)	-	-	-	-	(21,895)	(20,187)
Total other financing sources (uses)	(4,170,050)	(3,988)	3,988	-	4,105,000	91,000	-	-	-	-	(21,895)	(20,187)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(439,010)	(195,349)	(84,690)	(294,187)	(297,934)	(60,997)	(31,392)	(451,484)	(161,967)	(54)	(22,067)	(68,647)
Cash and investments - ending	\$ 1,962,561	\$ 996,667	\$ 117,833	\$ 1,266,685	\$ (148,745)	\$ 645,942	\$ 293,902	\$ 671,763	\$ 263,954	\$ 2,853	\$ (172)	\$ (20)

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2024

	Preschool 23-24	West Cent Ind. Spe. Serv. Cntr	Wcissc 22-23	Wcissc 23-24	Severe And Profound	Severe/Profound 22-23	Life Skills 23-24	Emmotional Program Walnut	Emotional Program 22-23	West Central Ind. Voc. Edu.	CTE - Admin 22- 23
Cash and investments - beginning	\$ -	\$ 247,362	\$ 37,663	\$ -	\$ 69,365	\$ (76,870)	\$ -	\$ (2,260)	\$ (26,106)	\$ (28)	\$ 34,565
Receipts:											
Local sources	610,602	-	-	1,304,057	-	-	626,879	-	-	-	870
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	56	168	-	-	-	-	-	-	-
Total receipts	610,602	-	56	1,304,225	-	-	626,879	-	-	-	870
Disbursements:											
Instruction	311,173	-	-	-	-	59,768	559,059	-	-	(28)	29,170
Support services	220,287	988	150,919	1,215,563	-	2,075	16,909	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	531,460	988	150,919	1,215,563	-	61,843	575,968	-	-	(28)	29,170
Excess (deficiency) of receipts over disbursements	79,142	(988)	(150,863)	88,662	-	(61,843)	50,911	-	-	28	(28,300)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	212,668	-	-	133,477	-	2,260	26,106	-	-
Transfers out	-	(236,957)	(26,106)	-	(69,365)	-	-	-	-	-	(6,265)
Total other financing sources (uses)	-	(236,957)	186,562	-	(69,365)	133,477	-	2,260	26,106	-	(6,265)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	79,142	(237,945)	35,699	88,662	(69,365)	71,634	50,911	2,260	26,106	28	(34,565)
Cash and investments - ending	\$ 79,142	\$ 9,417	\$ 73,362	\$ 88,662	\$ -	\$ (5,236)	\$ 50,911	\$ -	\$ -	\$ -	\$ -

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2024

	Auto Servcies	Criminal Justice	EMT	Fire & Rescue	Pre-Nursing	Radio/TV	Welding - North	Welding - South	Admin - 23-24	CTE - Auto Services - 23-24	CTE - Criminal Justice - 23-24	CTE - EMT - 23-24
Cash and investments - beginning	\$ 34,235	\$ 11,824	\$ 4,679	\$ 3,980	\$ 25,866	\$ (1,253)	\$ 13,417	\$ 12,486	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	226,737	117,361	81,335	23,310
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	1,388	-	-
Total receipts	-	-	-	-	-	-	-	-	226,737	118,749	81,335	23,310
Disbursements:												
Instruction	28,671	9,334	4,895	4,312	24,811	-	12,620	11,185	199,460	81,536	68,934	19,231
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	28,671	9,334	4,895	4,312	24,811	-	12,620	11,185	199,460	81,536	68,934	19,231
Excess (deficiency) of receipts over disbursements	(28,671)	(9,334)	(4,895)	(4,312)	(24,811)	-	(12,620)	(11,185)	27,277	37,213	12,401	4,079
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	216	332	-	2,047	-	-	15,888	-	-	-
Transfers out	(5,564)	(2,490)	-	-	(1,271)	(794)	(797)	(1,301)	-	-	-	-
Total other financing sources (uses)	(5,564)	(2,490)	216	332	(1,271)	1,253	(797)	(1,301)	15,888	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(34,235)	(11,824)	(4,679)	(3,980)	(26,082)	1,253	(13,417)	(12,486)	43,165	37,213	12,401	4,079
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (216)	\$ -	\$ -	\$ -	\$ 43,165	\$ 37,213	\$ 12,401	\$ 4,079

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2024

	CTE - Fire - 23-24	CTE - Pre-Nursing - 23-24	CTE - Radio Tv - 23-24	CTE - Welding-North - 23-24	CTE - Welding-South - 23-24	Willson Preschool Academy - Community Pr	School Library Printed Materia	Roberts Remedial	Local Sources	Family Literacy	Fuel Up To Play 60 Hoover
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,340	\$ 33,822	\$ 28,351	\$ 11,959	\$ 6,257
Receipts:											
Local sources	23,282	154,937	40,880	77,694	54,927	-	-	5,500	11,409	36,467	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,554	-	8,468	-	-	-	-
Total receipts	23,282	154,937	40,880	77,694	57,481	-	8,468	5,500	11,409	36,467	-
Disbursements:											
Instruction	18,833	114,046	26,224	40,814	25,404	10,389	-	-	1,507	-	-
Support services	-	2,438	-	-	3,307	-	10,553	-	549	-	-
Noninstructional services	-	-	-	-	-	-	-	-	23,484	38,694	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	18,833	116,484	26,224	40,814	28,711	10,389	10,553	-	25,540	38,694	-
Excess (deficiency) of receipts over disbursements	4,449	38,453	14,656	36,880	28,770	(10,389)	(2,085)	5,500	(14,131)	(2,227)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(329)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(329)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,449	38,453	14,656	36,880	28,770	(10,389)	(2,085)	5,500	(14,131)	(2,556)	-
Cash and investments - ending	\$ 4,449	\$ 38,453	\$ 14,656	\$ 36,880	\$ 28,770	\$ (10,389)	\$ 7,255	\$ 39,322	\$ 14,220	\$ 9,403	\$ 6,257

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2024

	Ora Hudson Trust	Montgomery Co Ed Grants	Steele	Fuel Up To Play 60 Nicholson	West Central Autism Training	Community Pre- Shool	Athenas	Fuel Up To Play 60 Cms	Key Fobs	Preschool Tuition	North Central Mental Health
Cash and investments - beginning	\$ 6,713	\$ 36,894	\$ 6,222	\$ 744	\$ (2,477)	\$ (328)	\$ 4,463	\$ 3,447	\$ 397	\$ 3,465	\$ 7,336
Receipts:											
Local sources	1,000	24,210	1,900	-	-	1,820	152	-	-	3,365	11,850
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	384	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	7,698	-	-	-	20	-	-
Total receipts	1,000	24,210	1,900	-	7,698	2,204	152	-	20	3,365	11,850
Disbursements:											
Instruction	-	27,622	-	-	-	-	-	-	-	-	-
Support services	-	934	-	-	-	-	-	-	-	-	-
Noninstructional services	-	5,000	197	-	-	-	-	-	-	228	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	5,000	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	38,556	197	-	-	-	-	-	-	228	-
Excess (deficiency) of receipts over disbursements	1,000	(14,346)	1,703	-	7,698	2,204	152	-	20	3,137	11,850
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	7,665	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	(7,336)
Total other financing sources (uses)	-	-	-	-	-	7,665	-	-	-	-	(7,336)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,000	(14,346)	1,703	-	7,698	9,869	152	-	20	3,137	4,514
Cash and investments - ending	\$ 7,713	\$ 22,548	\$ 7,925	\$ 744	\$ 5,221	\$ 9,541	\$ 4,615	\$ 3,447	\$ 417	\$ 6,602	\$ 11,850

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2024

	Wabash Heartland Innovation Network	Ccsc Health & Welfare Grant	Preschool Grant - Mccf	Juul Litigation	Ascend Indiana Grant	Abe Muffy	Adult Testing	Athletic Workers	Aqautics	Discovery Club Hoover	Discovery Club Hose
Cash and investments - beginning	\$ 210	\$ -	\$ -	\$ -	\$ -	\$ 34,695	\$ 2,742	\$ (3,307)	\$ 64,538	\$ 16,862	\$ 37,333
Receipts:											
Local sources	-	-	-	-	-	17,333	2,633	12,545	167,017	3,750	11,625
Intermediate sources	-	10,000	52,503	-	25,000	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	16,365	-	-	-	-	-	-	-
Total receipts	-	10,000	52,503	16,365	25,000	17,333	2,633	12,545	167,017	3,750	11,625
Disbursements:											
Instruction	-	-	-	-	-	15,940	2,320	-	-	-	394
Support services	-	-	52,503	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	20,883	25,234	-	-	19,033	148,936	630	1,775
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	52,503	20,883	25,234	15,940	2,320	19,033	148,936	630	2,169
Excess (deficiency) of receipts over disbursements	-	10,000	-	(4,518)	(234)	1,393	313	(6,488)	18,081	3,120	9,456
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	304	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(5,572)	(22,273)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	304	(5,572)	(22,273)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	10,000	-	(4,518)	(234)	1,393	313	(6,488)	18,385	(2,452)	(12,817)
Cash and investments - ending	\$ 210	\$ 10,000	\$ -	\$ (4,518)	\$ (234)	\$ 36,088	\$ 3,055	\$ (9,795)	\$ 82,923	\$ 14,410	\$ 24,516

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2024

	Nicholson Discovery Club	ECA	Food Service Angel	Marvin Clark Scholarship	Phil Paligraf Scholarship	Robert Garner Scholarship	Scholarships (Chs)	Formative Assessment	Special Education Excess Costs	Indiana Preschool Grants	Early Literacy Achievement Grant
Cash and investments - beginning	\$ 23,850	\$ (3,690)	\$ 777	\$ 54,500	\$ 24,000	\$ 500	\$ 3,434	\$ 29,184	\$ (2,449)	\$ -	\$ -
Receipts:											
Local sources	6,825	4,729	1,010	5,000	-	-	3,340	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	25,764	41,426	2,385	18,707
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	6,825	4,729	1,010	5,000	-	-	3,340	25,764	41,426	2,385	18,707
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	29,167	-	18,651
Support services	-	-	23	-	-	-	-	22,385	-	-	-
Noninstructional services	388	22,031	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	500	500	500	3,275	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	388	22,031	23	500	500	500	3,275	22,385	29,167	-	18,651
Excess (deficiency) of receipts over disbursements	6,437	(17,302)	987	4,500	(500)	(500)	65	3,379	12,259	2,385	56
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	1,290	-	-	-	-	-	-	-	-
Transfers out	(11,693)	-	(237)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(11,693)	-	1,053	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,256)	(17,302)	2,040	4,500	(500)	(500)	65	3,379	12,259	2,385	56
Cash and investments - ending	\$ 18,594	\$ (20,992)	\$ 2,817	\$ 59,000	\$ 23,500	\$ -	\$ 3,499	\$ 32,563	\$ 9,810	\$ 2,385	\$ 56

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2024

	Education Technology	Common School - Spring 2024	Adult And Continuing Education	Eds Medicaid Reimbursement Fnd	Secured Schools Safety Grant	Stem Grants - Robotics	Alternative Ed Grant	Early Inervention Grant	Non-English Speaking Programs	School Technology	Career And Technical Performance Grant
Cash and investments - beginning	\$ (136,800)	\$ -	\$ 5,000	\$ 22,106	\$ (50,000)	\$ -	\$ (2,238)	\$ 67	\$ (36,775)	\$ 24,805	\$ 3,015
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	279,966	-	6,202	72,683	70,795	-	12,040	-	-	-	288
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	14,280	-
Total receipts	279,966	-	6,202	72,683	70,795	-	12,040	-	-	14,280	288
Disbursements:											
Instruction	-	-	8,920	-	-	-	7,141	-	12,349	-	-
Support services	209,802	54,150	-	-	45,898	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	14,758	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	209,802	54,150	8,920	-	45,898	14,758	7,141	-	12,349	-	-
Excess (deficiency) of receipts over disbursements	70,164	(54,150)	(2,718)	72,683	24,897	(14,758)	4,899	-	(12,349)	14,280	288
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	313	-	-	-	-	49,124	-	-
Transfers out	-	-	-	(78,034)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(77,721)	-	-	-	-	49,124	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	70,164	(54,150)	(2,718)	(5,038)	24,897	(14,758)	4,899	-	36,775	14,280	288
Cash and investments - ending	\$ (66,636)	\$ (54,150)	\$ 2,282	\$ 17,068	\$ (25,103)	\$ (14,758)	\$ 2,661	\$ 67	\$ -	\$ 39,085	\$ 3,303

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2024

	Performance Based Awards	G/T Grant	State Connectivity Grant	Title I (Py23)	Title I Sy2023- 2024	Ecia Chapter I 2002-2003	Mckinney- Homeless Asst. Grant	M-V 22-23	Sped 611 - 23611-58-Pn01	Sped Part B Grant 23-24	Sped Preschool 223619-058- Pn01
Cash and investments - beginning	\$ -	\$ (2,522)	\$ 776	\$ (38,174)	\$ -	\$ (68)	\$ (1,955)	\$ (5,262)	\$ (29,012)	\$ -	\$ (23,706)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	86,998	39,562	4,081	-	-	-	-	-	-	-	-
Federal sources	-	-	-	174,022	427,832	68	1,955	8,285	134,885	547,750	23,706
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	86,998	39,562	4,081	174,022	427,832	68	1,955	8,285	134,885	547,750	23,706
Disbursements:											
Instruction	86,990	36,115	-	135,330	480,725	-	-	13,297	106,291	593,055	-
Support services	-	-	776	507	44,115	-	-	-	-	-	-
Noninstructional services	-	-	-	11	3,745	-	-	100	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	86,990	36,115	776	135,848	528,585	-	-	13,397	106,291	593,055	-
Excess (deficiency) of receipts over disbursements	8	3,447	3,305	38,174	(100,753)	68	1,955	(5,112)	28,594	(45,305)	23,706
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	2,658	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	2,658	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8	6,105	3,305	38,174	(100,753)	68	1,955	(5,112)	28,594	(45,305)	23,706
Cash and investments - ending	\$ 8	\$ 3,583	\$ 4,081	\$ -	\$ (100,753)	\$ -	\$ -	\$ (10,374)	\$ (418)	\$ (45,305)	\$ -

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2024

	Adult Basic Education Fy23- 24	Title IV	Title IV FFY22	Title IV FFY23	FY23 Perkins Reserve Grant	Perkins Basic Grant 22-23	FY23 Perkins Basic Grant - 23- 24	Perkins Assessment Grant 22-23	Vocational Ed. 2005-2006	Federal Medicaid Reimbursement	21st CCLC
Cash and investments - beginning	\$ -	\$ (2,243)	\$ -	\$ -	\$ -	\$ (26,053)	\$ -	\$ (4,000)	\$ (17)	\$ 205,631	\$ (2,016)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	50,205	54,840	63,527	4,000	-	-	-
Federal sources	148,703	2,243	34,779	21,712	-	-	-	-	-	255,284	2,243
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	148,703	2,243	34,779	21,712	50,205	54,840	63,527	4,000	-	255,284	2,243
Disbursements:											
Instruction	187,154	-	33,038	38,857	35,217	28,897	72,222	-	-	-	302
Support services	-	-	-	-	42,283	-	-	-	-	100,214	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	187,154	-	33,038	38,857	77,500	28,897	72,222	-	-	100,214	302
Excess (deficiency) of receipts over disbursements	(38,451)	2,243	1,741	(17,145)	(27,295)	25,943	(8,695)	4,000	-	155,070	1,941
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	75
Transfers out	-	-	-	-	-	-	-	-	-	(313)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(313)	75
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(38,451)	2,243	1,741	(17,145)	(27,295)	25,943	(8,695)	4,000	-	154,757	2,016
Cash and investments - ending	\$ (38,451)	\$ -	\$ 1,741	\$ (17,145)	\$ (27,295)	\$ (110)	\$ (8,695)	\$ -	\$ (17)	\$ 360,388	\$ -

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2024

	21st Century Learning Center 22-23	21st Century 23- 24	Title II Improv Teacher Qualit	Rural Schools And Low Income P	Title III-Wabash Valley Ed Cnt	Title III 2022- 2024	Title III 2023- 2025	ESSER III State Set Aside (84.425U)	Homeless Children And Youth (Arpa- Essa)	ESSER III	CCDG Grant	Child Care Development Block Grant Progr
Cash and investments - beginning	\$ (8,257)	\$ -	\$ (3,635)	\$ (7,393)	\$ (87)	\$ (4,055)	\$ -	\$ -	\$ -	\$ (351,608)	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	27,384	195,612	88,622	26,131	54,899	10,476	1,680	19,500	8,417	1,467,200	2,529	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	27,384	195,612	88,622	26,131	54,899	10,476	1,680	19,500	8,417	1,467,200	2,529	-
Disbursements:												
Instruction	5,414	175,840	-	18,911	162,197	-	1,680	-	-	940,325	-	-
Support services	15,259	73,169	96,110	-	1,232	-	-	-	15,605	133,213	-	-
Noninstructional services	-	-	-	-	180	-	-	-	-	-	-	11,194
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	175,499	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	20,673	249,009	96,110	18,911	163,609	-	1,680	-	15,605	1,249,037	-	11,194
Excess (deficiency) of receipts over disbursements	6,711	(53,397)	(7,488)	7,220	(108,710)	10,476	-	19,500	(7,188)	218,163	2,529	(11,194)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	1,546	32,916	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,546	32,916	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,257	(20,481)	(7,488)	7,220	(108,710)	10,476	-	19,500	(7,188)	218,163	2,529	(11,194)
Cash and investments - ending	\$ -	\$ (20,481)	\$ (11,123)	\$ (173)	\$ (108,797)	\$ 6,421	\$ -	\$ 19,500	\$ (7,188)	\$ (133,445)	\$ 2,529	\$ (11,194)

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CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2024

	Indiana Humanities ESSER II	Grant	Petty Cash	Burgess Trust	Prepaid School Lunch Accounts	Burgess Trust	Federal Tax	Social Security	State Tax	County Adjusted Gr Income Tax	Public Employees Retirement Fu	Group Insurance
Cash and investments - beginning	\$ (114,286)	\$ -	\$ 233	\$ -	\$ 14,235	\$ 6,921	\$ -	\$ 257	\$ 18,344	\$ 52,910	\$ (16,938)	\$ (46,386)
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	897,364	922	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	420,199	-	1,423,200	1,321,157	524,960	413,171	-	741,390
Total receipts	897,364	922	-	-	420,199	-	1,423,200	1,321,157	524,960	413,171	-	741,390
Disbursements:												
Instruction	56,697	-	-	-	-	-	-	-	-	-	-	-
Support services	38,684	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	922	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	423,078	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	269,920	-	212	50	419,096	-	1,423,235	1,320,875	560,635	440,759	-	739,736
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	788,379	922	212	50	419,096	-	1,423,235	1,320,875	560,635	440,759	-	739,736
Excess (deficiency) of receipts over disbursements	108,985	-	(212)	(50)	1,103	-	(35)	282	(35,675)	(27,588)	-	1,654
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	5,301	-	-	-	237	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(1,594)	-	-	-	-	-	-	-
Total other financing sources (uses)	5,301	-	-	-	(1,357)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	114,286	-	(212)	(50)	(254)	-	(35)	282	(35,675)	(27,588)	-	1,654
Cash and investments - ending	\$ -	\$ -	\$ 21	\$ (50)	\$ 13,981	\$ 6,921	\$ (35)	\$ 539	\$ (17,331)	\$ 25,322	\$ (16,938)	\$ (44,732)

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2024

	Annuities	Valic Roth IRA	Garnishments	Dependent Care/Sec 125	Employee Medical/Sec125	Fsa Limited	Voluntary Istr Contributions	Voluntary Perf Contributions	M.U.F.F.Y.	Other Payroll Deductions	Fringe Benefit Clearing	Totals
Cash and investments - beginning	\$ 23	\$ -	\$ 117	\$ (17,258)	\$ 8,654	\$ 6,981	\$ 10,906	\$ 935	\$ 1,663	\$ (48,385)	\$ 817	\$ 8,414,977
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	13,931,740
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	87,640
State sources	-	-	-	-	-	-	-	-	-	-	-	21,282,112
Federal sources	-	-	-	-	-	-	-	-	-	-	-	6,019,246
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	1,000,000
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	318,353	86,333	9,890	1,600	42,403	2,045	-	-	10,207	239,966	-	5,693,922
Total receipts	318,353	86,333	9,890	1,600	42,403	2,045	-	-	10,207	239,966	-	48,014,660
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	17,426,390
Support services	-	-	-	-	-	-	-	-	-	-	-	13,975,830
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	3,076,361
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	702,416
Debt services	-	-	-	-	-	-	-	-	-	-	-	8,515,790
Nonprogrammed charges	335,853	86,333	9,890	989	44,388	370	-	-	9,525	239,813	-	6,032,048
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	335,853	86,333	9,890	989	44,388	370	-	-	9,525	239,813	-	49,728,835
Excess (deficiency) of receipts over disbursements	(17,500)	-	-	611	(1,985)	1,675	-	-	682	153	-	(1,714,175)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	6,472,445
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(6,472,445)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,500)	-	-	611	(1,985)	1,675	-	-	682	153	-	(1,714,175)
Cash and investments - ending	\$ (17,477)	\$ -	\$ 117	\$ (16,647)	\$ 6,669	\$ 8,656	\$ 10,906	\$ 935	\$ 2,345	\$ (48,232)	\$ 817	\$ 6,700,802

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF PAYABLES AND RECEIVABLES  
June 30, 2024

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<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 925,425</u>	<u>\$ 530,271</u>

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF LEASES AND DEBT  
June 30, 2024

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Crawfordsville Elementary School Building Corp	Remodel 2016	\$ 772,388	7/15/2017	1/15/2028
Crawfordsville High School Building Corp	Geo THERmal	163,500	7/1/2011	1/1/2025
Crawfordsville High School Building Corp	CHS 2020 Lease	502,000	1/1/2022	1/1/2038
Crawfordsville High School Building Corp	CHS 2023 Lease	282,500	4/6/2023	12/31/2033
Crawfordsville Tuttle School Building Corp	CMS 2013	2,144,870	1/15/2020	7/15/2025
Crawfordsville Tuttle School Building Corp	Middle School 2019B	64,000	1/15/2014	1/15/2033
Crawfordsville Tuttle School Building Corp	2019A refunding	723,000	12/30/2019	12/30/2032
Crossroads Bank	Bus Lease #5	82,884	1/1/2021	12/1/2026
Crossroads Bank	Bus Lease #6	95,916	1/1/2023	1/1/2028
Crossroads Bank	Bus Lease #7	<u>124,728</u>	4/1/2024	3/1/2029
Total governmental activities		<u>4,955,786</u>		
Total of annual lease payments		<u>\$ 4,955,786</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
General Obligation Bonds	CHS 2021	\$ 335,000	\$ 335,000
General Obligation Bonds	Pension 2024 bond	205,000	205,000
Notes and Loans Payable	Common Loan A0806	1,063,471	110,462
Notes and Loans Payable	Common School Loan C0005	1,155,000	115,500
Notes and Loans Payable	Common School Loan A0592	-	-
Notes and Loans Payable	Common School Loan A0612	238,207	34,352
Notes and Loans Payable	Common School Loan A0618	844,289	106,454
Notes and Loans Payable	Common School Loan A0622	882,678	105,216
Notes and Loans Payable	Common School Loan A0624	182,861	20,245
Notes and Loans Payable	Common School Loan B0038	22,200	22,200
Notes and Loans Payable	Common School Loan B0096	22,515	22,515
Notes and Loans Payable	Common School Loan B0138	68,492	45,232
Notes and Loans Payable	Common School Loan B0189	65,693	44,343
Notes and Loans Payable	Common School Loan B0224	118,194	48,341
Notes and Loans Payable	Common School Loan B0272	160,270	47,280
Notes and Loans Payable	Common School Loan B0333	165,087	48,700
Notes and Loans Payable	Common School Loan B0380	213,840	49,539
Notes and Loans Payable	Common School Loan C0002	1,083,288	108,329
Notes and Loans Payable	Common School Loan C0012	2,940,300	294,030
Notes and Loans Payable	Common School Loan B0418	184,735	23,252
Notes and Loans Payable	Common School Loan B0424	90,045	10,795
Tax Anticipation Warrants	Temporary Loan	<u>600,000</u>	<u>600,000</u>
Total governmental activities		<u>10,641,165</u>	<u>2,396,785</u>
Totals		<u>\$ 10,641,165</u>	<u>\$ 2,396,785</u>

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF CAPITAL ASSETS  
June 30, 2024

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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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 203,704
Infrastructure	12,875
Buildings	43,455,304
Improvements other than buildings	6,313,130
Machinery, equipment, and vehicles	<u>42,205,220</u>
Total governmental activities	<u>92,190,233</u>
Total capital assets	<u>\$ 92,190,233</u>

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
STATE REPORTING INFORMATION  
July 1, 2022 - June 30, 2024

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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.

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/>.

*Indiana Department of Education Reporting:*

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://www.doe.in.gov/finance/school-financial-reports>. 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 Indiana Gateway for Government Units 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's 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 on the IDOE website and on the Indiana Gateway for Government Units presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period of July 1, 2022 through June 30, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 06-30-24	Total Federal Awards Expended 07-01-2022 to 06-30-24
<u>Department of Agriculture</u>						
Child Nutrition Cluster	Indiana Department of Education					
School Breakfast Program		10.553	FY2023, FY2024	\$ 553,582	\$ 377,114	\$ 930,696
National School Lunch Program		10.555	FY2023, FY2024	1,256,485	839,071	2,095,556
Supply Chain Assistance		10.555	FY2023, FY2024	125,905	80,351	206,256
Commodities		10.555	FY2023, FY2024	104,053	122,852	226,905
Summer Food Service Program for Children		10.559	FY2023, FY2024	33,391	36,139	69,530
Fresh Fruit and Vegetable Program		10.582	FY2024	-	77,549	77,549
Total - Child Nutrition Cluster				<u>2,073,416</u>	<u>1,533,076</u>	<u>3,606,492</u>
Child and Adult Care Food Program Supper Program	Indiana Department of Education	10.558	FY2023	2,533	-	2,533
Pandemic EBT Administrative Costs P-EBT Administrative Cost Grant	Indiana Department of Education	10.649	FY2024	3,135	-	3,135
Total - Department of Agriculture				<u>2,079,084</u>	<u>1,533,076</u>	<u>3,612,160</u>
<u>Department of Education</u>						
Special Education Cluster(IDEA)						
Special Education Grants to States	Indiana Department of Education					
Special Ed Part B		84.027	22611-058-PN01	90,749	-	90,749
Special Ed Part B		84.027	23611-058-PN01	633,356	38,275	671,631
Special Ed Part B		84.027	24611-058-PN01	-	644,360	644,360
Special Ed Part B - COVID-19		84.027X	22611-058-ARP	145,640	-	145,640
Total - Special Education Grants to States				<u>869,745</u>	<u>682,635</u>	<u>1,552,380</u>
Special Education Preschool Grants	Indiana Department of Education					
Special Ed Preschool Part B - COVID-19		84.173X	22619-058-ARP	10,948	-	10,948
Special Ed Preschool Part B		84.173	23619-058-PN01	-	23,706	23,706
Total - Special Education Preschool Grants to States				<u>10,948</u>	<u>23,706</u>	<u>34,654</u>
Total - Special Education Cluster(IDEA)				<u>880,693</u>	<u>706,341</u>	<u>1,587,034</u>
Adult Education - Basic Grants to States	Indiana Department of Workforce Development					
FY21 ABE Federal Grant		84.002	AE21-212	15,197	-	15,197
FY22 ABE Federal Grant		84.002	AE22-212	147,567	23,231	170,798
FY23 ABE Federal Grant		84.002	AE23-212	-	47,643	47,643
Total - Adult Education Basic Grants to States				<u>162,764</u>	<u>70,874</u>	<u>233,638</u>

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period of July 1, 2022 through June 30, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 06-30-24	Total Federal Awards Expended 07-01-2022 to 06-30-24
<b>Title I Grants to Local Educational Agencies</b>						
	Indiana Department of Education					
Title I, Part A		84.010A	S010A210014	\$ 90,475	\$ -	\$ 90,475
Title I, Part A		84.010A	S010A220014	396,251	152,492	548,743
Title I, Part A		84.010A	S010A230014	-	449,430	449,430
<b>Total - Title I Grants to Local Educational Agencies</b>				<b>486,726</b>	<b>601,922</b>	<b>1,088,648</b>
<b>Career and Technical Education Basic Grants to States</b>						
FY22 Perkins Grant	Indiana Governor's Workforce Cabinet	84.048	22-0512-5855	45,295	-	45,295
FY23 Perkins Grant	Indiana Governor's Workforce Cabinet	84.048	23-0512-B023	57,722	54,840	112,562
FY24 Perkins Grant	Indiana Commission for Higher Education	84.048	24-0512-B023	-	63,527	63,527
FY24 Perkins Reserve Grant	Indiana Governor's Workforce Cabinet	84.048	24-0512-R049	-	50,205	50,205
Perkins Leadership	Indiana Governor's Workforce Cabinet	84.048	23-0512-A023	-	4,000	4,000
<b>Total - Career and Technical Education -- Basic Grants to States</b>				<b>103,017</b>	<b>172,572</b>	<b>275,589</b>
<b>Education for Homeless Children and Youth</b>						
	Indiana Department of Education					
FY20 McKinney Vento Grant		84.196	S196A200015	202	-	202
FY22 McKinney Vento Grant		84.196	S196A220015	15,276	10,240	25,516
<b>Total - Education for Homeless Children and Youth</b>				<b>15,478</b>	<b>10,240</b>	<b>25,718</b>
<b>Twenty-First Century Community Learning Centers</b>						
	Indiana Department of Education					
21st Century		84.287	S287C190014	13,519	-	13,519
21st Century		84.287	S287C230014	-	225,238	225,238
21st Century		84.287	S287C220014	243,701	-	243,701
<b>Total - Twenty-First Century Community Learning Centers</b>				<b>257,220</b>	<b>225,238</b>	<b>482,458</b>
<b>Rural Education</b>						
	Indiana Department of Education					
Rural & Low Income		84.358	S358B220014	-	26,131	26,131
Rural & Low Income		84.358	S358B230014	44,544	-	44,544
<b>Total - Rural Education</b>				<b>44,544</b>	<b>26,131</b>	<b>70,675</b>
<b>English Language Acquisition State Grants</b>						
	Indiana Department of Education					
Title III Part A		84.365	S365A190014	66	-	66
Title III Part A		84.365	S365A200014	6,983	19,958	26,941
Title III Part A		84.365	S365A210014	2,856	-	2,856
Title III Part A		84.365	S365A220014	20,049	10,476	30,525
Title III Part A		84.365	S365A230014	-	36,621	36,621
<b>Total - English Language Acquisition State Grants</b>				<b>29,954</b>	<b>67,055</b>	<b>97,009</b>

(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period of July 1, 2022 through June 30, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 06-30-24	Total Federal Awards Expended 07-01-2022 to 06-30-24
Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II, Part A		84.367A	S367A200013	\$ 24,205	\$ -	\$ 24,205
Title II, Part A		84.367A	S367A210013	72,106	22,243	94,349
Title II, Part A		84.367A	S367A220013	-	66,379	66,379
Total - Supporting Effective Instruction State Grants				<u>96,311</u>	<u>88,622</u>	<u>184,933</u>
Student Support and Academic Enrichment Program	Indiana Department of Education					
Title IV, Part A		84.424	S424A200015	53	-	53
Title IV, Part A		84.424	S424A220015	-	33,876	33,876
Title IV, Part A		84.424	S424A230015	-	24,858	24,858
Total - COVID-19 - Education Stabilization Fund				<u>53</u>	<u>58,734</u>	<u>58,787</u>
COVID-19 - Education Stabilization Fund	Indiana Department of Education					
Elementary and Secondary School Emergency Relief (ESSER II) Fund		84.425D	S425D210013	554,584	897,364	1,451,948
American Rescue Plan Elementary and Secondary School Elementary Relief (ARP ESSER) Fund		84.425U	S425U210013	1,800,139	1,467,200	3,267,339
American Rescue Plan Elementary and Secondary School Emergency Relief (ARP HCY II) Homeless Children and Youth Grant		84.425W	S425W210015	20,360	8,417	28,777
Total - COVID-19 - Education Stabilization Fund				<u>2,375,083</u>	<u>2,372,981</u>	<u>4,748,064</u>
Total - Department of Education				<u>4,451,843</u>	<u>4,400,710</u>	<u>8,852,553</u>
<b>Department of Health and Human Services</b>						
Medicaid Cluster						
Medical Assistance Program						
Medicaid IEP	Family Social Services Administration	93.778	FY2023, FY2024	183,122	151,887	335,009
Medicaid INMAC	Indiana Department of Education	93.778	FY2023, FY2024	78,451	103,397	181,848
Total - Medicaid Cluster				<u>261,573</u>	<u>255,284</u>	<u>516,857</u>
Total - Department of Health and Human Services				<u>261,573</u>	<u>255,284</u>	<u>516,857</u>
Total federal awards expended				<u>\$ 6,792,500</u>	<u>\$ 6,189,070</u>	<u>\$ 12,981,570</u>

See accompanying notes to the schedule of expenditure of federal awards.

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period of July 1, 2022 through June 30, 2024

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**NOTE 1 - BASIS OF PRESENTATION**

*A. 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 period of July 1, 2022 through June 30, 2024. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the 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.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 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.

*B. Other Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, 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 2 - INDIRECT COST RATE**

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

**NOTE 3 - OTHER INFORMATION**

The School Corporation did not have any subrecipient activity for the period of July 1, 2022 through June 30, 2024.

**NOTE 4 - NON-CASH PROGRAMS (COMMODITIES)**

Commodities donated to the School Corporation by the U.S. Department of Agriculture (USDA) of \$226,905 are valued based on the USDA's donated commodity price list. These are shown as part of the National School Lunch Program (10.555).

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

Those Charged with Governance  
Crawfordsville Community School Corporation  
Montgomery County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Crawfordsville Community School Corporation ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2024 and for the period July 1, 2022 through June 30, 2024 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated February 14, 2025.

### Report on 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) as a basis for designing 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying *Schedule of Findings and Questioned Costs* as item 2024-001, that we consider to be a material weakness.

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(Continued)

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## School Corporation's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The School Corporation's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Crowe LLP

Indianapolis, Indiana  
February 14, 2025

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

Those Charged with Governance  
Crawfordsville Community School Corporation  
Montgomery County, Indiana

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

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

We have audited the Crawfordsville Community School Corporation's (School Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the School Corporation's major federal programs for the period of July 1, 2022 through June 30, 2024. 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.

In our opinion, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2022 through June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

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(Continued)

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School Corporation's compliance with the requirements of each major federal program as a whole.

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

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

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

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-004 and 2024-007. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the School Corporation's responses to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The School Corporation's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

## Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-002, 2024-004, 2024-005, and 2024-007 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-003 and 2024-006 to be significant deficiencies.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the School Corporation's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The School Corporation's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

  
Crowe LLP

Indianapolis, Indiana  
February 14, 2025

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 July 1, 2022 through June 30, 2024

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**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 weakness(es) identified?	<u>  X  </u>	Yes	_____	No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	<u>  X  </u>	None Reported

Noncompliance material to financial statement noted?	_____	Yes	<u>  X  </u>	No
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***Federal Awards***

Internal control over major programs:

Material weakness(es) identified?	<u>  X  </u>	Yes	_____	No
Significant deficiencies identified not considered to be material weaknesses?	<u>  X  </u>	Yes	_____	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 2CFR 200.516(a)?	<u>  X  </u>	Yes	_____	No
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Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559, 10.582	Child Nutrition Cluster
84.010A	Title I Grants to Local Educational Agencies
84.027, 84.027X, 84.173, 84.173X	Special Education Cluster
84.425D, 84.425U, 84.425W	COVID-19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?	_____	Yes	<u>  X  </u>	No
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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2022 through June 30, 2024

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**Section II – Financial Statement Findings**

**FINDING 2024-001**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Material Weakness

**Criteria:** The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . . There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduce here for reference purposes:

- Accurate and timely recording of transactions. . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

(b) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

(1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must be included.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2022 through June 30, 2024

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**Section II – Financial Statement Findings** (Continued)

**FINDING 2024-001** (Continued)

(3) Provide total Federal awards expended for each individual Federal program and the assistance listing number (ALN) or other identifying number when the ALN information is not available. For a cluster of programs also provide the total for the cluster.

(4) Include the total amount provided to subrecipients from each Federal program.

(5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.

(6) Include notes that describe that significant accounting policies used in preparing the schedule and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs."

**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).

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

**Context:** The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. The SEFA was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors that resulted in the net understatement on the SEFA of \$511,375 for the period July 1, 2022, through June 30, 2024:

- Special Education Cluster (84.027, 84.173) expenditures were understated by \$180,295
- Adult Education Basic Grants to States (84.002) expenditures were understated by \$84,935
- Career and Technical Education Basic Grants to States (84.048) expenditures were understated by \$4,000
- Twenty-First Century Community Learning Centers (84.287) expenditures were understated by \$242,080
- English Language Acquisition State Grants were understated by \$12
- Student Support and Academic Enrichment Program (84.424) expenditures were understated by \$53

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA to correct the issues noted above.

**Effect:** Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the Context section.

**Identification as a repeat finding, if applicable:** No.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2022 through June 30, 2024

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**Section II – Financial Statement Findings** (Continued)

**FINDING 2024-001** (Continued)

**Recommendation:** We recommended that the School Corporation's management establish a formal review over the SEFA to ensure amounts reported are accurate. The School Corporation should establish a documented, secondary review to ensure the amounts reported on the SEFA agree to the supporting federal receipt fund ledger detail.

**Views of Responsible Officials and Planned Corrective Actions:** Management agrees with the finding and has prepared a corrective action plan.

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

**FINDING 2024-002**

**Information on the federal program:**

Subject: Child Nutrition Cluster - Internal Controls

Federal Agency: Department of Agriculture

Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Program, School Summer Food Service Program, Fresh Fruit and Vegetable Program

Assistance Listing Number: 10.553, 10.555, 10.559, 10.582

Federal Award Numbers and Years (or Other Identifying Numbers): FY2023, FY2024

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Eligibility

Audit Finding: Material Weakness

**Criteria:** 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

**Condition:** An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the eligibility compliance requirement.

**Cause:** The School Corporation's management had not developed a system of internal controls to ensure compliance with eligibility requirements.

**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.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2022 through June 30, 2024

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**Section III – Federal Award Findings and Questioned Costs** (Continued)

**FINDING 2024-002** (Continued)

**Questioned Costs:** There were no questioned costs identified.

**Context:** During testing over controls for eligibility, we noted there was no formal, secondary review for the applications entered in the food service software determining eligibility. Additionally, there was no documented annual review by School Corporation personnel of the FY23 income eligibility guidelines used by the food service software. The School Corporation did formally review the FY24 income eligibility guidelines used in the food service software.

**Identification as a repeat finding, if applicable:** No.

**Recommendation:** We recommended that the School Corporation's management establish a system of internal controls related to the grant agreement and eligibility compliance requirements.

**Views of Responsible Officials and Planned Corrective Actions:** Management agrees with the finding and has prepared a corrective action plan.

**FINDING 2024-003**

**Information on the federal program:**

Subject: Child Nutrition Cluster – Internal Controls  
Federal Agency: Department of Agriculture  
Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children, Fresh Fruit and Vegetable Program  
Assistance Listing Number: 10.553, 10.555, 10.559, 10.582  
Federal Award Numbers and Years (or Other Identifying Numbers): FY2023, FY2024  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Finding: Significant Deficiency

**Criteria:** 2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.318(a) states: "The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part."

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
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**Section III – Federal Award Findings and Questioned Costs** (Continued)

**FINDING 2024-003** (Continued)

2 CFR 200.320 states in part:

"The non-Federal Entity must use one of the following methods of procurement. . . .

- (b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. . . ."

**Condition:** An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the Child Nutrition Program and Procurement compliance requirements.

**Cause:** The School Corporation's management had not developed a system of internal controls that would have ensured compliance with the Procurement and Suspension and Debarment compliance requirement.

**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.

**Context:** For the two small purchase method procurements sampled for testing, we noted that the School Corporation, did not obtain quotes from an adequate number of qualified sources. Additionally, the School Corporation did not perform a suspension and debarment check on the vendors. The sample items were for \$76,200 and \$31,639 worth of repair supplies in FY2023 and FY2024, respectively.

**Identification as a repeat finding:** This is a repeat finding from the immediately prior audit. The prior finding number was 2022-003.

**Recommendation:** We recommended that the School Corporation's management establish a system of internal controls related to ensure that the School Corporation's procurement policy is adhered to and quotes are obtained from an adequate number of qualified sources as required for small purchase method procurements. Additionally, we recommend management monitor annual vendor activity to ensure vendors that exceed small purchase threshold and suspension and debarment threshold in aggregate are reviewed for potential analysis and suspension and debarment checks required by federal and state regulations.

**Views of Responsible Officials and Planned Corrective Actions:** Management agrees with the finding and has prepared a corrective action plan.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2022 through June 30, 2024

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**Section III – Federal Award Findings and Questioned Costs** (Continued)

**FINDING 2024-004**

**Information on the federal program:**

Subject: Title I Grants to Local Educational Agencies - Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

Assistance Listing Number: 84.010A

Federal Award Numbers and Years (or Other Identifying Numbers): S010A210014, S010A220014, S010A230014

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Audit Finding: Material Weakness, Other Matters

**Criteria:** 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.430 states in part:

(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity,

(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and

vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2022 through June 30, 2024

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**Section III – Federal Award Findings and Questioned Costs** (Continued)

**FINDING 2024-004** (Continued)

**Condition:** An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the activities allowed or unallowed and allowable costs/cost principle compliance requirements.

**Cause:** The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

**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:** \$5,705 (Known questioned costs)

**Context:** For 5 selections, in a sample of 40 payroll transactions, the School Corporation did not have time and effort logs to support the portion of the employees' time charged to the grant. The employees' time was split with another federal grant, however the School Corporation did not have support for the allocation of the time charged to the Title I grant. Additionally, for three selections, the School Corporation charged a higher percentage to the Title I grant than what the time and effort log percentage showed.

**Identification as a repeat finding:** This is a repeat finding from the immediately prior audit. The prior finding number was 2022-008.

**Recommendation:** We recommend management ensure semi-annual certifications are completed for all employees charged to the grant awards at 100% and time and effort logs are maintained for all employees not charged at 100% to support work performed and charged to the grant awards. We recommend management establish a documented review by management of semi-annual certifications and time and effort logs to ensure time charged to grant awards is allowable and allocable based on work performed in accordance with grant requirements.

**Views of Responsible Officials and Planned Corrective Actions:** Management agrees with the finding and has prepared a corrective action plan.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2022 through June 30, 2024

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**Section III – Federal Award Findings and Questioned Costs** (Continued)

**FINDING 2024-005**

**Information on the federal program:**

Subject: Education Stabilization Fund – Internal Controls  
Federal Agency: Department of Education  
Federal Program: COVID-19 – Education Stabilization Fund  
Assistance Listing Number: 84.425D, 84.425U  
Federal Award Numbers: S425D210013, S425U210013  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Equipment and Real Property Management  
Audit Findings: Material Weakness

**Criteria:** 2 CFR 200.313(d) states in part:

"Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- (4) Adequate maintenance procedures must be developed to keep the property in good condition.  
..."

**Condition:** An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Equipment and Real Property Management Requirements compliance requirements.

**Cause:** The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

**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.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2022 through June 30, 2024

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**Section III – Federal Award Findings and Questioned Costs** (Continued)

**FINDING 2024-005** (Continued)

**Context:** The School Corporation expended \$1,367,798 on building renovations during the period under audit which was charged to the ESSER II (84.425D) and ESSER III (84.425U) grant awards. It was noted these capital asset acquisitions were not reported on the capital asset listing for the School Corporation as of June 30, 2024.

**Identification as a repeat finding:** No.

**Recommendation:** We recommend the School Corporation update the capital asset listing at least annually to include all equipment and real property acquisitions and review for potential capital asset dispositions. The capital asset listing should include all required information to track capital asset acquisitions purchased with federal funding. Additionally, we noted the School Corporation's capital asset listing did not contain all the required information, including the source of funding for the property, outlined in the criteria above.

**Views of Responsible Officials and Planned Corrective Actions:** Management agrees with the finding and has prepared a corrective action plan.

**FINDING 2024-006**

**Information on the federal program:**

Subject: Education Stabilization Fund – Internal Controls  
Federal Agency: Department of Education  
Federal Program: COVID-19 - Education Stabilization Fund  
Assistance Listing Number: 84.425D, 84.425U  
Federal Award Numbers: S425D210013, S425U210013  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Special Tests and Provisions - Wage Rate Requirements  
Audit Findings: Significant Deficiency

**Criteria:** 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200 Appendix II states in part:

In addition to other provisions required by the Federal agency or non-Federal entity; all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable. . . .

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
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**Section III – Federal Award Findings and Questioned Costs** (Continued)

**FINDING 2024-006** (Continued)

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. . . .”

**Condition:** An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions – Wage Rate Requirements compliance requirements.

**Cause:** The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

**Effect:** The failure to design and implement an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the Special Tests and Provisions – Wage Rate Requirements compliance requirement could result in the loss of future federal funds to the School Corporation.

**Questioned Costs:** There were no questioned costs identified.

**Context:** For the three projects sampled for Davis-Bacon requirements, the contracts with the companies did not include the clauses for the federal wage rate requirements. The amount disbursed and reported on the SEFA during the audit period is \$1,367,798. The School Corporation did obtain the weekly payroll reports certifications from the companies that performed renovations.

**Identification as a repeat finding:** No.

**Recommendation:** We recommend the School Corporation implement a formal process to ensure the contracts including labor costs over \$2,000 funded by federal awards have Davis Bacon wage rate requirement clause in written contract.

**Views of Responsible Officials and Planned Corrective Actions:** Management agrees with the finding and has prepared a corrective action plan.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2022 through June 30, 2024

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**Section III – Federal Award Findings and Questioned Costs** (Continued)

**FINDING 2024-007**

**Information on the federal program:**

Subject: Education Stabilization Fund - Activities Allowed or Unallowed, Allowable Costs/Cost Principles  
Federal Agency: Department of Education  
Federal Program: Education Stabilization Fund  
Assistance Listing Number: 84.425D, 84.425U, 84.425W  
Federal Award Numbers and Years (or Other Identifying Numbers): S425D210013, S425U210013, S425W210015  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles  
Audit Finding: Material Weakness, Other Matters

**Criteria:** 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.430 states in part:

(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity,

(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and

vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

**Condition:** An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the activities allowed or unallowed and allowable costs/cost principle compliance requirements.

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(Continued)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2022 through June 30, 2024

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**Section III – Federal Award Findings and Questioned Costs** (Continued)

**FINDING 2024-007** (Continued)

**Cause:** The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

**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:** \$1,426 (Known questioned costs)

**Context:** For 1 selection, in a sample of 40 payroll transactions, the School Corporation did not have time and effort logs to support the portion of the employees' time charged to the grant. The employees' time was split with another federal grant; however, the School Corporation did not have support for the allocation of the time charged to the Education Stabilization Fund grant.

**Identification as a repeat finding:** This is a repeat finding from the immediately prior audit. The prior finding number was 2022-009.

**Recommendation:** We recommend management ensure semi-annual certifications are completed for all employees charged to the grant awards at 100% and time and effort logs are maintained for all employees not charged at 100% to support work performed and charged to the grant awards. We recommend management establish a documented review by management of semi-annual certifications and time and effort logs to ensure time charged to grant awards is allowable and allocable based on work performed in accordance with grant requirements.

**Views of Responsible Officials and Planned Corrective Actions:** Management agrees with the finding and has prepared a corrective action plan.



**CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS**

June 30, 2024

**Finding 2024-001** – Preparation of the Schedule of Expenditures of Federal Awards

**Context:** The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. The SEFA was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors that resulted in the net understatement on the SEFA of \$511,375 for the period July 1, 2022, through June 30, 2024:

- Special Education Cluster (84.027, 84.173) expenditures were understated by \$180,295
- Adult Education Basic Grants to States (84.002) expenditures were understated by \$84,935
- Career and Technical Education Basic Grants to States (84.048) expenditures were understated by \$4,000
- Twenty-First Century Community Learning Centers (84.287) expenditures were understated by \$242,080
- English Language Acquisition State Grants were understated by \$12
- Student Support and Academic Enrichment Program (84.424) expenditures were understated by \$53

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA to correct the issues noted above.

Contact Person Responsible for Corrective Action: Andrew J Nicodemus, Business Manager  
Contact Phone Number: 765-362-2342 x6

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Crawfordsville Community School Corporation plans to review all internal control procedures, including the controls over the SEFA. After this review, we will implement a system to ensure that all reportable items are shown on the SEFA and are properly reviewed. We will implement additional training for all staff involved and will have a designated place where support will be kept.

Anticipated Completion Date: We expect this Corrective Action to be implemented by June 30, 2025.



**FINDING 2024-002**

**Information on the federal program:**

Subject: Child Nutrition Cluster - Internal Controls

Federal Agency: Department of Agriculture

Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Program, School Summer Food Service Program, Fresh Fruit and Vegetable Program

Assistance Listing Number: 10.553, 10.555, 10.559, 10.582

Federal Award Numbers and Years (or Other Identifying Numbers): FY2023, FY2024

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Eligibility

Audit Finding: Material Weakness

**Context:** During testing over controls for eligibility, we noted there was no formal, secondary review for the applications entered in the food service software determining eligibility. Additionally, there was no documented annual review by School Corporation personnel of the FY23 income eligibility guidelines used by the food service software. The School Corporation did formally review the FY24 income eligibility guidelines used in the food service software.

Contact Persons Responsible for Corrective Action: Andrew J Nicodemus, Business Manager  
Amber Reed, Director of Food Services

Contact Phone Number: 765-362-2342

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Crawfordsville Community School Corporation plans to review all internal control procedures, including the controls over Eligibility for the Child Nutrition Cluster. After this review, we will implement a system to ensure that the Eligibility and Application review procedures are appropriate and fully integrated into our internal control structure. We will implement additional training for all staff involved and will have a designated place where this support is kept.

Anticipated Completion Date: We expect this Corrective Action to be implemented by July 31, 2025.



**FINDING 2024-003**

**Information on the federal program:**

Subject: Child Nutrition Cluster – Internal Controls

Federal Agency: Department of Agriculture

Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children, Fresh Fruit and Vegetable Program

Assistance Listing Number: 10.553, 10.555, 10.559, 10.582

Federal Award Numbers and Years (or Other Identifying Numbers): FY 22-23, FY 23-24

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Significant Deficiency

**Context:** For the two small purchase method procurements sampled for testing, we noted that the School Corporation did not obtain quotes from an adequate number of qualified sources. Additionally, the School Corporation did not perform a suspension and debarment check on the vendors. The sample items were for \$76,200 and \$31,639 worth of repair supplies in FY2023 and FY2024, respectively.

Contact Persons Responsible for Corrective Action: Andrew J Nicodemus, Business Manager  
Amber Reed, Director of Food Services

Contact Phone Number: 765-362-2342

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Crawfordsville Community School Corporation plans to review all internal control procedures, including the controls over Procurement and Suspension and Debarment for the Child Nutrition Cluster. After this review, we will implement a system to ensure that the proper procedures are completed and fully integrated into our internal control structure. We will implement additional training for all staff involved and will have a designated place where this support is kept.

Anticipated Completion Date: We expect this Corrective Action to be implemented by the end of March 2025.



**FINDING 2024-004**

**Information on the federal program:**

Subject: Title I Grants to Local Educational Agencies - Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

Assistance Listing Number: 84.010A

Federal Award Numbers and Years (or Other Identifying Numbers): S010A210014, S010A220014, S010A230014

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Audit Finding: Material Weakness, Other Matters

**Context:** For 5 selections, in a sample of 40 payroll transactions, the School Corporation did not have time and effort logs to support the portion of the employees' time charged to the grant. The employees' time was split with another federal grant, however, the School Corporation did not have support for the allocation of the time charged to the Title I grant. Additionally, for three selections, the School Corporation charged a higher percentage to the Title I grant than what the time and effort log percentage showed.

Contact Person Responsible for Corrective Action: Andrew J Nicodemus, Business Manager

Contact Phone Number: 765-362-2342 x6

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Crawfordsville Community School Corporation plans to review all internal control procedures, including the controls over Activities Allowed or Unallowed and allowable Costs/Cost Principles for the Title I Program. After this review, we will implement a system to ensure that the proper procedures are completed and fully integrated into our internal control structure. We will implement additional training for all staff involved and will have a designated place where this support is kept. The School Corporation will also implement procedures to determine proper splits for employees who are not paid from one singular Federal Grant and completion of appropriate Time and Effort Reporting.

Anticipated Completion Date: We expect this Corrective Action to be implemented by the end of the current 6-month period in June 2025.



**FINDING 2024-005**

**Information on the federal program:**

Subject: Education Stabilization Fund – Internal Controls  
Federal Agency: Department of Education  
Federal Program: COVID-19 – Education Stabilization Fund  
Assistance Listing Number: 84.425D, 84.425U  
Federal Award Numbers: S425D210013, S425U210013  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Equipment and Real Property Management  
Audit Findings: Material Weakness

**Context:** The School Corporation expended \$1,367,798 on building renovations during the period under audit which was charged to the ESSER II (84.425D) and ESSER III (84.425U) grant awards. It was noted these capital asset acquisitions were not reported on the capital asset listing for the School Corporation as of June 30, 2024.

Contact Person Responsible for Corrective Action: Andrew J Nicodemus, Business Manager  
Contact Phone Number: 765-362-2342 x6

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Crawfordsville Community School Corporation plans to review all internal control procedures, including the controls over Equipment and Real Property Management for the Education Stabilization Fund. After this review, we will implement a system to ensure that the proper procedures are completed and fully integrated into our internal control structure. We will implement additional training for all staff involved and will have a designated place where this support is kept.

Anticipated Completion Date: We expect this Corrective Action to be implemented as of the current date due to this grant being completed and the School Corporation is not expected to have these grant funds in the future.



**FINDING 2024-006**

**Information on the federal program:**

Subject: Education Stabilization Fund – Internal Controls  
Federal Agency: Department of Education  
Federal Program: COVID-19 - Education Stabilization Fund  
Assistance Listing Number: 84.425D, 84.425U  
Federal Award Numbers: S425D210013, S425U210013  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Special Tests and Provisions - Wage Rate Requirements  
Audit Findings: Significant Deficiency

**Context:** For the three projects sampled for Davis-Bacon requirements, the contracts with the companies did not include the clauses for the federal wage rate requirements. The amount disbursed and reported on the SEFA during the audit period is \$1,367,798. The School Corporation did obtain the weekly payroll reports certifications from the companies that performed renovations.

Contact Person Responsible for Corrective Action: Andrew J Nicodemus, Business Manager  
Contact Phone Number: 765-362-2342 x6

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Crawfordsville Community School Corporation plans to review all internal control procedures, including the controls over Special Tests and Provisions – Wage Rate Requirements for the Education Stabilization Fund. After this review, we will implement a system to ensure that the proper procedures are completed and fully integrated into our internal control structure. We will implement additional training for all staff involved and will have a designated place where this support is kept.

Anticipated Completion Date: We expect this Corrective Action to be implemented as of the current date due to this grant being completed and the School Corporation is not expected to have these grant funds in the future.



**FINDING 2024-007**

**Information on the federal program:**

Subject: Education Stabilization Fund - Activities Allowed or Unallowed, Allowable Costs/Cost Principles  
Federal Agency: Department of Education  
Federal Program: Education Stabilization Fund  
Assistance Listing Number: 84.425D, 84.425U, 84.425W  
Federal Award Numbers and Years (or Other Identifying Numbers): S425D210013, S425U210013, S425W210015  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles  
Audit Finding: Material Weakness, Other Matters

**Context:** For 1 selection, in a sample of 40 payroll transactions, the School Corporation did not have time and effort logs to support the portion of the employees' time charged to the grant. The employees' time was split with another federal grant; however, the School Corporation did not have support for the allocation of the time charged to the Education Stabilization Fund grant.

Contact Person Responsible for Corrective Action: Andrew J Nicodemus, Business Manager  
Contact Phone Number: 765-362-2342 x6

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Crawfordsville Community School Corporation plans to review all internal control procedures, including the controls over Activities Allowed or Unallowed and allowable Costs/Cost Principles for the Education Stabilization Fund. After this review, we will implement a system to ensure that the proper procedures are completed and fully integrated into our internal control structure. We will implement additional training for all staff involved and will have a designated place where this support is kept. The School Corporation will also implement procedures to determine proper splits for employees who are not paid from one singular Federal Grant and completion of appropriate Time and Effort Reporting.

Anticipated Completion Date: We expect this Corrective Action to be implemented as of the current date due to this grant being completed and the School Corporation is not expected to have these grant funds in the future.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2022-001**

**2022 – 001 – Accounting Records**

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Information on the federal program:

**Condition:** The School Corporation had not established effective internal controls over accounting records and lacked a comprehensive formal journal entry system. The School Corporation was only able to provide invoices and vouchers payables as support and a Journal Entry system was not used. The School Corporation was not able to provide the journal entry number, the journal entry postdates, account number, the credit and debit of the transaction and who authorized the journal entry. 1 of the 18 transfers selected for testing was incorrectly coded as a grant receipt from the State of Indiana. In addition, there was no supporting documentation provided for several samples that were selected for testing:

- 11 of 18 Transfers
- 2 of 10 Journal Entries

*Status:* Resolved

**2022 – 002 – Child Nutrition Cluster Program Income**

Federal Agency: U.S. Department of Agriculture  
Federal Program Title: Child Nutrition Cluster  
Assistance Listing Number: 10.553/10.555/10.559  
Federal Award Identification Number and Year: FY 21 and FY 22  
Pass-Through Entity: Indiana Department of Education  
Pass-Through Entity Number: FY 2020-2021, FY 2021-2022  
Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

Material Weakness in Internal Control over Compliance, Other Matters

**Context:** Using a statistically valid sample, CLA identified noncompliance in 2 of 60 samples tested. These related to 1) "extra money" for which support was unable to be provided to identify the source to verify it is an appropriate source of program income, and 2) a manual calculation error in the recording of one week's program income. Both of these may have been caught through an effective internal control structure, however there was no evidence for any of the selections that an appropriate control structure was in place and operating to ensure program income was properly determined and recorded.

*Status:* Resolved



### **2022 – 003 – Child Nutrition Cluster Procurement, Suspension and Debarment**

Federal Agency: U.S. Department of Agriculture  
Federal Program Title: Child Nutrition Cluster  
Assistance Listing Number: 10.553/10.555/10.559  
Federal Award Identification Number and Year: FY 21 and FY 22  
Pass-Through Entity: Indiana Department of Education  
Pass-Through Entity Number: FY 2020-2021, FY 2021-2022  
Award Period: July 1, 2020 through June 30, 2022  
Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters.

**Context:** Using a statistically valid sample, CLA selected 5 covered transactions for testing. All had evidence of suspension and debarment checks, however 4 of the 5 checks selected were performed after the contract/agreement date. Of these, all checks were performed within 1 week of the contract date with the exception of 1 selection, which was performed approximately 5 weeks after the contract date.

*Status:* Not Resolved, see finding 2024-003. The finding was not resolved due to the timing of the prior audit and when the current activity occurred. To resolve the finding, Crawfordsville Community School Corporation plans to review all internal control procedures, including the controls over Procurement and Suspension and Debarment for the Child Nutrition Cluster. After this review, we will implement a system to ensure that the proper procedures are completed and fully integrated into our internal control structure. We will implement additional training for all staff involved and will have a designated place where this support is kept.

### **2022 – 004 – Title I Grants to Local Educational Agencies Annual Report Card HS Graduation Rate**

Federal Agency: U.S. Department of Education  
Federal Program Title: Title I Grants to Local Educational Agencies  
Assistance Listing Number: 84.010  
Federal Award Identification Number and Year: FY 21 and FY 22  
Pass-Through Entity: Indiana Department of Education  
Pass-Through Entity Number: S010A190014, S010A200014, S010A210014  
Award Period: July 1, 2020 through June 30, 2022  
Type of Finding: Material Weakness in Internal Control over Compliance, Other Matters.

**Context:** Using a statistically valid sample, CLA selected 8 students who were removed from their graduation cohorts. Of the 8 selections, 2 were for students removed because they were classified as missing.

*Status:* Resolved



### **2022 – 005 – Title I Grants to Local Educational Agencies Assessment System Security**

Federal Agency: U.S. Department of Education  
Federal Program Title: Title I Grants to Local Educational Agencies  
Assistance Listing Number: 84.010  
Federal Award Identification Number and Year: FY 21 and FY 22  
Pass-Through Entity: Indiana Department of Education  
Pass-Through Entity Number: S010A190014, S010A200014, S010A210014  
Award Period: July 1, 2020 through June 30, 2022  
Type of Finding: Material Weakness in Internal Control over Compliance, Other Matters.

**Context:** Employees are required to complete certification forms acknowledging they have read, understood, and agree to adhere to the practices and procedures and that they will complete annual trainings. The Central Office should receive and review the employee forms for completeness. CLA saw evidence that these forms were prepared by employees, however there were no certifications provided by the Central Office to meet the compliance requirements in the key controls.

*Status:* Resolved

### **2022 – 006 – Elementary and Secondary School Emergency Relief Fund Reporting**

Federal Agency: U.S. Department of Education  
Federal Program Title: Elementary and Secondary School Emergency Relief Fund  
Assistance Listing Number: 84.425  
Federal Award Identification Number and Year: FY 21 and FY 22  
Pass-Through Entity: Indiana Department of Education  
Pass-Through Entity Number: S425D200013, S425D210013, S425U200013, S425C200013  
Award Period: July 1, 2020 through June 30, 2022  
Type of Finding: Material Weakness in Internal Control over Compliance, Other Matters

**Context:** CLA selected the entire population of reports. 5 of the 6 reports tested contained key elements that were not supported by the supporting documentation reviewed.

*Status:* Resolved



**2022 – 007 – Special Education Cluster (IDEA) Activities Allowed or Unallowed & Allowable Costs/Cost Principles**

Federal Agency: U.S. Department of Education

Federal Program Title: Special Education Cluster (IDEA)

Assistance Listing Number: 84.027/84.173

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Entity: Indiana Department of Education

Pass-Through Entity Number: 21619-58-PN01, 22619-058-PN01, S010A190014, S010A200014, S010A210014

Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

Material Weakness in Internal Control over Compliance, Material Noncompliance (Modified Opinion)

**Context:** In a statistically valid sample, 2 of 60 selections were not supported by appropriate documentation to support the amounts charged to the grants, resulting in questioned costs. 37 of 60 selections did not have adequate time and effort documentation, resulting in questioned costs.

*Status:* Resolved



**2022 – 008 – Title I Grants to Local Educational Agencies Activities Allowed or Unallowed & Allowable Costs/Cost Principles**

Federal Agency: U.S. Department of Education

Federal Program Title: Title I Grants to Local Educational Agencies

Assistance Listing Number: 84.010

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Entity: Indiana Department of Education

Pass-Through Entity Number: S010A190014, S010A200014, S010A210014

Award Period: July 1, 2020 through June 30, 2022

Type of Finding: Material Weakness in Internal Control over Compliance, Material Noncompliance (Modified Opinion)

**Context:** In a statistically valid sample, 5 of 60 selections were not supported by appropriate documentation to support the amounts charged to the grants, resulting in questioned costs. 37 of 60 selections did not have adequate time and effort documentation, resulting in questioned costs. 28 of 60 selections had variances between the recalculation of the gross wages amount and the amount charged per the payroll detail, resulting in questioned costs.

**Status:** Not Resolved, see finding 2024-004. The finding was not resolved due to the timing of the prior audit and when the current activity occurred. To resolve the finding, Crawfordsville Community School Corporation plans to review all internal control procedures, including the controls over Activities Allowed or Unallowed and allowable Costs/Cost Principles for the Title I Program. After this review, we will implement a system to ensure that the proper procedures are completed and fully integrated into our internal control structure. We will implement additional training for all staff involved and will have a designated place where this support is kept. The School Corporation will also implement procedures to determine proper splits for employees who are not paid from one singular Federal Grant and completion of appropriate Time and Effort Reporting.



**2022 – 009 – Elementary and Secondary School Emergency Relief Fund Activities Allowed or Unallowed & Allowable Costs/Cost Principles**

Federal Agency: U.S. Department of Education

Federal Program Title: Elementary and Secondary School Emergency Relief Fund

Assistance Listing Number: 84.425

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Entity: Indiana Department of Education

Pass-Through Entity Number: S425D200013, S425D210013, S425U200013, S425C200013

Award Period: July 1, 2020 through June 30, 2022 Type of Finding:

Material Weakness in Internal Control over Compliance, Material Noncompliance (Modified Opinion)

**Context:** In a statistically valid sample, 60 of 60 selections did not have adequate time and effort documentation, resulting in questioned costs.

*Status:* Not Resolved, see finding 2024-007. The finding was not resolved due to the timing of the prior audit and when the current activity occurred. To resolve the finding, Crawfordsville Community School Corporation plans to review all internal control procedures, including the controls over Activities Allowed or Unallowed and allowable Costs/Cost Principles for the Education Stabilization Fund. After this review, we will implement a system to ensure that the proper procedures are completed and fully integrated into our internal control structure. We will implement additional training for all staff involved and will have a designated place where this support is kept. The School Corporation will also implement procedures to determine proper splits for employees who are not paid from one singular Federal Grant and completion of appropriate Time and Effort Reporting.