

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

COMPLIANCE EXAMINATION REPORT

OF

ZIONSVILLE COMMUNITY SCHOOLS

BOONE COUNTY, INDIANA

July 1, 2021 to June 30, 2023



**FILED**  
04/04/2024



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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April 4, 2024

To: The Officials of the Zionsville Community Schools  
Zionsville Community Schools  
Boone County, Indiana

This report is supplemental to the audit report of Zionsville Community Schools (School Corporation), for the period July 1, 2021 to June 30, 2023. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the School Corporation. It should be read in conjunction with the financial statement audit report of the School Corporation, which provides an opinion on the School Corporation's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the School Corporation and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for Zionsville Community Schools prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2021 to June 30, 2023. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the finding in the report on page 3. Management's Official Response is included on page 5.

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

A handwritten signature in black ink that reads 'Tammy R. White'.

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF**  
**ZIONSVILLE COMMUNITY SCHOOLS**  
Boone County, Indiana  
July 1, 2021 through June 30, 2023

ZIONSVILLE COMMUNITY SCHOOLS

Boone County, Indiana  
July 1, 2021 through June 30, 2023

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ZIONSVILLE COMMUNITY SCHOOLS  
SCHEDULE OF OFFICIALS  
For the period of July 1, 2021 through June 30, 2023

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Ronald Galle	07-01-21 to 11-08-21
	Regina May	11-09-21 to 06-30-23
Superintendent of Schools	Dr. Scott Robison	07-01-21 to 01-31-23
	Dr. Rebecca Coffman	02-01-23 to 06-30-23
President of the School Board	Debbie Ungar	01-01-21 to 12-31-22
	Michael Berg	01-01-23 to 12-31-24



## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Zionsville Community Schools

We have examined the Zionsville Community Schools ("School Corporation") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* during the period July 1, 2021 through June 30, 2023. Management of the School Corporation is responsible for the School Corporation's compliance with the specified requirements. Our responsibility is to express an opinion on the School Corporation's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the School Corporation complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the School Corporation complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

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

Our examination does not provide a legal determination on the School Corporation's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* applicable to the School Corporation during the period July 1, 2021 through June 30, 2023, as described in item 2023-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the School Corporation complied, in all material respects, with the aforementioned requirements during the period July 1, 2021 through June 30, 2023.

*Crowe LLP*

Crowe LLP

Indianapolis, Indiana  
March 25, 2024

ZIONSVILLE COMMUNITY SCHOOLS  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
July 1, 2021 through June 30, 2023

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**FINDING 2023-001: PREPAID SCHOOL MEAL ACCOUNTS**

**Criteria:** Prepaid school meals should not be considered income to the child nutrition program until students are charged a meal to their account. When a student deposits money into their school account the balance of their individual account it should not be included in Fund 800 School Lunch. The school should have a clearing account with the fund number 8400 Prepaid School Lunch Accounts, which is included in Chapter 5 of the State Board of Accounts Uniform Compliance Guidelines for Indiana Public School Corporations. The student deposits for school meals into their account should be recorded to fund 8400 using receipt account 1630 Special Functions. Once the student is charged meals, disburse that amount using expenditure account 31900 Other Food Services from fund 8400 and receipt this into fund 800 using the Food and Serviced receipt accounts 1611-1623 at the time established in a written policy to ensure accurate monthly reporting. The receipt at this point is considered program income and should be reported as such.

It is also a requirement that the balance of fund 8400 to be reconciled on a monthly basis to the individual meal accounts. (The School Bulletin and Uniform Compliance Guidelines, February 2019).

**Condition:** A monthly reconciliation between Fund 8400, Prepaid Meals fund, and the detailed records by student was not presented for the audit. At June 30, 2022, the detailed records showed an ending balance of \$264,099 and the funds ledger presented a balance of \$266,036. At June 30, 2023, the detailed records showed an ending balance of \$267,353 and the funds ledger presented a balance of \$219,528.

ZIONSVILLE COMMUNITY SCHOOLS  
EXIT CONFERENCE  
July 1, 2021 through June 30, 2023

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The contents of this report were discussed on March 25, 2024 with, Michael Berg, School Board President, Katie Aeschliman, School Board Vice President, Dr. Rebecca Coffman, Superintendent, and Regina May, Chief Financial Officer.

## OFFICIAL RESPONSE TO AUDIT FINDING 2023-001

### PREPAID SCHOOL MEAL ACCOUNTS:

Procedures are currently in place to include the monthly reconciliation of the prepaid lunch account (Fund 8400) with the Food Service system (Meal Magic). Typical timing differences are due to the timing of the deposit versus reporting of the deposit into the Meal Magic system at month end. Normally, this difference is around \$2,000.00 for Zionsville Community Schools. At the end of the 2023-2024 school year, a receipt was incorrectly posted between the 8400 (Prepaid) and the 900 (Curricular Materials) funds. Since the conclusion of the audit, this issue has been resolved, bringing the difference between the two funds back into reconciliation with the differences remaining due to deposit timing. Going forward, additional review of the reconciliation process will continue to ensure monthly reconciliation.

