

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

FINANCIAL STATEMENT AND
FEDERAL COMPLIANCE AUDIT REPORT
OF

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
MARION COUNTY, INDIANA

July 1, 2021 to June 30, 2023



FILED
04/04/2024



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
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April 4, 2024

To: The Officials of the Metropolitan School District of Pike Township
Metropolitan School District of Pike Township
Marion County, Indiana

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Metropolitan School District of Pike Township. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2021 to June 30, 2023. Per the *Independent Auditor's Report*, the financial statement referred to above presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2023, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2021 to June 30, 2023 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 56 through 68. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 69 through 76.

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

In addition to the report presented herein, a Supplemental Report for Metropolitan School District of Pike Township was prepared in accordance with the guidelines established by the State Board of Accounts.

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

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
Marion County, Indiana

FINANCIAL STATEMENT
As of June 30, 2023, and for the
period of July 1, 2021 through June 30, 2023

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
Marion County, Indiana

FINANCIAL STATEMENT
As of June 30, 2023, and for the
period of July 1, 2021 through June 30, 2023

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METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2021 through June 30, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Krista Kelly	07-01-21 to 03-10-22
	Linda Searles	03-24-22 to 06-30-22
	Greg Foster	07-01-22 to 06-30-23
Superintendent of Schools	Flora Reichanadter	07-01-21 to 02-10-22
	Larry Young	03-10-22 to 06-30-23
President of the School Board	Dr. Terry Webster	01-01-21 to 12-31-23

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Metropolitan School District of Pike Township
Marion 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 Metropolitan School District of Pike Township (the School Corporation) as of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023, 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, 2023, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2021 through June 30, 2023 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 paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Corporation as of June 30, 2023, or changes in net position for the period of July 1, 2021 through June 30, 2023.

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 described in Note 1 to the financial statement, the financial statement is prepared by the School Corporation 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.

(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 opinions. 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.

(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 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 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 Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2024, on 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
March 27, 2024

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
Education Fund	\$ 8,364,954	\$ 82,324,541	\$ 79,771,488	\$ 17,168	\$ 10,935,175	\$ 83,135,062	\$ 84,422,138	\$ (1,871,886)	\$ 7,776,213
Debt Service	882,947	19,039,274	12,239,271	(412,822)	7,270,128	8,954,572	14,435,052	(313,650)	1,475,998
Operation Fund	11,200,374	23,803,943	23,787,167	180,282	11,397,432	35,363,083	34,837,210	6,193,701	18,117,006
Rainy Day Fund	11,000,000	-	-	-	11,000,000	-	-	1,000,000	12,000,000
Early Learning Center	690,375	127	196,218	-	494,284	10,207	155,691	-	348,800
District Wide Project Bond	2,478,810	991	9,683	-	2,470,118	55,626	850,219	-	1,675,525
District Wide Bond 2019	279,597	306	14,884	-	265,019	13,578	66,138	-	212,459
2019 G.O. Bond Taxable	20,723,444	9,513	1,559,170	-	19,173,787	542,398	2,625,453	(5,431,229)	11,659,503
2021 G.O. Bonds	-	54,826	154,950	5,521,659	5,421,535	123,062	3,584,729	-	1,959,868
2022A Go Bond	-	-	-	-	-	289,508	1,244,136	11,624,373	10,669,745
2023 Go Bond	-	-	-	-	-	-	25,800	-	(25,800)
School Lunch	3,837,205	7,638,035	9,410,080	1,931,061	3,996,221	8,784,958	9,544,072	-	3,237,107
Textbook Rental	1,271,235	827,470	826,313	412,822	1,685,214	828,869	1,874,273	300,600	940,410
Self Insurance-District	4,234,550	21,450,050	21,159,903	9,104	4,533,801	23,911,980	23,572,013	50,356	4,924,124
Loving Care Program	(273,914)	790,059	515,044	-	1,101	900,001	970,519	-	(69,417)
Njelc/Ecp - Early Learning Center	(489,631)	858,763	588,739	(214,009)	(433,616)	1,366,833	701,431	-	231,786
PTEF Grants	10,726	4,750	4,425	-	11,051	10,684	1,509	-	20,226
Scrap Metal	4,764	2,212	857	-	6,119	15,605	10,916	-	10,808
Security Donations	733	-	-	-	733	-	-	-	733
Signage -District	2,847	-	-	-	2,847	-	-	-	2,847
Elementary Skates	379	-	-	-	379	-	-	-	379
Lost/Damaged Chromebooks	19,135	25,193	634	-	43,694	10,717	436	-	53,975
Lost Library Books	15,046	1,676	4,544	-	12,178	2,368	601	-	13,945
Cummins Behavioral Health	38,467	-	8,143	-	30,324	-	6,186	-	24,138
Indy GIPC - Mayor's Grtr Prog E-	117,709	-	117,709	-	-	-	-	-	-
Indiana State Teachers Associati	-	-	-	-	-	10,000	9,533	-	467
Refunds & Adjustments	-	-	-	-	-	57,245	362,390	103,733	(201,412)
Teacher Celebration Fund	-	-	-	-	-	10,000	11,551	-	(1,551)
Build Learn Grow Stabilization	-	392,554	20,211	214,009	586,352	-	586,352	-	-

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

<u>Fund</u>	<u>Cash and Investments 07-01-2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>
Build Learn Grow Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exelead	13,933	-	39	-	13,894	-	175	-	13,719
Peer Friends	1,718	-	653	-	1,065	20	-	-	1,085
Vending	110,211	4,533	673	-	114,071	5,318	13,926	-	105,463
Credit Card Rebates	32,268	6,130	-	-	38,398	27,466	-	-	65,864
District Student/ Staff Support	307,890	2,017	26,056	-	283,851	27,558	57,102	-	254,307
Charles Brooks Phs Scholarship	758	-	200	-	558	-	-	-	558
Donations/ Sponsorships	21,788	-	765	-	21,023	-	-	-	21,023
School Police K-9 Fund	3,196	-	2,961	-	235	-	150	-	85
Professional Dev Fund	5,625	-	-	-	5,625	-	-	-	5,625
PHS/PFC Library Fund Grant	13,059	21,250	14,635	-	19,674	22,000	23,509	-	18,165
CICF Grants	3,760	90	-	-	3,850	4,240	4,240	-	3,850
CICF - Library Fund Grant	1,000	-	-	-	1,000	-	-	-	1,000
Superintendents Scholarship Fund	18,053	500	8,750	-	9,803	500	2,250	-	8,053
Performing Arts Center	(267,554)	-	38,792	52,210	(254,136)	-	247,209	172,300	(329,045)
Instructional Support Donations	63,881	49,652	20,236	-	93,297	19,282	36,920	-	75,659
3M Grant	20,492	1,000	5,598	-	15,894	7,850	10,424	-	13,320
Go Fund Me Donations	677	-	-	-	677	-	-	-	677
Corteva Funds	81,982	47,000	86,103	(62)	42,817	97,000	56,724	-	83,093
Stem Fund Donations	1,000	-	-	-	1,000	-	-	-	1,000
Robotics Fund	-	55,237	34,095	-	21,142	8,684	23,343	-	6,483
Concessions -District	32,316	4,379	2,627	-	34,068	150,790	108,421	-	76,437
Royalties Fund	256	194	-	-	450	-	-	-	450
District Athletic Fund	8,150	-	3,628	-	4,522	-	6,392	-	(1,870)
No Kid Hungry	30,268	-	14,858	-	15,410	-	-	-	15,410
Food Research & Action Center	8,540	-	-	-	8,540	-	-	-	8,540
Aquatics/ Swim Lessons - Phs	10,294	28,728	26,897	-	12,125	27,449	37,794	-	1,780
Aquatics Rental Fund	(61,179)	15,081	17,360	-	(63,458)	64,264	9,567	-	(8,761)
Pike Youth Basketball League	2,087	5,179	2,456	-	4,810	4,610	-	-	9,420

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

<u>Fund</u>	<u>Cash and Investments 07-01-2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>
Pike Indy Hoops Basketball League	\$ 85	\$ 656	\$ -	\$ -	\$ 741	\$ -	\$ -	\$ -	\$ 741
Mic Conference Fund	69	-	18	-	51	-	40	-	11
Pike Youth Athletics	-	-	-	-	-	500	-	-	500
Red Devil Dash	-	-	-	-	-	6,000	2,250	-	3,750
Leap Pike Youth Theatre	26,469	-	-	-	26,469	-	5,495	-	20,974
Excellence Scholarship Fund	523	-	464	-	59	-	-	-	59
Danny Elsharaiha Scholarship Fnd	1,198	-	36	-	1,162	-	233	-	929
Weldon Morgan Scholarship Fund	1,451	-	300	-	1,151	-	-	-	1,151
Hosa Scholarships	520	-	200	-	320	-	-	-	320
Scholarship Funds	-	-	-	-	-	2,200	2,000	233,151	233,351
Formative Assessment Grant	-	109,729	73,575	-	36,154	121,500	134,801	-	22,853
Special Education Excess Costs	57,602	580,361	487,370	-	150,593	522,495	599,761	-	73,327
Medicaid	143,028	169,430	181,614	(32,140)	98,704	217,962	74,397	(41,952)	200,317
Stem Acceleration Program	-	23,750	47,500	-	(23,750)	23,750	-	-	-
E-Rate Technology Fund	-	798,940	83,185	-	715,755	1,219,009	176,483	-	1,758,281
Alternative Education	-	89,250	89,250	-	-	72,750	72,750	-	-
Non-English Speaking	198,722	820,117	793,059	-	225,780	796,952	826,023	-	196,709
DCF Educational Technology Fund	340,888	(264,510)	76,378	-	-	-	-	-	-
Career And Technical Performance	41,003	-	3,953	-	37,050	1,650	5,671	-	33,029
Excellence In Performance Grant	31,425	402,692	424,566	-	9,551	385,552	394,083	-	1,020
High Ability Program	14,767	82,077	16,547	-	80,297	76,393	133,726	-	22,964
Connectivity Fund	343,798	(308,740)	7,124	-	27,934	8,213	-	-	36,147
21st Century Scholars	4,550	-	46	-	4,504	-	186	-	4,318
Nutrition - State Grants	22,000	-	1,868	-	20,132	-	-	-	20,132
Project Lead The Way 2020	2,800	-	-	-	2,800	-	-	-	2,800
Project Lead The Way	-	-	2,441	-	(2,441)	-	(2,441)	-	-
Disability Determination Bureau	3,136	28	138	-	3,026	56	-	-	3,082
Project Aware	-	-	-	-	-	-	105,645	-	(105,645)
Title I School Improvement	-	-	-	-	-	-	8,555	-	(8,555)

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
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As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
Title I	\$ (153,755)	\$ 2,429,513	\$ 2,758,827	\$ -	\$ (483,069)	\$ 2,803,267	\$ 3,206,457	\$ -	\$ (886,259)
Title I School Improvement Grant	-	-	-	-	-	-	-	-	-
Homeless/ Mckinney-Vento Grant	(27,384)	94,043	133,556	-	(66,897)	126,819	67,400	-	(7,478)
Mckinney-Vento Homeless Grant	-	-	-	-	-	3,023	3,023	-	-
Special Ed/ Part B	(361,454)	1,991,096	2,423,530	-	(793,888)	3,473,123	2,535,717	-	143,518
Special Education CEIS Mandatory	-	92,704	356,526	-	(263,822)	300,324	140,892	-	(104,390)
Special Ed Preschool	(33,913)	78,339	53,285	-	(8,859)	61,958	61,690	-	(8,591)
Title IV, Part A	(12,963)	333,341	332,328	-	(11,950)	166,132	190,678	-	(36,496)
Project Prevent	(90,209)	127,061	36,852	-	-	-	-	-	-
Perkins Career Center	(38,760)	263,941	240,696	-	(15,515)	196,019	204,772	-	(24,268)
Perkins Assessment Grant	(4,539)	4,200	477	-	(816)	5,509	6,284	-	(1,591)
Perkins Leadership Grant	(478)	4,416	25,938	-	(22,000)	22,000	-	-	-
Perkins Clna Planning Grant	-	2,446	2,446	-	-	-	-	-	-
21st Century Comm. Learning Cntr	-	147,001	222,139	-	(75,138)	373,264	435,133	(74,642)	(211,649)
21st Century/ Cohort 11	-	-	-	-	-	-	238,290	-	(238,290)
21st Century/ Cohort 8	(119,156)	306,142	165,386	(21,600)	-	-	-	-	-
Title II, Part A	(16,617)	476,202	471,306	-	(11,721)	494,500	510,094	-	(27,315)
Title III	(46,252)	147,563	263,997	-	(162,686)	328,231	206,344	-	(40,799)
Title III Immigrant Influx	(1,123)	18,191	17,068	-	-	-	-	-	-
ARP-HCY American Rescue Plan-Hom	-	-	20,929	-	(20,929)	148,668	147,142	-	(19,403)
Arp Special Education 611	-	-	255,907	-	(255,907)	368,874	261,929	-	(148,962)
Arp Special Education 619 Presch	-	-	4,556	-	(4,556)	21,952	23,655	-	(6,259)
Perkins Grant	-	20,566	20,566	-	-	12,511	19,201	-	(6,690)
Esser III	-	2,004,864	2,125,179	-	(120,315)	2,767,829	15,608,136	-	(12,960,622)
Esser II	(16,023)	5,626,853	6,591,541	-	(980,711)	4,757,821	4,375,293	-	(598,183)
CARES Act - Governors Emerg Educ	(440,854)	587,241	155,834	-	(9,447)	37,547	28,101	-	(1)
CARES Act - Educ Stabilization	(11,748)	455,003	572,535	-	(129,280)	611,994	482,714	-	-
CARES Act - Supplemental	22,044	337	-	-	22,381	(22,381)	-	-	-
Warehouse	155,401	336,535	291,685	-	200,251	440,362	511,196	-	129,417

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

<u>Fund</u>	<u>Cash and Investments 07-01-2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>
Prepaid Lunch	\$ 48,032	\$ 193,998	\$ 203,733	\$ -	\$ 38,297	\$ 224,102	\$ 147,047	\$ -	\$ 115,352
Refunds & Adjustments	57,122	2,090,106	31,685	(1,931,061)	184,482	73,075	9,238	-	248,319
Federal Withholding Taxes	74	6,176,033	6,176,107	-	-	6,530,467	6,529,869	-	598
Social Security-Certified Teach	-	4,009,775	4,009,775	-	-	5,683,890	5,682,308	-	1,582
Social Security-Non-Certified Gp	86	1,281,287	1,281,373	-	-	779,123	779,123	-	-
State Withholding Taxes	161,232	2,069,900	2,048,543	-	182,589	2,315,279	2,228,450	-	269,418
County Withholding Taxes	90,423	1,171,606	1,158,848	-	103,181	1,321,271	1,267,151	-	157,301
TRF-In State Teachers Retirement	-	14,558	14,558	-	-	7,588	7,588	-	-
TRF Interim	-	27,870	27,870	-	-	43,501	36,969	-	6,532
Dependent Life-American Fidelity	20,737	231,678	234,354	-	18,061	208,906	226,928	-	39
Vol/Supp Life Barg	22,647	99,141	87,965	-	33,823	119,976	148,263	-	5,536
TX Life AFA	28,440	314,775	318,131	-	25,084	285,842	310,926	-	-
Vision Retirees/ Leave/Cobra	234	3,433	3,144	-	523	4,142	3,425	-	1,240
Vision Dependent	2,835	57,963	57,989	-	2,809	56,722	56,731	-	2,800
Medical Insurance	223,475	2,507,098	2,606,349	-	124,224	2,531,339	2,655,563	-	-
Out Of Pocket Medical Reimburse	-	135,004	134,297	-	707	130,869	131,576	-	-
Dependent Care Reimbursement	-	21,225	21,225	-	-	16,041	16,041	-	-
Accident Insurance	22,525	247,250	250,341	-	19,434	212,987	230,325	-	2,096
Health/Den-Cobra/Retiree Non-Bar	5,499	115,476	108,059	-	12,916	115,069	125,974	-	2,011
Cobra Payments Benefit Advantage	58	11,307	11,220	-	145	5,783	5,928	-	-
Cancer-American Fidelity	25,674	289,431	291,950	-	23,155	258,303	281,414	-	44
Short-Term Disability-Amer Fidel	11,566	130,539	131,485	-	10,620	135,106	144,107	-	1,619
Health/Dent-Cobra/Retiree Barg	19,405	109,147	112,583	-	15,969	218,775	225,005	-	9,739
Life Insurance Reimb - Non Barg	761	12,041	11,657	-	1,145	22,182	21,101	-	2,226
Empower 403B	-	1,269,661	1,269,661	-	-	1,168,250	1,168,250	-	-
Life Ins Reimb - Barg	56	640	528	-	168	1,032	5,493	-	(4,293)
Clearing Payment Ltd	15	213,569	198,999	-	14,585	234,028	241,150	-	7,463
Clearing Payment Life (Barg)	-	98,650	90,191	-	8,459	111,477	115,787	-	4,149
Clearing Payment Vision	21,384	123,480	116,706	-	28,158	125,740	118,470	-	35,428

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
Hospital Indemnity	\$ 384	\$ 3,748	\$ 3,835	\$ -	\$ 297	\$ 3,837	\$ 4,134	\$ -	\$ -
Cancer Rider American Fidelity	755	8,625	8,689	-	691	8,413	9,014	-	90
AFLAC Accident	2,215	28,689	28,533	-	2,371	35,765	36,568	-	1,568
AFLAC Critical Illness	2,935	44,334	43,300	-	3,969	56,345	57,513	-	2,801
Am Fid Critical Illness	6,538	75,209	75,787	-	5,960	65,036	70,166	-	830
Fees Garnishment/ Child Support	-	660	660	-	-	880	880	-	-
Child Support	-	141,355	141,355	-	-	136,819	136,819	-	-
United Way	-	12,949	12,811	-	138	12,677	12,815	-	-
Garnishment	-	67,183	67,091	-	92	93,392	93,484	-	-
Food Service Deposits	33,238	6,965,349	6,926,044	-	72,543	8,296,868	8,336,174	-	33,237
Pike Foundation	-	17,386	17,379	-	7	17,411	17,418	-	-
403B Roth	-	233,692	233,692	-	-	250,061	250,061	-	-
Epay - Huntington	58,140	1,214,020	1,158,382	-	113,778	1,417,538	1,321,383	-	209,933
Misc	-	-	-	-	-	89	2,295	-	(2,206)
Totals	\$ 65,776,957	\$ 207,356,471	\$ 200,256,420	\$ 5,726,621	\$ 78,603,629	\$ 219,153,711	\$ 245,609,217	\$ 11,944,855	\$ 64,092,978

See notes to financial statement.

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023, and for the period of
July 1, 2021 through June 30, 2023

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.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023, and for the period of
July 1, 2021 through June 30, 2023

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.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023, and for the period of
July 1, 2021 through June 30, 2023

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 Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the School Corporation to invest in securities including, but not limited to, 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.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023, and for the period of
July 1, 2021 through June 30, 2023

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, 2022, and 2023. The deficits in the 2023 GO Bond, Loving Care Program, NJELC/ECP – Early Learning Center, Refunds & Adjustments, Teacher Celebration, Performing Arts Center, District Athletic, Aquatics Rental, Life Insurance Reimbursement, and Misc funds is the result of disbursements exceeding receipts due to under-estimating current requirements for the fund. This deficit will be repaid from future receipts.

NOTE 7 - HOLDING CORPORATION

The School Corporation has entered into a series of capital leases with the Pike Township Multi-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, 2021 through June 30, 2022 totaled \$6,783,475. Lease payments for the period July 1, 2022 through June 30, 2023 totaled \$5,432,800.

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.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023, and for the period of
July 1, 2021 through June 30, 2023

NOTE 8 - PENSION PLANS (Continued)

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.

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.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023, and for the period of
July 1, 2021 through June 30, 2023

NOTE 8 - PENSION PLANS (Continued)

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

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 September 2023, the School Corporation issued General Obligation Bonds, Series 2023, in the amount of \$6,085,000 to fund various improvements and renovations at school facilities.

OTHER INFORMATION (Unaudited)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Education Fund	Debt Service	Operation Fund	Rainy Day Fund	Early Learning Center	District Wide Project Bond	District Wide Bond 2019	2019 G.O. Bond Taxable	2021 G.O. Bonds	2022A Go Bond	2023 Go Bond	School Lunch	Textbook Rental	Self Insurance-District
Cash and investments - beginning	\$ 8,364,954	\$ 882,947	\$11,200,374	\$ 11,000,000	\$ 690,375	\$ 2,478,810	\$ 279,597	\$ 20,723,444	\$ -	\$ -	\$ -	\$ 3,837,205	\$ 1,271,235	\$ 4,234,550
Receipts:														
Local sources	296,758	19,039,274	23,803,943	-	127	991	306	9,513	54,826	-	-	600,122	223,821	21,450,050
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	82,027,783	-	-	-	-	-	-	-	-	-	-	-	603,649	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	7,037,913	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	82,324,541	19,039,274	23,803,943	-	127	991	306	9,513	54,826	-	-	7,638,035	827,470	21,450,050
Disbursements:														
Instruction	60,409,009	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	18,535,125	-	19,570,774	-	-	-	13,681	588,098	-	-	-	2,081,588	826,313	966,984
Noninstructional services	827,354	-	14,267	-	-	-	-	-	-	-	-	6,952,610	-	-
Facilities acquisition and construction	-	-	4,202,126	-	196,218	9,683	1,203	971,072	154,950	-	-	-	-	-
Debt services	-	12,239,271	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	375,882	-	20,192,919
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	79,771,488	12,239,271	23,787,167	-	196,218	9,683	14,884	1,559,170	154,950	-	-	9,410,080	826,313	21,159,903
Excess (deficiency) of receipts over disbursements	2,553,053	6,800,003	16,776	-	(196,091)	(8,692)	(14,578)	(1,549,657)	(100,124)	-	-	(1,772,045)	1,157	290,147
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	5,521,659	-	-	-	-	-
Sale of capital assets	107	-	143,541	-	-	-	-	-	-	-	-	-	-	9,104
Transfers in	17,061	-	36,741	-	-	-	-	-	-	-	-	1,931,061	412,822	-
Transfers out	-	(412,822)	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	17,168	(412,822)	180,282	-	-	-	-	-	5,521,659	-	-	1,931,061	412,822	9,104
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,570,221	6,387,181	197,058	-	(196,091)	(8,692)	(14,578)	(1,549,657)	5,421,535	-	-	159,016	413,979	299,251
Cash and investments - ending	\$ 10,935,175	\$7,270,128	\$11,397,432	\$ 11,000,000	\$ 494,284	\$ 2,470,118	\$ 265,019	\$ 19,173,787	\$5,421,535	\$ -	\$ -	\$ 3,996,221	\$ 1,685,214	\$ 4,533,801

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Loving Care Program	Njlc/Ecp - Early Learning Center	PTEF Grants	PTEF Grants	PTEF Grants	Scrap Metal	Security Donations	Signage - District	Elementary Skates	Lost/Damaged Chromebooks	Lost Library Books	Cummins Behavioral Health	Indy GIPC - Mayor's Grtr Prog E-	Indiana State Teachers Associati	Refunds & Adjustments
Cash and investments - beginning	\$ (273,914)	\$ (489,631)	\$ 10,726	\$ -	\$ -	\$ 4,764	\$ 733	\$ 2,847	\$ 379	\$ 19,135	\$ 15,046	\$ 38,467	\$ 117,709	\$ -	\$ -
Receipts:															
Local sources	780,991	503,271	-	-	-	2,212	-	-	-	25,193	1,676	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	9,068	355,492	4,750	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	790,059	858,763	4,750	-	-	2,212	-	-	-	25,193	1,676	-	-	-	-
Disbursements:															
Instruction	507,304	442,712	250	-	-	-	-	-	-	-	-	8,143	-	-	-
Support services	7,740	59,220	4,175	-	-	857	-	-	-	634	4,544	-	117,709	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	86,807	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	515,044	588,739	4,425	-	-	857	-	-	-	634	4,544	8,143	117,709	-	-
Excess (deficiency) of receipts over disbursements	275,015	270,024	325	-	-	1,355	-	-	-	24,559	(2,868)	(8,143)	(117,709)	-	-
Other financing sources (uses):															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(214,009)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(214,009)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	275,015	56,015	325	-	-	1,355	-	-	-	24,559	(2,868)	(8,143)	(117,709)	-	-
Cash and investments - ending	\$ 1,101	\$ (433,616)	\$ 11,051	\$ -	\$ -	\$ 6,119	\$ 733	\$ 2,847	\$ 379	\$ 43,694	\$ 12,178	\$ 30,324	\$ -	\$ -	\$ -

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Teacher Celebration Fund	Build Learn Grow Stabilization	Build Learn Grow Stabilization	Exelead	Peer Friends	Vending	Credit Card Rebates	District Student/ Staff Support	District Student/ Staff Support	District Student/ Staff Support	Charles Brooks Phs Scholarship	Donations/ Sponsorships	School Police K-9 Fund	Professional Dev Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 13,933	\$ 1,718	\$ 110,211	\$ 32,268	\$ 307,890	\$ -	\$ -	\$ 758	\$ 21,788	\$ 3,196	\$ 5,625
Receipts:														
Local sources	-	392,554	-	-	-	4,533	6,130	2,017	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	392,554	-	-	-	4,533	6,130	2,017	-	-	-	-	-	-
Disbursements:														
Instruction	-	20,211	-	39	653	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	673	-	26,056	-	-	-	-	2,961	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	765	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	200	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	20,211	-	39	653	673	-	26,056	-	-	200	765	2,961	-
Excess (deficiency) of receipts over disbursements	-	372,343	-	(39)	(653)	3,860	6,130	(24,039)	-	-	(200)	(765)	(2,961)	-
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	214,009	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	214,009	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	586,352	-	(39)	(653)	3,860	6,130	(24,039)	-	-	(200)	(765)	(2,961)	-
Cash and investments - ending	\$ -	\$ 586,352	\$ -	\$ 13,894	\$ 1,065	\$ 114,071	\$ 38,398	\$ 283,851	\$ -	\$ -	\$ 558	\$ 21,023	\$ 235	\$ 5,625

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	PHS/PFC Library Fund Grant	CICF Grants	CICF - Library Fund Grant	Superintendents Scholarship Fund	Performing Arts Center	Instructional Support Donations	3M Grant	Go Fund Me Donations	Corteva Funds	Stem Fund Donations	Robotics Fund	Concessions - District	Royalties Fund	District Athletic Fund
Cash and investments - beginning	\$ 13,059	\$ 3,760	\$ 1,000	\$ 18,053	\$ (267,554)	\$ 63,881	\$ 20,492	\$ 677	\$ 81,982	\$ 1,000	\$ -	\$ 32,316	\$ 256	\$ 8,150
Receipts:														
Local sources	21,250	90	-	500	-	49,652	1,000	-	47,000	-	55,237	4,379	194	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	21,250	90	-	500	-	49,652	1,000	-	47,000	-	55,237	4,379	194	-
Disbursements:														
Instruction	-	-	-	-	-	7,838	5,598	-	86,103	-	34,095	-	-	-
Support services	14,635	-	-	-	38,792	4,142	-	-	-	-	-	2,627	-	-
Noninstructional services	-	-	-	-	-	3,756	-	-	-	-	-	-	-	3,628
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	8,750	-	4,500	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	14,635	-	-	8,750	38,792	20,236	5,598	-	86,103	-	34,095	2,627	-	3,628
Excess (deficiency) of receipts over disbursements	6,615	90	-	(8,250)	(38,792)	29,416	(4,598)	-	(39,103)	-	21,142	1,752	194	(3,628)
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	52,210	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(62)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	52,210	-	-	-	(62)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,615	90	-	(8,250)	13,418	29,416	(4,598)	-	(39,165)	-	21,142	1,752	194	(3,628)
Cash and investments - ending	\$ 19,674	\$ 3,850	\$ 1,000	\$ 9,803	\$ (254,136)	\$ 93,297	\$ 15,894	\$ 677	\$ 42,817	\$ 1,000	\$ 21,142	\$ 34,068	\$ 450	\$ 4,522

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	No Kid Hungry	Food Research & Action Center	Aquatics/ Swim Lessons - Phs	Aquatics Rental Fund	Pike Youth Basketball League	Pike Indy Hoops Basketball Leagu	Mic Conference Fund	Pike Youth Athletics	Red Devil Dash	Leap Pike Youth Theatre	Excellence Scholarship Fund	Danny Elsharaiha Scholarship Fnd	Weldon Morgan Scholarship Fund
Cash and investments - beginning	\$ 30,268	\$ 8,540	\$ 10,294	\$ (61,179)	\$ 2,087	\$ 85	\$ 69	\$ -	\$ -	\$ 26,469	\$ 523	\$ 1,198	\$ 1,451
Receipts:													
Local sources	-	-	28,728	15,081	5,179	656	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	28,728	15,081	5,179	656	-	-	-	-	-	-	-
Disbursements:													
Instruction	-	-	-	(3,968)	-	-	18	-	-	-	-	36	-
Support services	14,858	-	45	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	26,852	21,328	2,456	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	464	-	300
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	14,858	-	26,897	17,360	2,456	-	18	-	-	-	464	36	300
Excess (deficiency) of receipts over disbursements	(14,858)	-	1,831	(2,279)	2,723	656	(18)	-	-	-	(464)	(36)	(300)
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	(14,858)	-	1,831	(2,279)	2,723	656	(18)	-	-	-	(464)	(36)	(300)
Cash and investments - ending	\$ 15,410	\$ 8,540	\$ 12,125	\$ (63,458)	\$ 4,810	\$ 741	\$ 51	\$ -	\$ -	\$ 26,469	\$ 59	\$ 1,162	\$ 1,151

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Hosa Scholarships	Scholarship Funds	Formative Assessment Grant	Special Education Excess Costs	Medicaid	Stem Acceleration Program	E-Rate Technology Fund	Alternative Education	Non-English Speaking	DCF Educational Technology Fund	Career And Technical Performance	Excellence In Performance Grant	High Ability Program	Connectivity Fund
Cash and investments - beginning	\$ 520	\$ -	\$ -	\$ 57,602	\$ 143,028	\$ -	\$ -	\$ -	\$ 198,722	\$ 340,888	\$ 41,003	\$ 31,425	\$ 14,767	\$ 343,798
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	109,729	580,361	169,430	23,750	798,940	89,250	820,117	(264,510)	-	402,692	82,077	(308,740)
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	109,729	580,361	169,430	23,750	798,940	89,250	820,117	(264,510)	-	402,692	82,077	(308,740)
Disbursements:														
Instruction	-	-	82,264	487,370	-	-	-	89,250	653,061	-	3,498	396,847	16,547	-
Support services	-	-	(8,689)	-	181,614	47,500	78,337	-	38,450	76,378	455	27,719	-	7,124
Noninstructional services	-	-	-	-	-	-	-	-	101,548	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	4,848	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	200	-	73,575	487,370	181,614	47,500	83,185	89,250	793,059	76,378	3,953	424,566	16,547	7,124
Excess (deficiency) of receipts over disbursements	(200)	-	36,154	92,991	(12,184)	(23,750)	715,755	-	27,058	(340,888)	(3,953)	(21,874)	65,530	(315,864)
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(32,140)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(32,140)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(200)	-	36,154	92,991	(44,324)	(23,750)	715,755	-	27,058	(340,888)	(3,953)	(21,874)	65,530	(315,864)
Cash and investments - ending	\$ 320	\$ -	\$ 36,154	\$ 150,593	\$ 98,704	\$ (23,750)	\$ 715,755	\$ -	\$ 225,780	\$ -	\$ 37,050	\$ 9,551	\$ 80,297	\$ 27,934

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METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	21st Century Scholars	Nutrition - State Grants	Project Lead The Way 2020	Project Lead The Way	Disability Determination Bureau	Project Aware	Title I School Improvement	Title I	Title I School Improvement Grant	Homeless/ Mckinney-Vento Grant	Mckinney-Vento Homeless Grant	Special Ed/ Part B	Special Education CEIS Mandatory
Cash and investments - beginning	\$ 4,550	\$ 22,000	\$ 2,800	\$ -	\$ 3,136	\$ -	\$ -	\$ (153,755)	\$ -	\$ (27,384)	\$ -	\$ (361,454)	\$ -
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	28	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	2,429,513	-	94,043	-	1,991,096	92,704
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	28	-	-	2,429,513	-	94,043	-	1,991,096	92,704
Disbursements:													
Instruction	46	-	-	2,441	138	-	-	1,461,088	-	-	-	1,893,119	105,693
Support services	-	-	-	-	-	-	-	1,202,305	-	127,463	-	499,668	250,833
Noninstructional services	-	1,868	-	-	-	-	-	16,488	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	78,946	-	6,093	-	30,743	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	46	1,868	-	2,441	138	-	-	2,758,827	-	133,556	-	2,423,530	356,526
Excess (deficiency) of receipts over disbursements	(46)	(1,868)	-	(2,441)	(110)	-	-	(329,314)	-	(39,513)	-	(432,434)	(263,822)
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	(46)	(1,868)	-	(2,441)	(110)	-	-	(329,314)	-	(39,513)	-	(432,434)	(263,822)
Cash and investments - ending	\$ 4,504	\$ 20,132	\$ 2,800	\$ (2,441)	\$ 3,026	\$ -	\$ -	\$ (483,069)	\$ -	\$ (66,897)	\$ -	\$ (793,888)	\$ (263,822)

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METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Special Ed Preschool	Title IV, Part A	Project Prevent	Perkins Career Center	Perkins Assessment Grant	Perkins Leadership Grant	Perkins Clna Planning Grant	21st Century Comm. Learning Cntr	21st Century/ Cohort 11	21st Century/ Cohort 8	Title II, Part A	Title III	Title III Immigrant Influx
Cash and investments - beginning	\$ (33,913)	\$ (12,963)	\$ (90,209)	\$ (38,760)	\$ (4,539)	\$ (478)	\$ -	\$ -	\$ -	\$ (119,156)	\$ (16,617)	\$ (46,252)	\$ (1,123)
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	127,061	-	-	-	-	-	-	-	-	-	-
Federal sources	78,339	333,341	-	263,941	4,200	4,416	2,446	147,001	-	306,142	476,202	147,563	18,191
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	78,339	333,341	127,061	263,941	4,200	4,416	2,446	147,001	-	306,142	476,202	147,563	18,191
Disbursements:													
Instruction	52,983	318,138	-	217,348	477	25,938	-	219,883	-	156,281	-	162,734	12,755
Support services	-	-	36,852	23,348	-	-	2,446	2,256	-	7,309	466,239	96,251	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	5,012	4,313
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	302	14,190	-	-	-	-	-	-	-	1,796	5,067	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	53,285	332,328	36,852	240,696	477	25,938	2,446	222,139	-	165,386	471,306	263,997	17,068
Excess (deficiency) of receipts over disbursements	25,054	1,013	90,209	23,245	3,723	(21,522)	-	(75,138)	-	140,756	4,896	(116,434)	1,123
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(21,600)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(21,600)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	25,054	1,013	90,209	23,245	3,723	(21,522)	-	(75,138)	-	119,156	4,896	(116,434)	1,123
Cash and investments - ending	\$ (8,859)	\$ (11,950)	\$ -	\$ (15,515)	\$ (816)	\$ (22,000)	\$ -	\$ (75,138)	\$ -	\$ -	\$ (11,721)	\$ (162,686)	\$ -

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	ARP-HCY American Rescue Plan- Hom	Arp Special Education 611	Arp Special Education 619 Presch	Perkins Grant	Esser III	Esser II	CARES Act - Governors Emerg Educ	CARES Act - Educ Stabilization	CARES Act - Supplemental	Prepaid Lunch	BVP - Bulletproof Vest Program	Warehouse	Refunds & Adjustments	Federal Withholding Taxes
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,023)	\$ (440,854)	\$ (11,748)	\$ 22,044	\$ 48,032	\$ -	\$ 155,401	\$ 57,122	\$ 74
Receipts:														
Local sources	-	-	-	-	-	-	-	-	337	193,998	-	336,535	2,090,106	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	20,566	2,004,864	5,626,853	587,241	455,003	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	6,176,033
Total receipts	-	-	-	20,566	2,004,864	5,626,853	587,241	455,003	337	193,998	-	336,535	2,090,106	6,176,033
Disbursements:														
Instruction	17,357	237,932	4,556	20,566	2,125,179	4,696,497	39,545	141,259	-	-	-	-	-	-
Support services	3,513	17,975	-	-	-	1,378,537	116,289	385,440	-	203,733	-	291,685	31,685	-
Noninstructional services	-	-	-	-	-	1,352	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	7,983	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	59	-	-	-	-	515,155	-	37,853	-	-	-	-	-	6,176,107
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	20,929	255,907	4,556	20,566	2,125,179	6,591,541	155,834	572,535	-	203,733	-	291,685	31,685	6,176,107
Excess (deficiency) of receipts over disbursements	(20,929)	(255,907)	(4,556)	-	(120,315)	(964,688)	431,407	(117,532)	337	(9,735)	-	44,850	2,058,421	(74)
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	(1,931,061)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	(1,931,061)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(20,929)	(255,907)	(4,556)	-	(120,315)	(964,688)	431,407	(117,532)	337	(9,735)	-	44,850	127,360	(74)
Cash and investments - ending	\$ (20,929)	\$ (255,907)	\$ (4,556)	\$ -	\$ (120,315)	\$ (980,711)	\$ (9,447)	\$ (129,280)	\$ 22,381	\$ 38,297	\$ -	\$ 200,251	\$ 184,482	\$ -

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Social Security-Certified Teach	Social Security-Non-Certified Gp	State Withholding Taxes	County Withholding Taxes	TRF-In State Teachers Retirement	TRF Interim	Dependent Life-American Fidelity	Vol/Supp Life Barg	TX Life AFA	Vision Retirees/Leave/Cobra	Vision Dependent	Medical Insurance	Out Of Pocket Medical Reimburse	Dependent Care Reimbursement	Accident Insurance
Cash and investments - beginning	\$ -	\$ 86	\$ 161,232	\$ 90,423	\$ -	\$ -	\$ 20,737	\$ 22,647	\$ 28,440	\$ 234	\$ 2,835	\$ 223,475	\$ -	\$ -	\$ 22,525
Receipts:															
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	4,009,775	1,281,287	2,069,900	1,171,606	14,558	27,870	231,678	99,141	314,775	3,433	57,963	2,507,098	135,004	21,225	247,250
Total receipts	4,009,775	1,281,287	2,069,900	1,171,606	14,558	27,870	231,678	99,141	314,775	3,433	57,963	2,507,098	135,004	21,225	247,250
Disbursements:															
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	4,009,775	1,281,373	2,048,543	1,158,848	14,558	27,870	234,354	87,965	318,131	3,144	57,989	2,606,349	134,297	21,225	250,341
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,009,775	1,281,373	2,048,543	1,158,848	14,558	27,870	234,354	87,965	318,131	3,144	57,989	2,606,349	134,297	21,225	250,341
Excess (deficiency) of receipts over disbursements	-	(86)	21,357	12,758	-	-	(2,676)	11,176	(3,356)	289	(26)	(99,251)	707	-	(3,091)
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	-	(86)	21,357	12,758	-	-	(2,676)	11,176	(3,356)	289	(26)	(99,251)	707	-	(3,091)
Cash and investments - ending	\$ -	\$ -	\$ 182,589	\$ 103,181	\$ -	\$ -	\$ 18,061	\$ 33,823	\$ 25,084	\$ 523	\$ 2,809	\$ 124,224	\$ 707	\$ -	\$ 19,434

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Health/Den- Cobra/Retiree Non-Bar	Cobra Payments Benefit Advantage	Cancer- American Fidelity	Short-Term Disability-Amer Fidel	Health/Dent- Cobra/Retiree Barg	Life Insurance Reimb - Non Barg	Empower 403B	Life Ins Reimb - Barg	Clearing Payment Ltd	Clearing Payment Life (Barg)	Clearing Payment Vision	Hospital Indemnity	Cancer Rider American Fidelity	AFLAC Accident
Cash and investments - beginning	\$ 5,499	\$ 58	\$ 25,674	\$ 11,566	\$ 19,405	\$ 761	\$ -	\$ 56	\$ 15	\$ -	\$ 21,384	\$ 384	\$ 755	\$ 2,215
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	115,476	11,307	289,431	130,539	109,147	12,041	1,269,661	640	213,569	98,650	123,480	3,748	8,625	28,689
Total receipts	115,476	11,307	289,431	130,539	109,147	12,041	1,269,661	640	213,569	98,650	123,480	3,748	8,625	28,689
Disbursements:														
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	108,059	11,220	291,950	131,485	112,583	11,657	1,269,661	528	198,999	90,191	116,706	3,835	8,689	28,533
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	108,059	11,220	291,950	131,485	112,583	11,657	1,269,661	528	198,999	90,191	116,706	3,835	8,689	28,533
Excess (deficiency) of receipts over disbursements	7,417	87	(2,519)	(946)	(3,436)	384	-	112	14,570	8,459	6,774	(87)	(64)	156
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	7,417	87	(2,519)	(946)	(3,436)	384	-	112	14,570	8,459	6,774	(87)	(64)	156
Cash and investments - ending	\$ 12,916	\$ 145	\$ 23,155	\$ 10,620	\$ 15,969	\$ 1,145	\$ -	\$ 168	\$ 14,585	\$ 8,459	\$ 28,158	\$ 297	\$ 691	\$ 2,371

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	AFLAC Critical Illness	Am Fid Critical Illness	Fees Garnishment/ Child Support	Child Support	United Way	Garnishment	Food Service Deposits	Pike Foundation	403B Roth	Epay - Huntington	Misc	Totals
Cash and investments - beginning	\$ 2,935	\$ 6,538	\$ -	\$ -	\$ -	\$ -	\$ 33,238	\$ -	\$ -	\$ 58,140	\$ -	\$ 65,776,957
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	70,048,230
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	85,630,927
Federal sources	-	-	-	-	-	-	-	-	-	-	-	22,121,578
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	44,334	75,209	660	141,355	12,949	67,183	6,965,349	17,386	233,692	1,214,020	-	29,555,736
Total receipts	44,334	75,209	660	141,355	12,949	67,183	6,965,349	17,386	233,692	1,214,020	-	207,356,471
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	75,158,831
Support services	-	-	-	-	-	-	-	-	-	-	-	48,474,946
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	7,983,597
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	5,634,890
Debt services	-	-	-	-	-	-	-	-	-	-	-	12,239,271
Nonprogrammed charges	43,300	75,787	660	141,355	12,811	67,091	6,926,044	17,379	233,692	1,158,382	-	50,764,885
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	43,300	75,787	660	141,355	12,811	67,091	6,926,044	17,379	233,692	1,158,382	-	200,256,420
Excess (deficiency) of receipts over disbursements	1,034	(578)	-	-	138	92	39,305	7	-	55,638	-	7,100,051
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	5,521,659
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	204,962
Transfers in	-	-	-	-	-	-	-	-	-	-	-	2,611,694
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(2,611,694)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	5,726,621
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,034	(578)	-	-	138	92	39,305	7	-	55,638	-	12,826,672
Cash and investments - ending	\$ 3,969	\$ 5,960	\$ -	\$ -	\$ 138	\$ 92	\$ 72,543	\$ 7	\$ -	\$ 113,778	\$ -	\$ 78,603,629

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
 AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Education Fund	Debt Service	Operation Fund	Rainy Day Fund	Early Learning Center	District Wide Project Bond	District Wide Bond 2019	2019 G.O. Bond Taxable	2021 G.O. Bonds	2022A Go Bond	2023 Go Bond	School Lunch	Textbook Rental	Self Insurance-District
Cash and investments - beginning	\$ 10,935,175	\$ 7,270,128	\$ 11,397,432	\$ 11,000,000	\$ 494,284	\$ 2,470,118	\$ 265,019	\$ 19,173,787	\$ 5,421,535	\$ -	\$ -	\$ 3,996,221	\$ 1,685,214	\$ 4,533,801
Receipts:														
Local sources	566,734	8,954,572	35,363,083	-	10,207	55,626	13,578	542,398	123,062	289,508	-	2,781,799	286,464	23,911,980
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	82,568,328	-	-	-	-	-	-	-	-	-	-	-	542,405	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	6,003,159	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	83,135,062	8,954,572	35,363,083	-	10,207	55,626	13,578	542,398	123,062	289,508	-	8,784,958	828,869	23,911,980
Disbursements:														
Instruction	64,922,573	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	18,661,605	-	30,933,735	-	-	-	-	6,718	1,795,784	50,803	25,800	238,760	1,874,273	988,244
Noninstructional services	837,960	-	19,823	-	-	-	-	-	-	-	-	8,638,432	-	-
Facilities acquisition and construction	-	-	3,883,652	-	155,691	850,219	66,138	2,618,735	1,788,945	1,193,333	-	6,538	-	-
Debt services	-	14,435,052	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	660,342	-	22,583,769
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	84,422,138	14,435,052	34,837,210	-	155,691	850,219	66,138	2,625,453	3,584,729	1,244,136	25,800	9,544,072	1,874,273	23,572,013
Excess (deficiency) of receipts over disbursements	(1,287,076)	(5,480,480)	525,873	-	(145,484)	(794,593)	(52,560)	(2,083,055)	(3,461,667)	(954,628)	(25,800)	(759,114)	(1,045,404)	339,967
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	11,624,373	-	-	-	-
Sale of capital assets	73,112	-	24,714	-	-	-	-	-	-	-	-	-	-	50,356
Transfers in	55,002	-	7,505,870	1,000,000	-	-	-	-	-	-	-	-	313,650	-
Transfers out	(2,000,000)	(313,650)	(1,336,883)	-	-	-	-	(5,431,229)	-	-	-	-	(13,050)	-
Total other financing sources (uses)	(1,871,886)	(313,650)	6,193,701	1,000,000	-	-	-	(5,431,229)	-	11,624,373	-	-	300,600	50,356
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,158,962)	(5,794,130)	6,719,574	1,000,000	(145,484)	(794,593)	(52,560)	(7,514,284)	(3,461,667)	10,669,745	(25,800)	(759,114)	(744,804)	390,323
Cash and investments - ending	\$ 7,776,213	\$ 1,475,998	\$ 18,117,006	\$ 12,000,000	\$ 348,800	\$ 1,675,525	\$ 212,459	\$ 11,659,503	\$ 1,959,868	\$ 10,669,745	\$ (25,800)	\$ 3,237,107	\$ 940,410	\$ 4,924,124

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METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
 AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Loving Care Program	Njlc/Ecp - Early Learning Center	PTEF Grants	Scrap Metal	Security Donations	Signage - District	Elementary Skates	Lost/Damaged Chromebooks	Lost Library Books	Cummins Behavioral Health	Indy GIPC - Mayor's Grtr Prog E-	Indiana State Teachers Associati	Refunds & Adjustments	Teacher Celebration Fund	Build Learn Grow Stabilization
Cash and investments - beginning	\$ 1,101	\$ (433,616)	\$ 11,051	\$ 6,119	\$ 733	\$ 2,847	\$ 379	\$ 43,694	\$ 12,178	\$ 30,324	\$ -	\$ -	\$ -	\$ -	\$ 586,352
Receipts:															
Local sources	867,545	640,475	-	15,605	-	-	-	10,717	2,368	-	-	10,000	44,845	10,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	32,456	726,358	10,684	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	12,400	-	-
Total receipts	900,001	1,366,833	10,684	15,605	-	-	-	10,717	2,368	-	-	10,000	57,245	10,000	-
Disbursements:															
Instruction	955,538	553,714	1,509	-	-	-	-	-	-	6,186	-	-	-	-	586,352
Support services	14,981	61,174	-	10,916	-	-	-	436	601	-	-	9,533	362,390	11,551	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	86,543	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	970,519	701,431	1,509	10,916	-	-	-	436	601	6,186	-	9,533	362,390	11,551	586,352
Excess (deficiency) of receipts over disbursements	(70,518)	665,402	9,175	4,689	-	-	-	10,281	1,767	(6,186)	-	467	(305,145)	(1,551)	(586,352)
Other financing sources (uses):															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	336,884	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	(233,151)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	103,733	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(70,518)	665,402	9,175	4,689	-	-	-	10,281	1,767	(6,186)	-	467	(201,412)	(1,551)	(586,352)
Cash and investments - ending	\$ (69,417)	\$ 231,786	\$ 20,226	\$ 10,808	\$ 733	\$ 2,847	\$ 379	\$ 53,975	\$ 13,945	\$ 24,138	\$ -	\$ 467	\$ (201,412)	\$ (1,551)	\$ -

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
 AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Build Learn Grow Stabilization	Exelead	Peer Friends	Vending	Credit Card Rebates	District Student/ Staff Support	Charles Brooks Phs Scholarship	Donations/ Sponsorships	School Police K-9 Fund	Professional Dev Fund	PHS/PFC Library Fund Grant	CICF Grants	CICF - Library Fund Grant	Superintendents Scholarship Fund	Performing Arts Center
Cash and investments - beginning	\$ -	\$ 13,894	\$ 1,065	\$ 114,071	\$ 38,398	\$ 283,851	\$ 558	\$ 21,023	\$ 235	\$ 5,625	\$ 19,674	\$ 3,850	\$ 1,000	\$ 9,803	\$ (254,136)
Receipts:															
Local sources	-	-	-	5,318	27,466	27,558	-	-	-	-	22,000	4,240	-	500	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	20	5,318	27,466	27,558	-	-	-	-	22,000	4,240	-	500	-
Disbursements:															
Instruction	-	175	-	-	-	-	-	-	-	-	-	4,240	-	-	-
Support services	-	-	-	13,926	-	56,496	-	150	-	23,509	-	-	-	-	247,209
Noninstructional services	-	-	-	-	-	606	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	2,250	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	175	-	13,926	-	57,102	-	150	-	23,509	4,240	-	-	2,250	247,209
Excess (deficiency) of receipts over disbursements	-	(175)	20	(8,608)	27,466	(29,544)	-	(150)	-	(1,509)	-	-	-	(1,750)	(247,209)
Other financing sources (uses):															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	172,300
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	172,300
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(175)	20	(8,608)	27,466	(29,544)	-	(150)	-	(1,509)	-	-	-	(1,750)	(74,909)
Cash and investments - ending	\$ -	\$ 13,719	\$ 1,085	\$ 105,463	\$ 65,864	\$ 254,307	\$ 558	\$ 21,023	\$ 85	\$ 5,625	\$ 18,165	\$ 3,850	\$ 1,000	\$ 8,053	\$ (329,045)

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METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
 AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Instructional Support Donations	3M Grant	Go Fund Me Donations	Corteva Funds	Stem Fund Donations	Robotics Fund	Concessions - District	Royalties Fund	District Athletic Fund	No Kid Hungry	Food Research & Action Center	Aquatics/ Swim Lessons - Phs	Aquatics Rental Fund	Pike Youth Basketball League	Pike Indy Hoops Basketball Leagu
Cash and investments - beginning	\$ 93,297	\$ 15,894	\$ 677	\$ 42,817	\$ 1,000	\$ 21,142	\$ 34,068	\$ 450	\$ 4,522	\$ 15,410	\$ 8,540	\$ 12,125	\$ (63,458)	\$ 4,810	\$ 741
Receipts:															
Local sources	19,282	7,850	-	97,000	-	8,684	150,790	-	-	-	-	27,449	64,264	4,610	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	19,282	7,850	-	97,000	-	8,684	150,790	-	-	-	-	27,449	64,264	4,610	-
Disbursements:															
Instruction	13,402	9,424	-	42,804	-	23,343	-	-	-	-	-	-	-	-	-
Support services	11,793	1,000	-	-	-	-	5,848	-	-	-	-	-	-	-	-
Noninstructional services	1,725	-	-	-	-	-	102,573	-	6,392	-	-	37,794	9,567	-	-
Facilities acquisition and construction	5,000	-	-	13,920	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	36,920	10,424	-	56,724	-	23,343	108,421	-	6,392	-	-	37,794	9,567	-	-
Excess (deficiency) of receipts over disbursements	(17,638)	(2,574)	-	40,276	-	(14,659)	42,369	-	(6,392)	-	-	(10,345)	54,697	4,610	-
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	(17,638)	(2,574)	-	40,276	-	(14,659)	42,369	-	(6,392)	-	-	(10,345)	54,697	4,610	-
Cash and investments - ending	\$ 75,659	\$ 13,320	\$ 677	\$ 83,093	\$ 1,000	\$ 6,483	\$ 76,437	\$ 450	\$ (1,870)	\$ 15,410	\$ 8,540	\$ 1,780	\$ (8,761)	\$ 9,420	\$ 741

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METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
 AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Mic Conference Fund	Pike Youth Athletics	Red Devil Dash	Leap Pike Youth Theatre	Excellence Scholarship Fund	Danny Elsharaiha Scholarship Fnd	Weldon Morgan Scholarship Fund	Hosa Scholarships	Scholarship Funds	Formative Assessment Grant	Special Education Excess Costs	Medicaid	Stem Acceleration Program	E-Rate Technology Fund	Alternative Education
Cash and investments - beginning	\$ 51	\$ -	\$ -	\$ 26,469	\$ 59	\$ 1,162	\$ 1,151	\$ 320	\$ -	\$ 36,154	\$ 150,593	\$ 98,704	\$ (23,750)	\$ 715,755	\$ -
Receipts:															
Local sources	-	500	6,000	-	-	-	-	-	2,200	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	121,500	522,495	217,962	23,750	1,219,009	72,750
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	500	6,000	-	-	-	-	-	2,200	121,500	522,495	217,962	23,750	1,219,009	72,750
Disbursements:															
Instruction	-	-	-	-	-	233	-	-	-	134,726	599,761	-	-	-	72,750
Support services	-	-	-	5,495	-	-	-	-	-	75	-	74,397	-	176,483	-
Noninstructional services	40	-	2,250	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	40	-	2,250	5,495	-	233	-	-	2,000	134,801	599,761	74,397	-	176,483	72,750
Excess (deficiency) of receipts over disbursements	(40)	500	3,750	(5,495)	-	(233)	-	-	200	(13,301)	(77,266)	143,565	23,750	1,042,526	-
Other financing sources (uses):															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	233,151	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(41,952)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	233,151	-	-	(41,952)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(40)	500	3,750	(5,495)	-	(233)	-	-	233,351	(13,301)	(77,266)	101,613	23,750	1,042,526	-
Cash and investments - ending	\$ 11	\$ 500	\$ 3,750	\$ 20,974	\$ 59	\$ 929	\$ 1,151	\$ 320	\$ 233,351	\$ 22,853	\$ 73,327	\$ 200,317	\$ -	\$ 1,758,281	\$ -

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METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
 AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Non- English Speaking	DCF Educational Technology Fund	Career And Technical Performance	Excellence In Performance Grant	High Ability Program	Connectivity Fund	21st Century Scholars	Nutrition - State Grants	Project Lead The Way 2020	Project Lead The Way	Disability Determination Bureau	Project Aware	Title I School Improvement	Title I
Cash and investments - beginning	\$ 225,780	\$ -	\$ 37,050	\$ 9,551	\$ 80,297	\$ 27,934	\$ 4,504	\$ 20,132	\$ 2,800	\$ (2,441)	\$ 3,026	\$ -	\$ -	\$ (483,069)
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	796,952	-	1,650	385,552	76,393	8,213	-	-	-	-	56	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	2,803,267
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	796,952	-	1,650	385,552	76,393	8,213	-	-	-	-	56	-	-	2,803,267
Disbursements:														
Instruction	712,732	-	4,216	371,603	117,935	-	186	-	-	(2,441)	-	-	2,043	1,280,327
Support services	3,848	-	1,455	22,480	15,791	-	-	-	-	-	-	105,645	6,260	1,762,663
Noninstructional services	109,443	-	-	-	-	-	-	-	-	-	-	-	-	24,340
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	252	139,127
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	826,023	-	5,671	394,083	133,726	-	186	-	-	(2,441)	-	105,645	8,555	3,206,457
Excess (deficiency) of receipts over disbursements	(29,071)	-	(4,021)	(8,531)	(57,333)	8,213	(186)	-	-	2,441	56	(105,645)	(8,555)	(403,190)
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	(29,071)	-	(4,021)	(8,531)	(57,333)	8,213	(186)	-	-	2,441	56	(105,645)	(8,555)	(403,190)
Cash and investments - ending	\$ 196,709	\$ -	\$ 33,029	\$ 1,020	\$ 22,964	\$ 36,147	\$ 4,318	\$ 20,132	\$ 2,800	\$ -	\$ 3,082	\$ (105,645)	\$ (8,555)	\$ (886,259)

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METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
 AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Title I School Improvement Grant	Homeless/ Mckinney- Vento Grant	Mckinney- Vento Homeless Grant	Special Ed/ Part B	Special Education CEIS Mandatory	Special Ed Preschool	Title IV, Part A	Project Prevent	Perkins Career Center	Perkins Assessment Grant	Perkins Leadership Grant	Perkins Clna Planning Grant	21st Century Comm. Learning Cntr	21st Century/ Cohort 11
Cash and investments - beginning	\$ -	\$ (66,897)	\$ -	\$ (793,888)	\$ (263,822)	\$ (8,859)	\$ (11,950)	\$ -	\$ (15,515)	\$ (816)	\$ (22,000)	\$ -	\$ (75,138)	\$ -
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	126,819	3,023	3,473,123	300,324	61,958	166,132	-	196,019	5,509	22,000	-	373,264	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	126,819	3,023	3,473,123	300,324	61,958	166,132	-	196,019	5,509	22,000	-	373,264	-
Disbursements:														
Instruction	-	-	799	1,796,984	80,723	57,454	174,262	-	189,240	6,284	-	-	349,356	210,195
Support services	-	64,241	2,224	569,739	60,169	-	12,638	-	15,532	-	-	-	81,544	26,838
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	3,159	-	168,994	-	4,236	3,778	-	-	-	-	-	4,233	1,257
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	67,400	3,023	2,535,717	140,892	61,690	190,678	-	204,772	6,284	-	-	435,133	238,290
Excess (deficiency) of receipts over disbursements	-	59,419	-	937,406	159,432	268	(24,546)	-	(8,753)	(775)	22,000	-	(61,869)	(238,290)
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	(74,642)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	(74,642)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	59,419	-	937,406	159,432	268	(24,546)	-	(8,753)	(775)	22,000	-	(136,511)	(238,290)
Cash and investments - ending	\$ -	\$ (7,478)	\$ -	\$ 143,518	\$ (104,390)	\$ (8,591)	\$ (36,496)	\$ -	\$ (24,268)	\$ (1,591)	\$ -	\$ -	\$ (211,649)	\$ (238,290)

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 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/ Cohort 8	Title II, Part A	Title III	Title III Immigrant Influx	ARP-HCY American Rescue Plan- Hom	Arp Special Education 611	Arp Special Education 619 Presch	Perkins Grant	Esser III	Esser II	CARES Act - Governors Emerg Educ	CARES Act - Educ Stabilization	CARES Act - Supplemental	Prepaid Lunch
Cash and investments - beginning	\$ -	\$ (11,721)	\$ (162,686)	\$ -	\$ (20,929)	\$ (255,907)	\$ (4,556)	\$ -	\$ (120,315)	\$ (980,711)	\$ (9,447)	\$ (129,280)	\$ 22,381	\$ 38,297
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	(22,381)	224,102
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	494,500	328,231	-	148,668	368,874	21,952	12,511	2,767,829	4,757,821	37,547	611,994	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	494,500	328,231	-	148,668	368,874	21,952	12,511	2,767,829	4,757,821	37,547	611,994	(22,381)	224,102
Disbursements:														
Instruction	-	-	106,391	-	50,935	131,117	22,609	15,136	12,195,658	1,677,184	-	342,155	-	-
Support services	-	503,756	99,953	-	93,178	121,900	279	4,065	3,373,605	2,698,109	28,101	113,328	-	147,047
Noninstructional services	-	-	-	-	-	-	-	-	35,709	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	6,338	-	-	3,029	8,912	767	-	3,164	-	-	27,231	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	510,094	206,344	-	147,142	261,929	23,655	19,201	15,608,136	4,375,293	28,101	482,714	-	147,047
Excess (deficiency) of receipts over disbursements	-	(15,594)	121,887	-	1,526	106,945	(1,703)	(6,690)	(12,840,307)	382,528	9,446	129,280	(22,381)	77,055
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	-	(15,594)	121,887	-	1,526	106,945	(1,703)	(6,690)	(12,840,307)	382,528	9,446	129,280	(22,381)	77,055
Cash and investments - ending	\$ -	\$ (27,315)	\$ (40,799)	\$ -	\$ (19,403)	\$ (148,962)	\$ (6,259)	\$ (6,690)	\$ (12,960,622)	\$ (598,183)	\$ (1)	\$ -	\$ -	\$ 115,352

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
 AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	BVP - Bulletproof Vest Program	Warehouse	Refunds & Adjustments	Federal Withholding Taxes	Social Security- Certified Teach	Social Security- Non-Certified Gp	State Withholding Taxes	County Withholding Taxes	TRF-In State Teachers Retirement	TRF Interim	Dependent Life- American Fidelity	Vol/Supp Life Barg	TX Life AFA	Vision Retirees/ Leave/Cobra
Cash and investments - beginning	\$ -	\$ 200,251	\$ 184,482	\$ -	\$ -	\$ -	\$ 182,589	\$ 103,181	\$ -	\$ -	\$ 18,061	\$ 33,823	\$ 25,084	\$ 523
Receipts:														
Local sources	-	440,362	73,075	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	6,530,467	5,683,890	779,123	2,315,279	1,321,271	7,588	43,501	208,906	119,976	285,842	4,142
Total receipts	-	440,362	73,075	6,530,467	5,683,890	779,123	2,315,279	1,321,271	7,588	43,501	208,906	119,976	285,842	4,142
Disbursements:														
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	511,196	9,238	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	6,529,869	5,682,308	779,123	2,228,450	1,267,151	7,588	36,969	226,928	148,263	310,926	3,425
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	511,196	9,238	6,529,869	5,682,308	779,123	2,228,450	1,267,151	7,588	36,969	226,928	148,263	310,926	3,425
Excess (deficiency) of receipts over disbursements	-	(70,834)	63,837	598	1,582	-	86,829	54,120	-	6,532	(18,022)	(28,287)	(25,084)	717
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	-	(70,834)	63,837	598	1,582	-	86,829	54,120	-	6,532	(18,022)	(28,287)	(25,084)	717
Cash and investments - ending	\$ -	\$ 129,417	\$ 248,319	\$ 598	\$ 1,582	\$ -	\$ 269,418	\$ 157,301	\$ -	\$ 6,532	\$ 39	\$ 5,536	\$ -	\$ 1,240

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
 AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Vision Dependent	Medical Insurance	Out Of Pocket Medical Reimburse	Dependent Care Reimbursement	Accident Insurance	Health/Den- Cobra/Retiree Non-Bar	Cobra Payments Benefit Advantage	Cancer- American Fidelity	Short-Term Disability-Amer Fidel	Health/Dent- Cobra/Retiree Barg	Life Insurance Reimb - Non Barg	Empower 403B	Life Ins Reimb - Barg	Clearing Payment Ltd	Clearing Payment Life (Barg)
Cash and investments - beginning	\$ 2,809	\$ 124,224	\$ 707	\$ -	\$ 19,434	\$ 12,916	\$ 145	\$ 23,155	\$ 10,620	\$ 15,969	\$ 1,145	\$ -	\$ 168	\$ 14,585	\$ 8,459
Receipts:															
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	56,722	2,531,339	130,869	16,041	212,987	115,069	5,783	258,303	135,106	218,775	22,182	1,168,250	1,032	234,028	111,477
Total receipts	56,722	2,531,339	130,869	16,041	212,987	115,069	5,783	258,303	135,106	218,775	22,182	1,168,250	1,032	234,028	111,477
Disbursements:															
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	56,731	2,655,563	131,576	16,041	230,325	125,974	5,928	281,414	144,107	225,005	21,101	1,168,250	5,493	241,150	115,787
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	56,731	2,655,563	131,576	16,041	230,325	125,974	5,928	281,414	144,107	225,005	21,101	1,168,250	5,493	241,150	115,787
Excess (deficiency) of receipts over disbursements	(9)	(124,224)	(707)	-	(17,338)	(10,905)	(145)	(23,111)	(9,001)	(6,230)	1,081	-	(4,461)	(7,122)	(4,310)
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	(9)	(124,224)	(707)	-	(17,338)	(10,905)	(145)	(23,111)	(9,001)	(6,230)	1,081	-	(4,461)	(7,122)	(4,310)
Cash and investments - ending	\$ 2,800	\$ -	\$ -	\$ -	\$ 2,096	\$ 2,011	\$ -	\$ 44	\$ 1,619	\$ 9,739	\$ 2,226	\$ -	\$ (4,293)	\$ 7,463	\$ 4,149

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
 AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Clearing Payment Vision	Hospital Indemnity	Cancer Rider American Fidelity	AFLAC Accident	AFLAC Critical Illness	Am Fid Critical Illness	Fees Garnishment/ Child Support	Child Support	United Way	Garnishment	Food Service Deposits	Pike Foundation	403B Roth	Epay - Huntington	Misc	Totals
Cash and investments - beginning	\$ 28,158	\$ 297	\$ 691	\$ 2,371	\$ 3,969	\$ 5,960	\$ -	\$ -	\$ 138	\$ 92	\$ 72,543	\$ 7	\$ -	\$ 113,778	\$ -	\$ 78,603,629
Receipts:																
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,691,435
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87,326,533
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,084,524
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	125,740	3,837	8,413	35,765	56,345	65,036	880	136,819	12,677	93,392	8,296,868	17,411	250,061	1,417,538	89	33,051,219
Total receipts	125,740	3,837	8,413	35,765	56,345	65,036	880	136,819	12,677	93,392	8,296,868	17,411	250,061	1,417,538	89	219,153,711
Disbursements:																
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87,819,813
Support services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,118,507
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,826,654
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,668,714
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,435,052
Nonprogrammed charges	118,470	4,134	9,014	36,568	57,513	70,166	880	136,819	12,815	93,484	8,336,174	17,418	250,061	1,321,383	2,295	56,740,477
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	118,470	4,134	9,014	36,568	57,513	70,166	880	136,819	12,815	93,484	8,336,174	17,418	250,061	1,321,383	2,295	245,609,217
Excess (deficiency) of receipts over disbursements	7,270	(297)	(601)	(803)	(1,168)	(5,130)	-	-	(138)	(92)	(39,306)	(7)	-	96,155	(2,206)	(26,455,506)
Other financing sources (uses):																
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,624,373
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	320,482
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,444,557
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,444,557)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,944,855
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,270	(297)	(601)	(803)	(1,168)	(5,130)	-	-	(138)	(92)	(39,306)	(7)	-	96,155	(2,206)	(14,510,651)
Cash and investments - ending	\$ 35,428	\$ -	\$ 90	\$ 1,568	\$ 2,801	\$ 830	\$ -	\$ -	\$ -	\$ -	\$ 33,237	\$ -	\$ -	\$ 209,933	\$ (2,206)	\$ 64,092,978

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 3,972,048</u>	<u>\$ 7,663,016</u>

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF LEASES AND DEBT
June 30, 2023

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
THE BANK OF NEW YORK	DISTRICT WIDE 2019	\$ 857,625	6/30/2020	12/31/2028
THE BANK OF NEW YORK	LEARNING CENTER 2018	1,235,000	7/15/2019	12/31/2023
THE BANK OF NEW YORK	2020A MIDDLE SCHOOLS	590,200	6/30/2021	12/31/2028
THE BANK OF NEW YORK	2020B HIGH SCHOOL	<u>589,050</u>	6/30/2021	12/31/2028
Total governmental activities		<u>3,271,875</u>		
Total of annual lease payments		<u>\$ 3,271,875</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	DISTRICT WIDE	\$ 1,855,000	\$ 1,180,000
General Obligation Bonds	GO 2020A ELE/AUX	3,375,000	1,295,000
General Obligation Bonds	GO 2020B Reimb	3,790,000	1,425,000
General Obligation Bonds	GO BOND 2019	1,195,000	795,000
General Obligation Bonds	GO BOND 2021	3,755,000	1,130,000
General Obligation Bonds	GO BOND 2022A	5,165,000	1,310,000
General Obligation Bonds	GO BOND 2022B	5,165,000	1,310,000
General Obligation Bonds	TECHNOLOGY	<u>-</u>	<u>-</u>
Total governmental activities		<u>24,300,000</u>	<u>8,445,000</u>
Totals		<u>\$ 24,300,000</u>	<u>\$ 8,445,000</u>

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF CAPITAL ASSETS
June 30, 2023

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	\$ 8,077,060
Infrastructure	245,715
Buildings	423,331,134
Improvements other than buildings	38,898,263
Machinery, equipment, and vehicles	30,122,858
Construction in progress	<u>258,760</u>
 Total governmental activities	 <u>500,933,790</u>
 Total capital assets	 <u>\$ 500,933,790</u>

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
STATE REPORTING INFORMATION
July 1, 2021 through June 30, 2023

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.

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

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 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 07-01-21 to 06-30-23
<u>Department of Agriculture</u>						
Child Nutrition Cluster	Indiana Department of Education					
School Breakfast Program		10.553	FY2022, FY2023	\$ 1,773,685	\$ 2,076,450	\$ 3,850,135
Supply Chain Assistance		10.555	FY2023	-	488,484	488,484
National School Lunch Program		10.555	FY2022, FY2023	4,650,449	4,955,076	9,605,525
Commodities		10.555	FY2022, FY2023	648,129	478,929	1,127,058
Summer Food Service Program for Children		10.559	FY2022, FY2023	196,785	110,483	307,268
				<u>7,269,048</u>	<u>8,109,422</u>	<u>15,378,470</u>
Total - Child Nutrition Cluster						
Child and Adult Care Food Program CACFP	Indiana Department of Education	10.558	FY2022, FY2023	389,453	606,940	996,393
Pandemic EBT Administrative Costs	Indiana Department of Education	10.649	FY2022, FY2023	5,814	5,950	11,764
				<u>7,664,315</u>	<u>8,722,312</u>	<u>16,386,627</u>
Total - Department of Agriculture						
<u>Department of Education</u>						
Special Education Cluster (IDEA)						
Special Education Grants to States	Indiana Department of Education					
IDEA, Part B		84.027	19611-067-PN01	279,742	-	279,742
IDEA, Part B		84.027	20611-070-PN01	394,506	-	394,506
IDEA, Part B		84.027	21611-070-PN01	950,098	963,429	1,913,527
IDEA, Part B		84.027	22611-02-CEIS	92,704	300,324	393,028
IDEA, Part B		84.027	22611-070-PN01	366,749	1,429,425	1,796,174
COVID-19 - Supplemental Funding - IDEA		84.027X	22611-070-ARP	-	368,874	368,874
IDEA, Part B		84.027	23611-067-PN01	-	1,080,269	1,080,269
				<u>2,083,799</u>	<u>4,142,321</u>	<u>6,226,120</u>
Total - Special Education Grants to States						
Special Education Preschool Grants	Indiana Department of Education					
IDEA-Preschool		84.173	21619-070-PN01	45,023	25,288	70,311
COVID-19 - Supplemental Funding - IDEA, Preschool		84.173X	22619-070-ARP	-	21,952	21,952
IDEA-Preschool		84.173	22619-070-PN01	33,316	36,670	69,986
				<u>78,339</u>	<u>83,910</u>	<u>162,249</u>
Total - Special Education Preschool Grants						
Total - Special Education Cluster (IDEA)				<u>2,162,138</u>	<u>4,226,231</u>	<u>6,388,369</u>

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

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 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 07-01-21 to 06-30-23
Title I Grants to Local Educational Agencies	Indiana Department of Education					
Title I, Part A		84.010A	20-5350	\$ 782,820	\$ -	\$ 782,820
Title I, Part A		84.010A	21-5350	1,646,693	1,428,163	3,074,856
Title I, Part A		84.010A	22-5350	-	1,375,104	1,375,104
Total - Title I Grants to Local Educational Agencies				<u>2,429,513</u>	<u>2,803,267</u>	<u>5,232,780</u>
Career and Technical Education Basic Grants to States	Indiana Department of Education					
Perkins Vocational Education		84.048	21-0512-5350	94,417	-	94,417
Perkins Assessment Grant		84.048	21-0512-A24A	4,200	-	4,200
Perkins Leadership Grant		84.048	21-0512-C24A	4,416	21,999	26,415
Perkins Assessment Grant		84.048	22-0512-A24A	-	3,300	3,300
Perkins Vocational Education		84.048	22-0512-B24A	169,524	52,792	222,316
Perkins Leadership Grant		84.048	22-0512-C24A	2,446	-	2,446
Perkins Vocational Education		84.048	23-0512-5350	-	143,227	143,227
Perkins Assessment Grant		84.048	23-0512-A24A	-	2,209	2,209
Total - Career and Technical Education - Basic Grants				<u>275,003</u>	<u>223,527</u>	<u>498,530</u>
School Safety National Activities	Direct Grant					
Project Prevent		84.184	S184M140038	127,061	-	127,061
Education for Homeless Children and Youth	Indiana Department of Education					
McKinney Vento Homeless		84.196	700S196A210015	-	120,113	120,113
McKinney Vento Homeless		84.196	700S196A190015	15,796	-	15,796
McKinney Vento Homeless		84.196	700S196A2000015	-	3,023	3,023
McKinney Vento Homeless		84.196	700S196A220015	78,246	-	78,246
Total - Education for Homeless Children and Youth				<u>94,042</u>	<u>123,136</u>	<u>217,178</u>
Twenty-First Century Community Learning Centers	Indiana Department of Education					
21st CCLC Cohort 10		84.287	A58-2-21DL-0049	147,001	373,265	520,266
21st CCLC Cohort 8		84.287	A58-8-18DL-4508	306,142	-	306,142
Total - Twenty-First Century Community Learning Centers				<u>453,143</u>	<u>373,265</u>	<u>826,408</u>

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

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 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 07-01-21 to 06-30-23
English Language Acquisition State Grants	Indiana Department of Education					
Title III, Part A		84.365	01119-006-FLUX	\$ 3,566	\$ -	\$ 3,566
Title III, Part A		84.365	01120-007-FLUX	14,625	-	14,625
Title III, Part A		84.365	S365A190014	51,395	-	51,395
Title III, Part A		84.365	S365A200014	96,168	1,623	97,791
Title III, Part A		84.365	S365A210014	-	215,253	215,253
Title III, Part A		84.365	S365A220014	-	111,355	111,355
				<u>165,754</u>	<u>328,231</u>	<u>493,985</u>
Total - English Language Acquisition State Grants						
Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II, Part A		84.367A	S367A190013	366,667	-	366,667
Title II, Part A		84.367A	S367A200013	109,535	379,792	489,327
Title II, Part A		84.367A	S367A210013	-	114,709	114,709
				<u>476,202</u>	<u>494,501</u>	<u>970,703</u>
Total - Supporting Effective Instruction State Grants						
Student Support and Academic Enrichment Program	Indiana Department of Education					
Title IV, Part A		84.424	S424A190015	170,801	-	170,801
Title IV, Part A		84.424	S424A200015	162,539	71,111	233,650
Title IV, Part A		84.424	S424A210015	-	95,022	95,022
				<u>333,340</u>	<u>166,133</u>	<u>499,473</u>
Total - Student Support and Academic Enrichment Program						
COVID-19 - Education Stabilization Fund	Indiana Department of Education					
Governor's Emergency Education Relief (GEER) Fund		84.425C	S425C200018	587,241	37,547	624,788
Earn Indiana High School Expansion Grant		84.425D	21-0512-E24A	20,566	12,511	33,077
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425D	S425D200013	455,003	589,613	1,044,616
Elementary and Secondary School Emergency Relief (ESSER II) Fund		84.425D	S425D200013	5,626,853	4,757,821	10,384,674
American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund - REACH Grant		84.425U	S425U210013	-	240,000	240,000
American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund - ESSER III		84.425U	S425U210013	2,004,864	2,527,829	4,532,693
American Rescue Plan Elementary and Secondary School Emergency Relief (ARP HCY II) Homeless Children and Youth Grant		84.425W	S425W210015	-	148,668	148,668
				<u>8,694,527</u>	<u>8,313,989</u>	<u>17,008,516</u>
Total - COVID-19 - Education Stabilization Fund						
Total - Department of Education				<u>15,210,723</u>	<u>16,903,612</u>	<u>32,114,335</u>

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

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 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 07-01-21 to 06-30-23
<u>Department of Health and Human Services</u>						
CCDF Cluster Child Care and Development Block Grant	Indiana Family and Social Services Administration	93.575	2101INCSC6	\$ 5,748	\$ -	\$ 5,748
Medicaid Cluster Medicaid Assistance Program	Indiana Family and Social Services Administration	93.778	FY2022, FY2023	141,584	170,823	312,407
Total - Department of Health and Human Services				147,332	170,823	318,155
<u>Social Security Administration</u>						
Disability Insurance/SSI Cluster Social Security Disability Insurance	Indiana Department of Education	96.001	FY2022, FY2023	28	56	84
Total - Social Security Administration				28	56	84
<u>Department of Homeland Security</u>						
Disaster Grants - Public Assistance (Presidentially Declared Disasters) FEMA/COVID-19	Indiana Department of Education	97.036	PA-05-IN-4515-PW-00323	-	212,820	212,820
Total - Department of Homeland Security				-	212,820	212,820
Total federal awards expended				\$ 23,022,398	\$ 26,158,291	\$ 49,180,689

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

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period of July 1, 2021 through June 30, 2023

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, 2021 through June 30, 2023. 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, 2021 through June 30, 2023.

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
Metropolitan School District of Pike Township
Marion 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 Metropolitan School District of Pike Township ("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, 2023 and for the period July 1, 2021 through June 30, 2023 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated March 27, 2024.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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*.

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
Crowe LLP

Indianapolis, Indiana
March 27, 2024

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

Those Charged with Governance
Metropolitan School District of Pike Township
Marion County, Indiana

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Metropolitan School District of Pike Township'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, 2021 through June 30, 2023. 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.

Qualified Opinion on the Child Nutrition Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Child Nutrition Cluster for the period of July 1, 2021 through June 30, 2023.

Qualified Opinion on the Child and Adult Care Food Program

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Child and Adult Care Food Program for the period of July 1, 2021 through June 30, 2023.

Qualified Opinion on the Special Education Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Special Education Cluster for the period of July 1, 2021 through June 30, 2023.

Unmodified Opinion on the Other Major Federal Program

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the period of July 1, 2021 through June 30, 2023.

(Continued)

Basis for Qualified and Unmodified Opinions

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.

Matter Giving Rise to Qualified Opinion on the Child Nutrition Cluster Major Program

As described in the accompanying schedule of findings and questioned costs, the School Corporation did not comply with requirements regarding Assistance Listing Numbers 10.553, 10.555, and 10.559, Child Nutrition Cluster, as described in finding number 2023-001 for Activities Allowed and Unallowed and Allowable Costs/Cost Principles and Procurement and Suspension and Debarment. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with the requirements applicable to that program.

Matter Giving Rise to Qualified Opinion on the Child and Adult Care Food Major Program

As described in the accompanying schedule of findings and questioned costs, the School Corporation did not comply with requirements regarding Assistance Listing Number 10.558, Child and Adult Care Food Program, as described in finding number 2023-002 for Activities Allowed and Unallowed and Allowable Costs/Cost Principles and Procurement and Suspension and Debarment. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with the requirements applicable to that program.

Matter Giving Rise to Qualified Opinion on the Special Education Cluster Major Program

As described in the accompanying schedule of findings and questioned costs, the School Corporation did not comply with requirements regarding Assistance Listing Numbers 84.027, 84.027X, 84.173, and 84.173X, Special Education Cluster, as described in finding number 2023-005 for Procurement and Suspension and Debarment. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with the requirements applicable to that program.

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.

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

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's response to the noncompliance findings identified in our audit 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 compliance and, accordingly, we express no opinion on the response.

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 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,

(Continued)

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 item 2023-001, 2023-002, 2023-003, 2023-004, and 2023-005 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.

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 response 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 response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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


Crowe LLP

Indianapolis, Indiana
March 27, 2024

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 July 1, 2021 through June 30, 2023

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? _____ Yes _____ X No

Significant deficiencies identified not considered to be material weaknesses? _____ Yes _____ X None Reported

Noncompliance material to financial statement noted? _____ Yes _____ X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ X Yes _____ No

Significant deficiencies identified not considered to be material weaknesses? _____ Yes _____ X None Reported

Type of auditor’s report issued on compliance for major programs:

<u>Major Federal Program</u>	<u>Type of Opinion</u>
Child Nutrition Cluster	Qualified
Child and Adult Care Food Program	Qualified
Special Education Cluster	Qualified
COVID-19 – Education Stabilization Fund	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)? _____ X Yes _____ No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
10.558	Child and Adult Care Food Program
84.027, 84.027X, 84.173, 84.173X	Special Education Cluster
84.425C, 84.425D, 84.425U, 84.425W	COVID-19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,475,421

Auditee qualified as low-risk auditee? _____ Yes _____ X No

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

FINDING 2023-001

Information on the federal program:

Subject: Child Nutrition Cluster

Federal Agency: Department of Agriculture

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

Assistance Listing Number: 10.553, 10.555, 10.559

Federal Award Numbers and Years (Or Other Identifying Number): FY2022, FY2023

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Procurement and Suspension and Debarment

Audit Finding: Material Weakness, Qualified Opinion

Criteria: 7 CFR 220.7(e) states in part:

". . . the School Food Authority shall, with respect to participating schools under its jurisdiction: . . .

- (ii) . . . use all revenues received by such food service only for the operation or improvement of that food service . . ."

7 CFR 220.7(d) states in part:

"(1) Any school food authority (including a State agency acting in the capacity of a school food authority) may contract with a food service management company to manage its food service operation in one or more of its schools. However, no school or school food authority may contract with a food service management company to operate an a la carte food service unless the company agrees to offer free, reduced price and paid reimbursable breakfasts to all eligible children. Any school food authority that employs a food service management company in the operation of its nonprofit school food service shall:

- Adhere to the procurement standards specified in § 220.16 when contracting with the food service management company;
- Ensure that the food service operation is in conformance with the school food authority's agreement under the Program;
- Monitor the food service operation through periodic on-site visits;
- Retain control of the quality, extent, and general nature of its food service, and the prices to be charged the children for meals;"

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

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

FINDING 2023-001 (Continued)

Condition: There was not an effective control in place to review underlying transaction detail billed by the food service management compliance to verify compliance with Activities Allowed or Unallowed requirements. There was also not an effective control in place to monitor and review the food service management company followed procurement and suspension and debarment regulations.

Cause: The School Corporation relied on the food service management company to operate the food service program without sufficient oversight.

Effect: The failure to establish an effective internal control system could place the School Corporation at risk of noncompliance with the grant agreement and related compliance requirements.

Questioned Costs: \$663 of known questioned costs has been identified related to Activities Allowed or Unallowed and Allowable Costs/Cost Principles.

Context:

As a result of the COVID-19 pandemic, waivers from the federal government provided free meals to all students through the Summer Food Service Program and allowed meals to be consumed off-site. Due to the changing regulations, the USDA and IDOE required School Corporations to implement an Integrity Plan for any schools providing Grab and Go Meals which includes inquiring of any adult requesting meals without children present as to how many children under the age of 18 would be served. Prior to March 2020, the School Corporation was using a point-of-sale system to record meals served. Starting in March 2020, the School Corporation was authorized by IDOE to utilize a clicker to track meals served. During the summer months of 2021, the School Corporation was also authorized by IDOE to provide meal pickup service on Wednesdays from 3 – 6 p.m. for 5 days' worth of meal for both breakfast and lunch, resulting in 10 meals being served per child under the age of 18 each week.

In June 2021, the Indiana Department of Education performed an unannounced meal site observation and a second, announced meal site review noting several program compliance and administrative issues.

In July 2021, the IDOE performed a targeted review of the Summer Food Service Program for the period of March 2020 through May 2021 noting the following program compliance issues.

- Meals were distributed without ensuring they were going to children ages 18 and younger as required by SFSP regulations.
- Meals were taken off site to be distributed/dropped off at non—approved locations.
- Meals were distributed and claimed on days when no meal service was approved,
- Meals were distributed outside of approved meal service times.
- Some meals were not distributed in household size quantities to the parent or guardian but distributed in bulk to large groups and knowingly transported in unsafe and unsanitary ways.
- Meal count records were incomplete, unsigned, or missing required information.
- Meal production was not adjusted when attendance fluctuations were noted.
- Different menu items were ordered for and distributed to a specific group of individuals that was not the same as the planned menu.
- Menu planning did not consider food inventory on hand and MSD of Pike Township's access to USDA Foods (commodities) to reduce overall food costs.
- Unauthorized donation, distribution, and disposal of foods purchased with federal funds was made without MSD Pike administration knowledge or approval.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

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

FINDING 2023-001 (Continued)

The review also noted a lack of administrative oversight of the food service management company contract including the following issues:

- Food service management company representatives were making decisions regarding child nutrition program operations without consulting MSD of Pike Township administration. This practice was ongoing and occurred over several administrations.
- Potential unallowable expenditures were noted in a review of monthly itemized invoices presented to MSD of Pike Township for recent payment. Items for personal consumption of food service management employees such as coffee, energy drinks, donuts, lunches, and even unauthorized travel expenses were presented but are considered unallowable expenditures from the food service account.

As a result of the IDOE review, a total of \$1,299,365 was disallowed from the Summer Food Service Program. The School Corporation and IDOE agreed to a repayment plan to repay the disallowed costs identified. The School Corporation completed the repayment to IDOE in December 2021.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

During the testing of activities allowed or unallowed and allowed costs/cost principles, we selected 6 monthly invoices from the food service management company during the audit period. We noted there was not an internal control in place by School Corporation personnel to obtain and view the underlying support of transactions charged by the food service management company to verify the transaction was for a business purpose. The School Corporation did not obtain and review source documents, such as invoices or proof of payment for vendor transactions or a schedule of employees, assigned locations, salaries, and hours to be worked for payroll transactions submitted by the food service management company for reimbursement.

We also selected a sample of 40 vendor transactions charged to Fund 0800 to test which were not related to the food service management company and incurred directly by the School Corporation. For 6 of the 40 transactions tested, we noted transactions for concession fees which were charged to the School Nutrition Program from July 2021 through September 2022 and are deemed unallowable. In October 2022, the School Corporation began recording all concession activity to Fund 2180, Concessions – District. The six concession transactions in our sample total \$663 which are considered known questioned costs.

Procurement and Suspension and Debarment

The School Corporation did not have an internal control in place to monitor the food service management company was following proper procurement standards. School Corporations that contract with a food service management company on a cost reimbursement basis should ensure they are monitoring contracts sufficiently including verifying or reviewing the following:

- The School Corporation should receive contract commits to supply
- Reviewing invoices received from the food service management company compared to amounts paid by the food service management company
- Reviewing contracts for compliance with Buy American
- Verifying return of discounts, rebates, or credit are properly applied to the School Corporation's account

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

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

FINDING 2023-001 (Continued)

Identification as a repeat finding, if applicable: Yes. See Finding 2021-001.

Recommendation: We recommend the School Corporation maintain an internal food service director with strong working knowledge of USDA Child Nutrition Programs to oversee the contract and be the liaison for all decisions made between the food service management company and the School Corporation. Internal controls should be established to perform a detailed, documented review of underlying disbursement transactions billed to the School Corporation by the food service management company as well as procedures to verify and review that the food service management company adheres to federal and state procurement standards.

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

FINDING 2023-002

Information on the federal program:

Subject: Child and Adult Care Food Program

Federal Agency: Department of Agriculture

Federal Program: Child and Adult Care Food Program

Assistance Listing Number: 10.558

Federal Award Numbers and Years (Or Other Identifying Number): FY2022, FY2023

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Procurement and Suspension and Debarment

Audit Finding: Material Weakness, Qualified Opinion

Criteria: 7 CFR 220.7(e) states in part:

". . . the School Food Authority shall, with respect to participating schools under its jurisdiction: . . .

- (ii) . . . use all revenues received by such food service only for the operation or improvement of that food service . . ."

7 CFR 220.7(d) states in part:

"(1) Any school food authority (including a State agency acting in the capacity of a school food authority) may contract with a food service management company to manage its food service operation in one or more of its schools. However, no school or school food authority may contract with a food service management company to operate an a la carte food service unless the company agrees to offer free, reduced price and paid reimbursable breakfasts to all eligible children. Any school food authority that employs a food service management company in the operation of its nonprofit school food service shall:

- i.) Adhere to the procurement standards specified in § 220.16 when contracting with the food service management company;
- ii.) Ensure that the food service operation is in conformance with the school food authority's agreement under the Program;

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

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

FINDING 2023-002 (Continued)

- iii.) Monitor the food service operation through periodic on-site visits;
- iv.) Retain control of the quality, extent, and general nature of its food service, and the prices to be charged the children for meals;”

Condition: There was not an effective control in place to review underlying transaction detail billed by the food service management compliance to verify compliance with Activities Allowed or Unallowed requirements. There was also not an effective control in place to monitor and review the food service management company followed procurement and suspension and debarment regulations.

Cause: The School Corporation relied on the food service management company to operate the food service program without sufficient oversight.

Effect: The failure to establish an effective internal control system could place the School Corporation at risk of noncompliance with the grant agreement and related compliance requirements.

Questioned Costs: \$663 of known questioned costs has been identified related to Activities Allowed or Unallowed and Allowable Costs/Cost Principles.

Context:

As a result of the COVID-19 pandemic, waivers from the federal government provided free meals to all students through the Summer Food Service Program and allowed meals to be consumed off-site. Due to the changing regulations, the USDA and IDOE required School Corporations to implement an Integrity Plan for any schools providing Grab and Go Meals which includes inquiring of any adult requesting meals without children present as to how many children under the age of 18 would be served. Prior to March 2020, the School Corporation was using a point-of-sale system to record meals served. Starting in March 2020, the School Corporation was authorized by IDOE to utilize a clicker to track meals served. During the summer months of 2021, the School Corporation was also authorized by IDOE to provide meal pickup service on Wednesdays from 3 – 6 p.m. for 5 days’ worth of meal for both breakfast and lunch, resulting in 10 meals being served per child under the age of 18 each week.

In June 2021, the Indiana Department of Education performed an unannounced meal site observation and a second, announced meal site review noting several program compliance and administrative issues.

In July 2021, the IDOE performed a targeted review of the Summer Food Service Program for the period of March 2020 through May 2021 noting the following program compliance issues.

- Meals were distributed without ensuring they were going to children ages 18 and younger as required by SFSP regulations.
- Meals were taken off site to be distributed/dropped off at non—approved locations.
- Meals were distributed and claimed on days when no meal service was approved,
- Meals were distributed outside of approved meal service times.
- Some meals were not distributed in household size quantities to the parent or guardian but distributed in bulk to large groups and knowingly transported in unsafe and unsanitary ways.
- Meal count records were incomplete, unsigned, or missing required information.
- Meal production was not adjusted when attendance fluctuations were noted.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

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

FINDING 2023-002 (Continued)

- Different menu items were ordered for and distributed to a specific group of individuals that was not the same as the planned menu.
- Menu planning did not consider food inventory on hand and MSD of Pike Township's access to USDA Foods (commodities) to reduce overall food costs.
- Unauthorized donation, distribution, and disposal of foods purchased with federal funds was made without MSD Pike administration knowledge or approval.

The review also noted a lack of administrative oversight of the food service management company contract including the following issues:

- Food service management company representatives were making decisions regarding child nutrition program operations without consulting MSD of Pike Township administration. This practice was ongoing and occurred over several administrations.
- Potential unallowable expenditures were noted in a review of monthly itemized invoices presented to MSD of Pike Township for recent payment. Items for personal consumption of food service management employees such as coffee, energy drinks, donuts, lunches, and even unauthorized travel expenses were presented but are considered unallowable expenditures from the food service account.

As a result of the review, a total of \$623,724 was disallowed for unsupported meal claims from September 2020 through May 2021 from the Child and Adult Care Food Program (CACFP) for At-Risk suppers reimbursed through the CACFP program. The School Corporation and IDOE agreed to a repayment plan to repay the disallowed costs identified which was paid in December 2021.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

During the testing of activities allowed or unallowed and allowed costs/cost principles, we selected 6 monthly invoices from the food service management company during the audit period. We noted there was not an internal control in place by School Corporation personnel to obtain and view the underlying support of transactions charged by the food service management company to verify the transaction was for a business purpose. The School Corporation did not obtain and review source documents, such as invoices or proof of payment for vendor transactions or a schedule of employees, assigned locations, salaries, and hours to be worked for payroll transactions submitted by the food service management company for reimbursement.

We also selected a sample of 40 vendor transactions charged to Fund 0800 to test which were not related to the food service management company and incurred directly by the School Corporation. For 6 of the 40 transactions tested, we noted transactions for concession fees which were charged to the School Nutrition Program from July 2021 through September 2022 and are deemed unallowable. In October 2022, the School Corporation began recording all concession activity to Fund 2180, Concessions – District. The six concession transactions in our sample total \$663 which are considered known questioned costs.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

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

FINDING 2023-002 (Continued)

Procurement and Suspension and Debarment

The School Corporation did not have an internal control in place to monitor the food service management company was following proper procurement standards. School Corporations that contract with a food service management company on a cost reimbursement basis should ensure they are monitoring contracts sufficiently including verifying or reviewing the following:

- The School Corporation should receive contract commits to supply
- Reviewing invoices received from the food service management company compared to amounts paid by the food service management company
- Reviewing contracts for compliance with Buy American
- Verifying return of discounts, rebates, or credit are properly applied to the School Corporation's account

Identification as a repeat finding, if applicable: Yes. See Finding 2021-002.

Recommendation: We recommend the School Corporation maintain an internal food service director with strong working knowledge of USDA Child Nutrition Programs to oversee the contract and be the liaison for all decisions made between the food service management company and the School Corporation. Internal controls should be established to perform a detailed, documented review of underlying disbursement transactions billed to the School Corporation by the food service management company as well as procedures to verify and review that the food service management company adheres to federal and state procurement standards.

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

FINDING 2023-003

Information on the federal program:

Subject: Child Nutrition Cluster – Suspension and Debarment

Federal Agency: Department of Agriculture

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

Assistance Listing Number: 10.553, 10.555, 10.559

Federal Award Numbers and Years (Or Other Identifying Number): FY2022, FY2023

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Material Weakness

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

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

FINDING 2023-003 (Continued)

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 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

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 and Suspension and Debarment 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 internal controls enabled noncompliance to go undetected. The failure to comply with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs: There were no questioned costs identified.

Context: During the audit period, the School Corporation had purchases over \$25,000 from three vendors charged to Fund 0800 – School Lunch Fund which requires suspension and debarment procedures. For one of two vendors selected for testing, there was no evidence provided to verify that the vendor was checked for suspension and debarment prior to entering into the transaction. The total amount disbursed to the vendor during the audit period was \$141,128.

Identification as a repeat finding, if applicable: Yes, See Finding 2021-003.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

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

FINDING 2023-003 (Continued)

Recommendation: We recommended that the School Corporation's management establish and implement control procedures to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement. This should include performing a suspension and debarment check on an annual basis to verify vendors charged to funds which are federally funded are not suspended or debarred.

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

FINDING 2023-004

Information on the federal program:

Subject: Child and Adult Care Food Program – Suspension and Debarment
Federal Agency: Department of Agriculture
Federal Program: Child and Adult Care Food Program
Assistance Listing Number: 10.558
Federal Award Numbers and Years (Or Other Identifying Number): FY2022, FY2023
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Material Weakness

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 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

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

FINDING 2023-004 (Continued)

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the Child and Adult Care Food Program and Procurement and Suspension and Debarment 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 internal controls enabled noncompliance to go undetected. The failure to comply with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs: There were no questioned costs identified.

Context: During the audit period, the School Corporation had purchases over \$25,000 from three vendors charged to Fund 0800 – School Lunch Fund which requires suspension and debarment procedures. For one of two vendors selected for testing, there was no evidence provided to verify that the vendor was checked for suspension and debarment prior to entering into the transaction. The total amount disbursed to the vendor during the audit period was \$141,128.

Identification as a repeat finding, if applicable: Yes, See Finding 2021-004.

Recommendation: We recommended that the School Corporation's management establish and implement control procedures to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement. This should include performing a suspension and debarment check on an annual basis to verify vendors charged to funds which are federally funded are not suspended or debarred.

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

FINDING 2023-005

Information on the federal program:

Subject: Special Education Cluster (IDEA) – Procurement and Suspension and Debarment

Federal Agency: Department of Education

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

Assistance Listing Numbers: 84.027, 84.027X, 84.173, 84.173X

Federal Award Numbers and Years (Or Other Identifying Number): 19611-067-PN01, 20611-070-PN01, 21611-070-PN01, 22611-02-CEIS, 22611-070-PN01, 22611-070-ARP, 23611-067-PN01, 21619-070-PN01, 22619-070-ARP, 22619-070-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Material Weakness, Qualified Opinion

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

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

FINDING 2023-005 (Continued)

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 states in part:

"(a) The non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in §§ 200.317 through 200.327. . . ."

(i) The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. . . ."

2 CFR 200.320 states in part:

"The non-Federal entity must have and use documented procurement procedures, consistent with the standards of this section and §§ 200.317, 200.318, and 200.319 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award.

- *Informal procurement methods.* When the value of the procurement for property or services under a Federal award does not exceed the *simplified acquisition threshold (SAT)*, as defined in § 200.1, or a lower threshold established by a non-Federal entity, formal procurement methods are not required. The non-Federal entity may use informal procurement methods to expedite the completion of its transactions and minimize the associated administrative burden and cost. The informal methods used for procurement of property or services at or below the SAT include: . . .

(2) *Small purchases* —

(i) *Small purchase procedures.* The acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources as determined appropriate by the non-Federal entity. . . . "

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

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

FINDING 2023-005 (Continued)

You do this by:

- (a) Checking the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreements and Procurement and Suspension and Debarment 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 internal controls enabled noncompliance to go undetected. The failure to comply with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs: There were no questioned costs identified.

Context:

Procurement

Federal regulations allow for informal procurement methods when the value of the procurement for property or services does not exceed the simplified acquisition threshold, which is set at \$250,000 unless a lower, more restrictive threshold is set by a non-Federal entity. As Indiana Code has set a more restrictive threshold of \$150,000, informal procurement methods are permitted when the value of the procurement does not exceed \$150,000. This informal process allows for methods other than the formal bid process. The informal process is divided between two methods based on thresholds. Micro-purchases, typically for those purchases \$50,000 or under, and small purchase procedures for those purchases above the micro-purchase threshold, but below the simplified acquisition threshold. Micro-purchases may be awarded without soliciting competitive price rate quotations. If small purchase procedures are used, then price or rate quotations must be obtained from an adequate number of qualified sources.

For fiscal year 2022, the School Corporation had one vendor, with disbursements totaling \$199,713 for the fiscal year, which exceeds the simplified acquisition threshold of \$150,000. The School Corporation did not obtain price or rate quotes nor was there documentation detailing the history of procurement, which must include the reason for the procurement method used.

For fiscal year 2022, three vendors, totaling \$228,079, were identified as being less than the simplified acquisition threshold of \$150,000, but exceeding the \$50,000 micro-purchase threshold. One of the three vendors was selected for testing. The School Corporation did not obtain price or rate quotes nor was there documentation detailing the history of procurement, which must include the reason for the procurement method used.

For fiscal year 2023, one vendor, totaling \$65,861, was identified as being less than the simplified acquisition threshold of \$150,000, but exceeding the \$50,000 micro-purchase threshold and was selected for testing. The School Corporation did not obtain price or rate quotes nor was there documentation detailing the history of procurement, which must include the reason for the procurement method used.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

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

FINDING 2023-005 (Continued)

Suspension and Debarment

Prior to entering into subawards and covered transactions with federal award funds, recipients are required to verify that such contractors and subrecipients are not suspended, debarred, or otherwise excluded. “Covered transactions” include but are not limited to contracts for goods and services awarded under a non-procurement transaction (i.e., grant agreement) that are expected to equal or exceed \$25,000. The verification is to be done by checking the SAMs exclusions, collecting a certification from that vendor, or adding a clause or condition to the covered transaction with that vendor.

During the audit period, there were six vendors identified which exceeded \$25,000 in disbursements on an annual basis. Two vendors were selected for testing. In both instances, the School Corporation’s contract with the vendor did not include any suspension and debarment clause and the School Corporation did not verify the vendor’s suspension and debarment status prior to payment.

The lack of internal controls and noncompliance was systemic issues throughout the audit period.

Identification as a repeat finding, if applicable: Yes, See Finding 2021-005.

Recommendation: We recommended that the School Corporation’s management establish and implement control procedures to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement. This should include documenting the procurement process taken by management for transactions with vendors exceeding the simplified acquisition and small purchase thresholds. When utilizing vendors providing specialized services, documentation should be prepared and maintained by management to support sole source procurement decisions when competitive is limited due to the nature of the service. We also recommend implement an annual control to review and document suspension and debarment checks for all vendors funded with Special Education grant funds that meet the covered transaction threshold of \$25,000.

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



METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP

Administrative Service Center

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*Greg A. Foster, CPA
Chief Financial Officer*

CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2023

FINDING 2023-001

Information on the federal program:

Subject: Child Nutrition Cluster

Federal Agency: Department of Agriculture

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

Assistance Listing Number: 10.553, 10.555, 10.559

Federal Award Numbers and Years (Or Other Identifying Number): FY2022, FY2023

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Procurement and Suspension and Debarment

Audit Finding: Material Weakness, Qualified Opinion

Condition: There was not an effective control in place to review underlying transaction detail billed by the food service management compliance to verify compliance with Activities Allowed or Unallowed requirements. There was also not an effective control in place to monitor and review the food service management company followed procurement and suspension and debarment regulations.

Context: As a result of the COVID-19 pandemic, waivers from the federal government provided free meals to all students through the Summer Food Service Program and allowed meals to be consumed off-site. Due to the changing regulations, the USDA and IDOE required School Corporations to implement an Integrity Plan for any schools providing Grab and Go Meals which includes inquiring of any adult requesting meals without children present as to how many children under the age of 18 would be served. Prior to March 2020, the School Corporation was using a point-of-sale system to record meals served. Starting in March 2020, the School Corporation was authorized by IDOE to utilize a clicker to track meals served. During the summer months of 2021, the School Corporation was also authorized by IDOE to provide meal pickup service on Wednesdays from 3 – 6 p.m. for 5 days' worth of meal for both breakfast and lunch, resulting in 10 meals being served per child under the age of 18 each week.

In June 2021, the Indiana Department of Education performed an unannounced meal site observation and a second, announced meal site review noting several program compliance and administrative issues.

In July 2021, the IDOE performed a targeted review of the Summer Food Service Program for the period of March 2020 through May 2021 noting the following program compliance issues.

- Meals were distributed without ensuring they were going to children ages 18 and younger as required by SFSP regulations.

- Meals were taken off site to be distributed/dropped off at non—approved locations.
- Meals were distributed and claimed on days when no meal service was approved,
- Meals were distributed outside of approved meal service times.
- Some meals were not distributed in household size quantities to the parent or guardian but distributed in bulk to large groups and knowingly transported in unsafe and unsanitary ways.
- Meal count records were incomplete, unsigned, or missing required information.
- Meal production was not adjusted when attendance fluctuations were noted.
- Different menu items were ordered for and distributed to a specific group of individuals that was not the same as the planned menu.
- Menu planning did not consider food inventory on hand and MSD of Pike Township's access to USDA Foods (commodities) to reduce overall food costs.
- Unauthorized donation, distribution, and disposal of foods purchased with federal funds was made without MSD Pike administration knowledge or approval.

The review also noted a lack of administrative oversight of the food service management company contract including the following issues:

- Food service management company representatives were making decisions regarding child nutrition program operations without consulting MSD of Pike Township administration. This practice was ongoing and occurred over several administrations.
- Potential unallowable expenditures were noted in a review of monthly itemized invoices presented to MSD of Pike Township for recent payment. Items for personal consumption of food service management employees such as coffee, energy drinks, donuts, lunches, and even unauthorized travel expenses were presented but are considered unallowable expenditures from the food service account.

As a result of the IDOE review, a total of \$1,299,365 was disallowed from the Summer Food Service Program. The School Corporation and IDOE agreed to a repayment plan to repay the disallowed costs identified. The School Corporation completed the repayment to IDOE in December 2021.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

During the testing of activities allowed or unallowed and allowed costs/cost principles, we selected 6 monthly invoices from the food service management company during the audit period. We noted there was not an internal control in place by School Corporation personnel to obtain and view the underlying support of transactions charged by the food service management company to verify the transaction was for a business purpose. The School Corporation did not obtain and review source documents, such as invoices or proof of payment for vendor transactions or a schedule of employees, assigned locations, salaries, and hours to be worked for payroll transactions submitted by the food service management company for reimbursement.

We also selected a sample of 40 vendor transactions charged to Fund 0800 to test which were not related to the food service management company and incurred directly by the School Corporation. For 6 of the 40 transactions tested, we noted transactions for concession fees which were charged to the School Nutrition Program from July 2021 through September 2022 and are deemed unallowable. In October 2022, the School Corporation began recording all concession activity to Fund 2180, Concessions – District. The six concession transactions in our sample total \$663 which are considered known questioned costs.

Procurement and Suspension and Debarment

The School Corporation did not have an internal control in place to monitor the food service management company was following proper procurement standards. School Corporations that contract with a food service management company on a cost reimbursement basis should ensure they are monitoring contracts sufficiently including verifying or reviewing the following:

- The School Corporation should receive contract commits to supply.
- Reviewing invoices received from the food service management company compared to amounts paid by the food service management company.

- Reviewing contracts for compliance with Buy American
- Verifying return of discounts, rebates, or credit are properly applied to the School Corporation's account.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. MSD of Pike Township (Pike) agrees during the audit period effective controls were not in place to review and approve meal counts tracked and submitted for reimbursement, review underlying transaction detail billed, nor monitor and review the Food Service Management Company (FSMC) followed procurement and suspension and debarment regulations. Pike has increased the Business Office oversight of the Food Service Management Company (FSMC). Pike has hired a Food Service Financial Specialist to provide more the detailed review of invoices and operations ledger and the underlying transaction details. Additionally, effective October 2022, MSD of Pike Township hired a Director of Food Service to provide oversight of the Food Service Management Company (FSMC) including but not limited to meal counts, site audits, and compliance with procurement regulations. The FSMC no longer has access to submit claims on the CNP website.

Responsible Party and Timeline for Completion: Greg A. Foster, Chief Financial Officer, will oversee the corrective action plan.

FINDING 2023-002

Information on the federal program:

Subject: Child and Adult Care Food Program
 Federal Agency: Department of Agriculture
 Federal Program: Child and Adult Care Food Program
 Assistance Listing Number: 10.558
 Federal Award Numbers and Years (Or Other Identifying Number): FY2022, FY2023
 Pass-Through Entity: Indiana Department of Education
 Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Procurement and Suspension and Debarment
 Audit Finding: Material Weakness, Qualified Opinion

Condition: There was not an effective control in place to review underlying transaction detail billed by the food service management compliance to verify compliance with Activities Allowed or Unallowed requirements. There was also not an effective control in place to monitor and review the food service management company followed procurement and suspension and debarment regulations.

Context: As a result of the COVID-19 pandemic, waivers from the federal government provided free meals to all students through the Summer Food Service Program and allowed meals to be consumed off-site. Due to the changing regulations, the USDA and IDOE required School Corporations to implement an Integrity Plan for any schools providing Grab and Go Meals which includes inquiring of any adult requesting meals without children present as to how many children under the age of 18 would be served. Prior to March 2020, the School Corporation was using a point-of-sale system to record meals served. Starting in March 2020, the School Corporation was authorized by IDOE to utilize a clicker to track meals served. During the summer months of 2021, the School Corporation was also authorized by IDOE to provide meal pickup service on Wednesdays from 3 – 6 p.m. for 5 days' worth of meal for both breakfast and lunch, resulting in 10 meals being served per child under the age of 18 each week.

In June 2021, the Indiana Department of Education performed an unannounced meal site observation and a second, announced meal site review noting several program compliance and administrative issues.

In July 2021, the IDOE performed a targeted review of the Summer Food Service Program for the period of March 2020 through May 2021 noting the following program compliance issues.

- Meals were distributed without ensuring they were going to children ages 18 and younger as required by SFSP regulations.
- Meals were taken off site to be distributed/dropped off at non—approved locations.

- Meals were distributed and claimed on days when no meal service was approved,
- Meals were distributed outside of approved meal service times.
- Some meals were not distributed in household size quantities to the parent or guardian but distributed in bulk to large groups and knowingly transported in unsafe and unsanitary ways.
- Meal count records were incomplete, unsigned, or missing required information.
- Meal production was not adjusted when attendance fluctuations were noted.
- Different menu items were ordered for and distributed to a specific group of individuals that was not the same as the planned menu.
- Menu planning did not consider food inventory on hand and MSD of Pike Township's access to USDA Foods (commodities) to reduce overall food costs.
- Unauthorized donation, distribution, and disposal of foods purchased with federal funds was made without MSD Pike administration knowledge or approval.

The review also noted a lack of administrative oversight of the food service management company contract including the following issues:

- Food service management company representatives were making decisions regarding child nutrition program operations without consulting MSD of Pike Township administration. This practice was ongoing and occurred over several administrations.
- Potential unallowable expenditures were noted in a review of monthly itemized invoices presented to MSD of Pike Township for recent payment. Items for personal consumption of food service management employees such as coffee, energy drinks, donuts, lunches, and even unauthorized travel expenses were presented but are considered unallowable expenditures from the food service account.

As a result of the review, a total of \$623,724 was disallowed for unsupported meal claims from September 2020 through May 2021 from the Child and Adult Care Food Program (CACFP) for At-Risk suppers reimbursed through the CACFP program. The School Corporation and IDOE agreed to a repayment plan to repay the disallowed costs identified which was paid in December 2021.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

During the testing of activities allowed or unallowed and allowed costs/cost principles, we selected 6 monthly invoices from the food service management company during the audit period. We noted there was not an internal control in place by School Corporation personnel to obtain and view the underlying support of transactions charged by the food service management company to verify the transaction was for a business purpose. The School Corporation did not obtain and review source documents, such as invoices or proof of payment for vendor transactions or a schedule of employees, assigned locations, salaries, and hours to be worked for payroll transactions submitted by the food service management company for reimbursement.

We also selected a sample of 40 vendor transactions charged to Fund 0800 to test which were not related to the food service management company and incurred directly by the School Corporation. For 6 of the 40 transactions tested, we noted transactions for concession fees which were charged to the School Nutrition Program from July 2021 through September 2022 and are deemed unallowable. In October 2022, the School Corporation began recording all concession activity to Fund 2180, Concessions – District. The six concession transactions in our sample total \$663 which are considered known questioned costs.

Procurement and Suspension and Debarment

The School Corporation did not have an internal control in place to monitor the food service management company was following proper procurement standards. School Corporations that contract with a food service management company on a cost reimbursement basis should ensure they are monitoring contracts sufficiently including verifying or reviewing the following:

- The School Corporation should receive contract commits to supply.
- Reviewing invoices received from the food service management company compared to amounts paid by the food service management company.

- Reviewing contracts for compliance with Buy American
- Verifying return of discounts, rebates, or credit are properly applied to the School Corporation's account.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. MSD of Pike Township (Pike) agrees during the audit period effective controls were not in place to review and approve meal counts tracked and submitted for reimbursement, review underlying transaction detail billed, nor monitor and review the Food Service Management Company (FSMC) followed procurement and suspension and debarment regulations. Pike has increased the Business Office oversight of the Food Service Management Company (FSMC). Pike has hired a Food Service Financial Specialist to provide more the detailed review of invoices and operations ledger and the underlying transaction details. Additionally, effective October 2022, MSD of Pike Township hired a Director of Food Service to provide oversight of the Food Service Management Company (FSMC) including but not limited to meal counts, site audits, and compliance with procurement regulations. The FSMC no longer has access to submit claims on the CNP website.

Responsible Party and Timeline for Completion: Greg A. Foster, Chief Financial Officer, will oversee the corrective action plan.

FINDING 2023-003

Information on the federal program:

Subject: Child Nutrition Cluster – Suspension and Debarment
 Federal Agency: Department of Agriculture
 Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children
 Assistance Listing Number: 10.553, 10.555, 10.559
 Federal Award Numbers and Years (Or Other Identifying Number): FY2022, FY2023
 Pass-Through Entity: Indiana Department of Education
 Compliance Requirement: Procurement and Suspension and Debarment
 Audit Finding: Material Weakness

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 and Suspension and Debarment compliance requirements.

Context: During the audit period, the School Corporation had purchases over \$25,000 from three vendors charged to Fund 0800 – School Lunch Fund which requires suspension and debarment procedures. For one of two vendors selected for testing, there was no evidence provided to verify that the vendor was checked for suspension and debarment prior to entering into the transaction. The total amount disbursed to the vendor during the audit period was \$141,128.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. Specifically, regarding Suspension and Debarment, for contracts over \$25,000, MSD of Pike Township will obtain a Certification or include a Suspension and Debarment clause in the contract. Absent Certification, the Director of Grants will review for “Suspension and debarment” and maintain documentation. This review will continue annually.

Responsible Party and Timeline for Completion: Greg A. Foster, Chief Financial Officer, will oversee the corrective action plan.

FINDING 2023-004

Information on the federal program:

Subject: Child and Adult Care Food Program – Suspension and Debarment
Federal Agency: Department of Agriculture
Federal Program: Child and Adult Care Food Program
Assistance Listing Number: 10.558
Federal Award Numbers and Years (Or Other Identifying Number): FY2022, FY2023
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Material Weakness

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the Child and Adult Care Food Program and Procurement and Suspension and Debarment compliance requirements.

Context: During the audit period, the School Corporation had purchases over \$25,000 from three vendors charged to Fund 0800 – School Lunch Fund which requires suspension and debarment procedures. For one of two vendors selected for testing, there was no evidence provided to verify that the vendor was checked for suspension and debarment prior to entering into the transaction. The total amount disbursed to the vendor during the audit period was \$141,128.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. Specifically, regarding Suspension and Debarment, for contracts over \$25,000, MSD of Pike Township will obtain a Certification or include a Suspension and Debarment clause in the contract. Absent Certification, the Director of Grants will review for “Suspension and debarment” and maintain documentation. This review will continue annually.

Responsible Party and Timeline for Completion: Greg A. Foster, Chief Financial Officer, will oversee the corrective action plan.

FINDING 2023-005

Information on the federal program:

Subject: Special Education Cluster (IDEA) – Procurement and Suspension and Debarment
Federal Agency: Department of Education
Federal Program: Special Education Grants to States, Special Education Preschool Grants
Assistance Listing Numbers: 84.027, 84.027X, 84.173, 84.173X
Federal Award Numbers and Years (Or Other Identifying Number): 19611-067-PN01, 20611-070-PN01, 21611-070-PN01, 22611-02-CEIS, 22611-070-PN01, 22611-070-ARP, 23611-067-PN01, 21619-070-PN01, 22619-070-ARP, 22619-070-PN01
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Material Weakness, Qualified Opinion

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreements and Procurement and Suspension and Debarment compliance requirements.

Context:

Procurement

Federal regulations allow for informal procurement methods when the value of the procurement for property or services does not exceed the simplified acquisition threshold, which is set at \$250,000 unless a lower, more restrictive threshold is set by a non-Federal entity. As Indiana Code has set a more restrictive threshold of \$150,000, informal procurement methods are permitted when the value of the procurement does not exceed \$150,000. This informal process allows for methods other than the formal bid process. The informal process is divided between two methods based on thresholds. Micro-purchases, typically for those purchases \$50,000 or under, and small purchase procedures for those purchases above the micro-purchase threshold, but below the simplified acquisition threshold. Micro-purchases may be awarded without soliciting competitive price rate quotations. If small purchase procedures are used, then price or rate quotations must be obtained from an adequate number of qualified sources.

For fiscal year 2022, the School Corporation had one vendor, with disbursements totaling \$199,713 for the fiscal year, which exceeds the simplified acquisition threshold of \$150,000. The School Corporation did not obtain price or rate quotes nor was there documentation detailing the history of procurement, which must include the reason for the procurement method used.

For fiscal year 2022, three vendors, totaling \$228,079, were identified as being less than the simplified acquisition threshold of \$150,000, but exceeding the \$50,000 micro-purchase threshold. One of the three vendors was selected for testing. The School Corporation did not obtain price or rate quotes nor was there documentation detailing the history of procurement, which must include the reason for the procurement method used.

For fiscal year 2023, one vendor, totaling \$65,861, was identified as being less than the simplified acquisition threshold of \$150,000, but exceeding the \$50,000 micro-purchase threshold and was selected for testing. The School Corporation did not obtain price or rate quotes nor was there documentation detailing the history of procurement, which must include the reason for the procurement method used.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Suspension and Debarment

Prior to entering into subawards and covered transactions with federal award funds, recipients are required to verify that such contractors and subrecipients are not suspended, debarred, or otherwise excluded. "Covered transactions" include but are not limited to contracts for goods and services awarded under a non-procurement transaction (i.e., grant agreement) that are expected to equal or exceed \$25,000. The verification is to be done by checking the SAMs exclusions, collecting a certification from that vendor, or adding a clause or condition to the covered transaction with that vendor.

During the audit period, there were six vendors identified which exceeded \$25,000 in disbursements on an annual basis. Two vendors were selected for testing. In both instances, the School Corporation's contract with the vendor did not include any suspension and debarment clause and the School Corporation did not verify the vendor's suspension and debarment status prior to payment.

The lack of internal controls and noncompliance was systemic issues throughout the audit period.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. Specifically, regarding Suspension and Debarment, for contracts over \$25,000, MSD of Pike Township will obtain a Certification or include a Suspension and Debarment clause in the contract. Absent Certification, the Director of Grants will review for "Suspension and debarment" and maintain documentation.

The Special Education Department will work with the Grant Manager and will review contracts over \$50,000 to follow the appropriate procurement policy to obtain quotes. Where specialized services are being solicited, we will maintain a procurement file memo documenting the process and the reasons for vendor selection.

Responsible Party and Timeline for Completion: Greg A. Foster, Chief Financial Officer, will oversee the corrective action plan. Plan will be implemented by June 30, 2024.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-001

Information on the federal program:

Subject: Child Nutrition Cluster

Federal Agency: Department of Agriculture

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

Assistance Listing Number: 10.553, 10.555, 10.559

Federal Award Numbers and Years (Or Other Identifying Number): FY2020, FY2021

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Procurement and Suspension and Debarment

Audit Finding: Material Weakness, Disclaimer Opinion

Condition: An effective control was not in place at the School Corporation to review and approve meal counts tracked and submitted for reimbursement by the food service management company to the Indiana Department of Education to ensure compliance with requirements related to the grant agreement and the cash management compliance requirement. There was not an effective control in place to review underlying transaction detail billed by the food service management compliance to verify compliance with Activities Allowed or Unallowed requirements. There was also not an effective control in place to monitor and review the food service management company followed procurement and suspension and debarment regulations.

Context:

Cash Management

As a result of the COVID-19 pandemic, waivers from the federal government provided free meals to all students through the Summer Food Service Program and allowed meals to be consumed off-site. Due to the changing regulations, the USDA and IDOE required School Corporations to implement an Integrity Plan for any schools providing Grab and Go Meals which includes inquiring of any adult requesting meals without children present as to how many children under the age of 18 would be served. Prior to March 2020, the School Corporation was using a point-of-sale system to record meals served. For March 2020 through June 2021, the School Corporation was authorized by IDOE to utilize a clicker to track meals served. During the summer months of 2021, the School Corporation was also authorized by IDOE to provide meal pickup service on Wednesdays from 3 – 6 p.m. for 5 days' worth of meal for both breakfast and lunch, resulting in 10 meals being served per child under the age of 18 each week.

In June 2021, the Indiana Department of Education performed an unannounced meal site observation and a second, announced meal site review noting several program compliance and administrative issues.

In July 2021, the IDOE performed a targeted review of the Summer Food Service Program for the period of March 2020 through May 2021 noting the following program compliance issues.

- Meals were distributed without ensuring they were going to children ages 18 and younger as required by SFSP regulations.
- Meals were taken off site to be distributed/dropped off at non—approved locations.
- Meals were distributed and claimed on days when no meal service was approved,
- Meals were distributed outside of approved meal service times.

- Some meals were not distributed in household size quantities to the parent or guardian but distributed in bulk to large groups and knowingly transported in unsafe and unsanitary ways.
- Meal count records were incomplete, unsigned, or missing required information.
- Meal production was not adjusted when attendance fluctuations were noted.

- Different menu items were ordered for and distributed to a specific group of individuals that was not the same as the planned menu.
- Menu planning did not consider food inventory on hand and MSD of Pike Township's access to USDA Foods (commodities) to reduce overall food costs.
- Unauthorized donation, distribution, and disposal of foods purchased with federal funds was made without MSD Pike administration knowledge or approval.

The review also noted a lack of administrative oversight of the food service management company contract including the following issues:

- Food service management company representatives were making decisions regarding child nutrition program operations without consulting MSD of Pike Township administration. This practice was ongoing and occurred over several administrations.
- Potential unallowable expenditures were noted in a review of monthly itemized invoices presented to MSD of Pike Township for recent payment. Items for personal consumption of food service management employees such as coffee, energy drinks, donuts, lunches, and even unauthorized travel expenses were presented but are considered unallowable expenditures from the food service account.

As a result of the IDOE review, a total of \$1,299,365 was disallowed from the Summer Food Service Program. The School Corporation and IDOE have agreed to a repayment plan to repay the disallowed costs identified.

The Indiana Department of Education also noted that the School Corporation should conduct a forensic audit of the food service account for the period of July 1, 2016 through June 30, 2021 and if any discrepancies are noted the audit must expand for further years. Any unallowable expenditures paid through the food service account must be identified and restored and any reports submitted with erroneous information, such as the Child Nutrition Program Annual Financial Report, must be revised. The School Corporation has hired a third party to conduct the forensic audit. As of the date of the disclaimer opinion on the federal program, the forensic audit is ongoing and the final results are unknown.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

During the testing of activities allowed or unallowed and allowed costs/cost principles, we selected 4 monthly invoices from the food service management company during the audit period. We noted there was not an internal control in place by School Corporation personnel to obtain and view the underlying support of transactions charged by the food service management company to verify the transaction was for a business purpose. The School Corporation did not obtain and review source documents, such as invoices or proof of payment for vendor transactions or a schedule of employees, assigned locations, salaries, and hours to be worked for payroll transactions submitted by the food service management company for reimbursement.

We also selected a sample of transactions from the food service management company for meals and entertainment and vendor transactions not related to bulk food purchases which would be indicative of transactions related to personal consumption. It was noted that the food service management company does provide catering and concession services to the School Corporation throughout the school year. During our testing of transactions in this population, we noted transactions which were supported by supporting documentation, but we were unable to trace the transaction to the catering ledgers provided by management to verify the transaction was related to a specific catering and concession event. These transactions included purchases of energy drinks, donuts, lunches, and travel expenses which could be considered unallowable from the food service account.

Procurement and Suspension and Debarment

The School Corporation did not have an internal control in place to monitor the food service management company was following proper procurement standards. School Corporation that contract with a food service management company on a cost reimbursement basis should ensure they are monitoring contracts sufficiently including verifying or reviewing the following:

- The School Corporation should receive contract commits to supply
- Reviewing invoices received from the food service management company compared to amounts paid by the food service management company
- Reviewing contracts for compliance with Buy American
- Verifying return of discounts, rebates, or credit are properly applied to the School Corporation's account

Status: Partially resolved. See Finding 2023-001.

FINDING 2021-002

Information on the federal program:

Subject: Child and Adult Care Food Program

Federal Agency: Department of Agriculture

Federal Program: Child and Adult Care Food Program

Assistance Listing Number: 10.558

Federal Award Numbers and Years (Or Other Identifying Number): FY2020, FY2021

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Procurement and Suspension and Debarment

Audit Finding: Material Weakness, Disclaimer Opinion

Condition: An effective control was not in place at the School Corporation to review and approve meal counts tracked and submitted for reimbursement by the food service management company to the Indiana Department of Education to ensure compliance with requirements related to the grant agreement and the cash management compliance requirement. There was not an effective control in place to review underlying transaction detail billed by the food service management compliance to verify compliance with Activities Allowed or Unallowed requirements. There was also not an effective control in place to monitor and review the food service management company followed procurement and suspension and debarment regulations.

Context:

Cash Management

As a result of the COVID-19 pandemic, waivers from the federal government provided free meals to all students through the Summer Food Service Program and allowed meals to be consumed off-site. Due to the changing regulations, the USDA and IDOE required School Corporations to implement an Integrity Plan for any schools providing Grab and Go Meals which includes inquiring of any adult requesting meals without children present as to how many children under the age of 18 would be served. Prior to March 2020, the School Corporation was using a point-of-sale system to record meals served. For March 2020 through June 2021, the School Corporation was authorized by IDOE to utilize a clicker to track meals served. During the summer months of 2021, the School Corporation was also authorized by IDOE to provide meal pickup service on Wednesdays from 3 – 6 p.m. for 5 days' worth of meal for both breakfast and lunch, resulting in 10 meals being served per child under the age of 18 each week.

In June 2021, the Indiana Department of Education performed an unannounced meal site observation and a second announced meal site review noting several program compliance and administrative issues.

In July 2021, the IDOE performed a targeted review of the Summer Food Service Program for the period of March 2020 through May 2021 noting the following program compliance issues.

- Meals were distributed without ensuring they were going to children ages 18 and younger as required by SFSP regulations.
- Meals were taken off site to be distributed/dropped off at non—approved locations.
- Meals were distributed and claimed on days when no meal service was approved,
- Meals were distributed outside of approved meal service times.

- Some meals were not distributed in household size quantities to the parent or guardian but distributed in bulk to large groups and knowingly transported in unsafe and unsanitary ways.
- Meal count records were incomplete, unsigned, or missing required information.
- Meal production was not adjusted when attendance fluctuations were noted.
- Different menu items were ordered for and distributed to a specific group of individuals that was not the same as the planned menu.
- Menu planning did not consider food inventory on hand and MSD of Pike Township's access to USDA Foods (commodities) to reduce overall food costs.
- Unauthorized donation, distribution, and disposal of foods purchased with federal funds was made without MSD Pike administration knowledge or approval.

The review also noted a lack of administrative oversight of the food service management company contract including the following issues:

- Food service management company representatives were making decisions regarding child nutrition program operations without consulting MSD of Pike Township administration. This practice was ongoing and occurred over several administrations.

Potential unallowable expenditures were noted in a review of monthly itemized invoices presented to MSD of Pike Township for recent payment. Items for personal consumption of food service management employees such as coffee, energy drinks, donuts, lunches, and even unauthorized travel expenses were presented but are considered unallowable expenditures from the food service account.

As a result of the review, a total of \$623,724 was disallowed for unsupported meal claims from September 2020 through May 2021 from the Child and Adult Care Food Program (CACFP) for At-Risk suppers reimbursed through the CACFP program. The School Corporation and IDOE have agreed to a repayment plan to repay the disallowed costs identified.

The Indiana Department of Education also noted that the School Corporation should conduct a forensic audit of the food service account for the period of July 1, 2016 through June 30, 2021 and if any discrepancies are noted the audit must expand for further years. Any unallowable expenditures paid through the food service account must be identified and restored and any reports submitted with erroneous information, such as the Child Nutrition Program Annual Financial Report, must be revised. The School Corporation has hired a third party to conduct the forensic audit. As of the date of the disclaimer opinion on the federal program, the forensic audit is ongoing and the final results are unknown.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

During the testing of activities allowed or unallowed and allowed costs/cost principles, we selected 4 monthly invoices from the food service management company during the audit period. We noted there was not an internal control in place by School Corporation personnel to obtain and view the underlying support of transactions charged by the food service management company to verify the transaction was for a business purpose. The School Corporation did not obtain and review source documents, such as invoices or proof of payment for vendor transactions or a schedule of employees, assigned locations, salaries, and hours to be worked for payroll transactions submitted by the food service management company for reimbursement.

We also selected a sample of transactions from the food service management company for meals and entertainment and vendor transactions not related to bulk food purchases which would be indicative of transactions related to personal consumption. It was noted that the food service management company does provide catering and concession services to the School Corporation throughout the school year. During our testing of transactions in this population, we noted transactions which were supported by supporting documentation, but we were unable to trace the transaction to the catering ledgers provided by management to verify the transaction was related to a specific catering and concession event. These transactions included purchases of energy drinks, donuts, lunches, and travel expenses which could be considered unallowable from the food service account.

Procurement and Suspension and Debarment

The School Corporation did not have a monitoring control in place to ensure the food service management company was following proper procurement standards. School Corporation's that contract with a food service management company on a cost reimbursement basis should ensure they are monitoring contracts sufficiently including verifying or reviewing the following:

- The School Corporation should receive contract commits to supply
- Reviewing invoices received from the food service management company compared to amounts paid by the food service management company
- Reviewing contracts for compliance with Buy American
- Verifying return of discounts, rebates, or credit are properly applied to the School Corporation's account

Status: Partially resolved. See Finding 2023-002.

FINDING 2021-003

Information on the federal program:

Subject: Child Nutrition Cluster – Suspension and Debarment

Federal Agency: Department of Agriculture

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

Assistance Listing Number: 10.553, 10.555, 10.559

Federal Award Numbers and Years (Or Other Identifying Number): FY2020, FY2021

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Material Weakness

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 and Suspension and Debarment compliance requirements.

Context: During the audit period, the School Corporation had purchases over \$25,000 from five vendors charged to Fund 0800 – School Lunch Fund which requires suspension and debarment procedures. For one of two vendors selected for testing, there was no evidence provided to verify that the vendor was checked for suspension and debarment prior to entering into the transaction. The total amount disbursed to the vendor during the audit period was \$67,127.

Status: Not resolved. See Finding 2023-003.

FINDING 2021-004

Information on the federal program:

Subject: Child and Adult Care Food Program – Suspension and Debarment
Federal Agency: Department of Agriculture
Federal Program: Child and Adult Care Food Program
Assistance Listing Number: 10.558
Federal Award Numbers and Years (Or Other Identifying Number): FY2020, FY2021
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Material Weakness

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the Child and Adult Care Food Program and Procurement and Suspension and Debarment compliance requirements.

Context: During the audit period, the School Corporation had purchases over \$25,000 from five vendors charged to Fund 0800 – School Lunch Fund which requires suspension and debarment procedures. For one of two vendors selected for testing, there was no evidence provided to verify that the vendor was checked for suspension and debarment prior to entering into the transaction. The total amount disbursed to the vendor during the audit period was \$67,127.

Status: Not resolved. See Finding 2023-004.

FINDING 2021-005

Information on the federal program:

Subject: Special Education Cluster (IDEA) – Suspension and Debarment
Federal Agency: Department of Education
Federal Program: Special Education Grants to States, Special Education Preschool Grants
Assistance Listing Numbers: 84.027, 84.173
Federal Award Numbers and Years (Or Other Identifying Number): 18611-067-PN01, 19611-067-PN01, 20611-070-PN01, 21611-070-PN01, 18619-067-PN01, 19619-067-PN01, 20619-070-PN01
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Material Weakness

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreements and Procurement and Suspension and Debarment compliance requirements.

Context: During the audit period, the School Corporation had purchases over \$25,000 from five vendors charged to the Special Education Cluster grants which requires suspension and debarment procedures. For the vendor selected for testing, there was no evidence provided to verify that the vendor was checked for suspension and debarment prior to entering into the transaction. The total amount disbursed to the vendor during the audit period was \$125,636.

Status: Not resolved. See Finding 2023-005.

FINDING 2021-006

Information on the federal program:

Subject: School Safety National Activities - Allowable Costs/Cost Principles

Federal Agency: Department of Education

Federal Program: School Safety National Activities

Assistance Listing Number: 84.184

Federal Award Number and Year (or Other Identifying Number): S184M140038

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness

Condition: Effective controls were not in place to ensure that only applicable employees were paid from program funds. The School Corporation did not maintain proper time records for all full and part-time employees paid from the School Safety National Activities grant.

Context: During the testing of activities allowed or unallowed, we selected six pay periods during the audit period and noted the School Corporation did not maintain time and effort logs or semi-annual certifications for all full and part time employees paid from the grant.

Status: Resolved.