

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

LOOGOOTEE COMMUNITY SCHOOL CORPORATION

MARTIN COUNTY, INDIANA

July 1, 2014 to June 30, 2016



**FILED**  
04/19/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Sandra LaMar	07-01-14 to 12-31-18
Superintendent of Schools	Dr. Joan Keller Chip Mehaffey	07-01-14 to 06-30-16 07-01-16 to 06-30-19
President of the School Board	Scott Hall Nancy Summers Brent Courter	07-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE LOOGOOTEE COMMUNITY SCHOOL  
CORPORATION, MARTIN COUNTY, INDIANA

This report is supplemental to our audit report of the Loogootee Community School Corporation (School Corporation), for the period from July 1, 2014 to June 30, 2016. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the School Corporation. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the School Corporation, which provides our opinions on the School Corporation's financial statement and federal program compliance. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

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

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

Any Corrective Action Plan for the Federal Findings and Official Response to the Audit Result and Comment, incorporated within this report, were not verified for accuracy.

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

March 5, 2018

LOGOOTEER COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS

**FINDING 2016-001**

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

*Repeat Finding*

This is a repeat finding from the immediate prior audit. The prior audit finding was 2014-001.

*Condition*

The School Corporation did not have a proper system of internal controls in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The Treasurer was the person solely responsible for preparing and submitting the SEFA. There was no segregation of duties documented, such as an oversight, review or approval process, or other compensating control.

*Context*

During the audit of the SEFA, the following errors were identified: commodities, totaling \$47,707, were not reported for the National School Lunch Program; federal expenditures were overstated \$25,566 in total for three grants; and federal expenditures were understated \$23,873 for two grants that were reported. The two direct grants totaling \$710,865 were omitted. This resulted in a net understatement of the SEFA totaling \$756,879. In addition, two grants were incorrectly reported as being part of a cluster.

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

*Criteria*

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

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

An integral part of the control activity component is segregation of duties. . . .

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

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

LOGOOTEЕ COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

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

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

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

*Cause*

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

*Effect*

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

*Recommendation*

We recommended that the School Corporation's management establish controls related to the preparation of the SEFA to ensure accurate reporting of federal awards.

*Views of Responsible Officials*

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

LOGOOTEER COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

***FINDING 2016-002***

Subject: Child Nutrition Cluster - Reporting and National School Lunch Program - Special Tests and Provisions - Paid Lunch Equity  
Federal Agency: Department of Agriculture  
Federal Programs: School Breakfast Program, National School Lunch Program  
CFDA Numbers: 10.553, 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY 14-15, FY 15-16  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirements: Reporting, Special Tests and Provisions - Paid Lunch Equity  
Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat finding from the immediate prior audit. The prior audit finding number was 2014-003.

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Reporting and Special Tests and Provisions - Paid Lunch Equity.

*Reporting*

Adequate internal controls were not in place over the Reporting compliance requirement to ensure the accuracy of the reports filed. The Food Service Director had sole responsibility for preparing and submitting the monthly Sponsor Claims (claims for reimbursement) and the Annual Financial Reports. There was no segregation of duties, such as an oversight, review, or approval process.

*Special Tests and Provisions - Paid Lunch Equity (National School Lunch Only)*

Adequate internal controls were not in place over the Special Tests and Provisions - Paid Lunch Equity compliance requirement. The Food Service Director had the sole responsibility for preparation of the Paid Lunch Equity calculation with no evidence of an independent oversight, review, or approval process to ensure the accuracy of the calculation performed.

*Context*

Controls did not exist over the compliance requirements listed above during the audit period.

*Criteria*

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

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

LOGOOTEER COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

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). . . ."

*Cause*

Management of the School Corporation had not developed a system of internal controls, including segregation of duties, that would have ensured that the School Corporation complied with the compliance requirements listed above.

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

*Views of Responsible Officials*

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

**FINDING 2016-003**

Subject: Child Nutrition Cluster - Eligibility

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): FY 14-15, FY 15-16

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Eligibility

Audit Findings: Material Weakness, Other Matters

LOGOOTEЕ COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Repeat Finding*

This is a repeat finding from the immediate prior audit. The prior audit finding number was 2014-004.

*Condition*

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

No procedures existed to ensure the accuracy of the calculations performed for free and reduced price applications. There was no evidence of an independent review of the poverty information entered into the Skyward School Management Software (Skyward) program. Skyward automatically calculated eligibility based upon the information from the applications that was entered into the program by the Food Service Director. There was no evidence that any of the calculations were reviewed to ensure that the Food Service Director was correctly entering applicant information into Skyward.

There was no process in place to ensure that the eligibility determination section of the applications was complete to substantiate the eligibility determination made. Three of the forty applications tested had missing information such as signature of the determining official, reason the application was denied benefits, and the entire eligibility calculation.

Additionally, there was no process in place to ensure that the required notifications were made to applicants who were denied benefits. There were two applications that were denied benefits of the forty applications tested. The School Corporation did not provide written notification to those applicants which was to include information on the appeals process. All such notifications were made by phone during the audit period.

*Context*

Internal control issues were systemic, occurring throughout the audit period.

*Criteria*

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

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

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). . . ."

LOGOOTE Community School Corporation  
FEDERAL FINDINGS  
(Continued)

7 CFR 245.6(e) states:

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

7 CFR 245.6(c)(7) states:

*"Denied applications and the notice of denial.* When the application furnished by a family is not complete or does not meet the eligibility criteria for free or reduced price benefits, the local educational agency must document and retain the reasons for ineligibility and must retain the denied application. In addition, the local educational agency must promptly provide written notice to each family denied benefits. At a minimum, this notice shall include:

- (i) The reason for the denial of benefits, e.g. income in excess of allowable limits or incomplete application;
- (ii) Notification of the right to appeal;
- (iii) Instructions on how to appeal; and
- (iv) A statement reminding parents that they may reapply for free or reduced benefits at any time during the school year."

*Cause*

Management of the School Corporation had not developed a system of internal controls, including segregation of duties, that would have ensured that the School Corporation complied with the compliance requirement listed above.

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance 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.

*Recommendation*

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

*Views of Responsible Officials*

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

LOGOOTEER COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

***FINDING 2016-004***

Subject: Child Nutrition Cluster - Reporting and Special Tests and Provisions -  
Verification of Free and Reduced Price Applications (NSLP)  
Federal Agency: Department of Agriculture  
Federal Programs: School Breakfast Program, National School Lunch Program  
CFDA Numbers: 10.553, 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY 14-15, FY 15-16  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirements: Reporting and Special Tests and Provisions - Verification  
of Free and Reduced Price Applications (NSLP)  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is a repeat finding from the immediate prior audit. The prior audit finding number was 2014-006.

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Reporting and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP).

There was no segregation of duties documented, such as an oversight, review, or approval process, or other compensating control over the verifications performed or the preparation of the School Food Authority (SFA) Verification Collection Reports that were filed.

The School Food Authority (SFA) Verification Collection Report for Program Year 2014-2015 indicated that the School Corporation was required to verify four applications. The Results of Verification by Original Benefit Type indicated that all four applications were originally approved as FREE - Categorically Eligible based upon SNAP/TANF. However, for three of these applications, the original determination was actually based upon the applicant's income. Additionally, there was no evidence to indicate that a fourth verification was ever completed.

The School Corporation underreported total applications on its School Food Authority (SFA) Verification Collection Report for Program Year 2015-2016. This report indicated that 97 applications were submitted through October 1, 2015. However, based upon the applications submitted for audit, the total was actually 146. By underreporting total applications, the School Corporation only verified three applications when it was required to verify four. The School Corporation reported that all three applications were verified through Direct Verification and then subsequently reported that each was verified through traditional verification by obtaining documentation from the household. There was no evidence to indicate that direct verifications were ever performed. Additionally, per the report, all three verifications resulted in no change in benefits received. However, for one of the verifications, there was no evidence that documentation was received from the household to support the no change determination.

*Context*

The internal controls and compliance issues were a systemic problem throughout the audit period as no controls existed and noncompliance was noted with verifications performed and the reports filed for both years.

LOGOOTE Community School Corporation  
FEDERAL FINDINGS  
(Continued)

*Criteria*

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

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

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). . . ."

7 CFR 245.6a states in part:

". . . (c) *Verification requirement - (1) General.* The local educational agency must verify eligibility of children in a sample of household applications approved for free and reduced price meal benefits for that school year. . . ."

(h) *Verification reporting and recordkeeping requirements.* By February 1, each local educational agency must report information related to its annual statutorily required verification activity, which excludes verification conducted in accordance with paragraph (c)(7) of this section, to the State agency in accordance with guidelines provided by FNS. . . ."

*Cause*

The School Corporation's management had not developed a system of internal controls that would have ensured compliance with the Reporting and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirements.

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirements could have resulted in the loss of federal funds to the School Corporation.

*Questioned Costs*

There were no questioned costs identified.

LOGOOTEER COMMUNITY SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance and comply with the Reporting and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirements.

*Views of Responsible Officials*

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



CORRECTIVE ACTION PLAN

**FINDING 2016-001**

Contact Person Responsible for Corrective Action: Sandra LaMar, Treasurer  
Contact Phone Number: (812) 295-2595

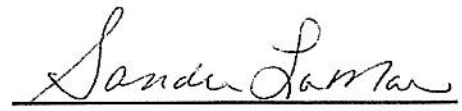
Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

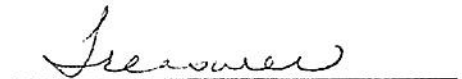
The Treasurer has worked with the SBOA Field Examiner and will implement better internal controls when preparing the Schedule of Expenditures of Federal Awards.

The expenditures will be reported to match the receipts. Commodities for the National School Lunch Program will be reported.

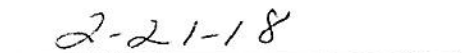
Anticipated Completion Date: Immediately



Signature



Title



Date



CORRECTIVE ACTION PLAN

**FINDING 2016-002**

Contact Person Responsible for Corrective Action: Patti Sander, Food Service Director  
Contact Phone Number: (812) 295-2595 Ext. 488

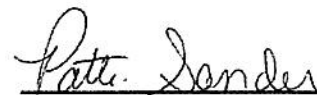
Views of Responsible Official: We concur with the finding.

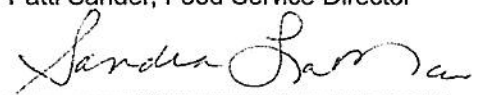
Description of Corrective Action Plan:

The Food Service Director will prepare the monthly Sponsor Claims, Annual Financial Reports and prepare the Paid Lunch Equity calculation. Before submission, the reports, claims and calculations will be checked for accuracy by the Central Office or the Aramark supervisor.

Aramark was contracted at the beginning of the 2016-2017 school year to supervise the cafeteria.

Anticipated Completion Date: Immediately

  
\_\_\_\_\_  
Patti Sander, Food Service Director

  
\_\_\_\_\_  
Sandra LaMar, Treasurer

3-1-18

\_\_\_\_\_  
Date



CORRECTIVE ACTION PLAN

**FINDING 2016-003**

Contact Person Responsible for Corrective Action: Patti Sander, Food Service Director  
Contact Phone Number: (812) 295-2595 Ext. 488


Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

All applications will be reviewed by more than one person to assure that the applications are filled out properly and entered into Skyward accurately. Letters will be mailed to applicants who are denied benefits. Aramark was contracted at the beginning of the 2016-2017 school year to supervise the cafeteria.

Anticipated Completion Date: Immediately

  
\_\_\_\_\_  
Patti Sander, Food Service Director

  
\_\_\_\_\_  
Sandra LaMar, Treasurer

2-21-18  
\_\_\_\_\_  
Date



CORRECTIVE ACTION PLAN

**FINDING 2016-004**

Contact Person Responsible for Corrective Action: Patti Sander, Food Service Director  
Contact Phone Number: (812) 295-2595 Ext. 488


Views of Responsible Official: We concur with the finding.

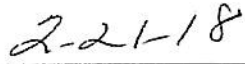
Description of Corrective Action Plan:

The school corporation will develop a system of internal controls that will ensure compliance with the Reporting and Special Tests and Provisions - Verification of Free and Reduced Price Application. All applications and reports will be reviewed by more than the Food Service Director. Aramark was contracted at the beginning of the 2016-2017 school year to supervise the cafeteria.

Anticipated Completion Date: Immediately

  
\_\_\_\_\_  
Patti Sander, Food Service Director

  
\_\_\_\_\_  
Sandra LaMar, Treasurer

  
\_\_\_\_\_  
Date

LOGOOTEER COMMUNITY SCHOOL CORPORATION  
AUDIT RESULT AND COMMENT

**PREPAID SCHOOL MEAL ACCOUNTS**

A similar comment also appeared in prior Report B45541, entitled *PREPAID FOOD ACCOUNT*.

Prepaid Lunch Receipts were not recorded into a Prepaid Lunch fund, but were instead accounted for within the School Lunch fund during the 2014-2015 school year. Beginning in the 2015-2016 school year, the School Corporation began accounting for Prepaid Lunch Receipts in Fund 8400 - Prepaid Food, but transactions were not recorded correctly as the difference between total sales and total deposits, whether positive or negative each month, was posted as a receipt to the Prepaid Food fund and total sales were recorded as a receipt into the School Lunch fund. Sales exceeded total deposits for the year which resulted in the negative balance in the Prepaid Food fund at year end.

Additionally, the Prepaid Food fund in the financial records did not reconcile to the subsidiary records of detailed account balances by student. As of June 30, 2016, the Prepaid Food fund reflected a balance of -\$3,166, while the subsidiary records reflected a total prepaid balance of -\$1,493, a difference of \$1,673. The subsidiary records as of June 30, 2016, reported negative balances for 652 students, the majority of which were determined to be inactive students who were no longer in attendance at the School Corporation. The School Board of Trustees adopted a Collection and Debt Forgiveness Policy on May 16, 2016, but as of February 7, 2018, there was no evidence that the School Corporation had taken any steps to write off the old outstanding account balances in accordance with that policy.

Our opinion is that money a student puts into their individual meal account should not be considered income to the child nutrition program until that student goes through the lunch line and charges a meal to their account. Therefore, while it is in the student's individual account the balance should not be included in Fund 800 School Lunch. Our recommendation is that you set up a clearing account with the fund number of 8400. Our suggestion is when a student brings in a deposit the receipt would be recorded to fund 8400 using receipt account number 1630. Periodically, after the student has charged meals, you should disburse the amount charged from 8400 using expenditure account 31900 and receipt it into fund 800 using receipt accounts 1611-1623. At this point it is considered program income and should be included on any reports that are required to be completed. Also, on a monthly basis the balance of the 8400 fund should be reconciled with the total of the individual meal accounts. (The School Bulletin and Uniform Compliance Guidelines, September 2015)

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

LOGOOTEЕ COMMUNITY SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on March 5, 2018, with Sandra LaMar, Treasurer; Chip Mehaffey, Superintendent of Schools; Brent Courter, President of the School Board; Nancy Summers, School Board member; and Tim Stone, Aramark Food Service Representative.