

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

MONROE COUNTY COMMUNITY
SCHOOL CORPORATION
MONROE COUNTY, INDIANA

July 1, 2014 to June 30, 2016



FILED
07/19/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of Business Operations	Timothy Thrasher John Kenny	07-01-14 to 06-30-17 07-01-17 to 06-30-18
Superintendent of Schools	Dr. Judith DeMuth	07-01-14 to 06-30-18
President of the School Board	Keith Klein Martha Street Kelly Smith	07-01-14 to 12-31-15 01-01-16 to 12-31-17 01-01-18 to 12-31-18



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE MONROE COUNTY COMMUNITY
SCHOOL CORPORATION, MONROE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Monroe County Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2014 to June 30, 2016, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2014 to June 30, 2016.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2014 to June 30, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 21, 2018, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely 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.


Paul D. Joyce, CPA
State Examiner

June 21, 2018



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

TO: THE OFFICIALS OF THE MONROE COUNTY COMMUNITY
SCHOOL CORPORATION, MONROE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the Monroe County Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2014 to June 30, 2016, and the related notes to the financial statement, and have issued our report thereon dated June 21, 2018, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

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

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 School Corporation's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001 to be a material weakness.

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

Compliance and Other Matters

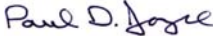
As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and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

Monroe County Community School Corporation's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

June 21, 2018

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2015 and 2016

Fund	Cash and Investments 07-01-14	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16
General	\$ 7,793,519	\$ 67,116,883	\$ 64,568,003	\$ (315,060)	\$ 10,027,339	\$ 70,303,659	\$ 67,049,132	\$ (268,500)	\$ 13,013,366
Referendum Tax Levy	11,017,457	7,961,926	6,621,574	-	12,357,809	8,052,197	7,898,917	65,574	12,576,663
Debt Service	953,613	12,514,658	6,107,185	(75,869)	7,285,217	12,278,382	18,216,423	-	1,347,176
Retirement/Severance Bond Debt Service	41,994	1,018,899	505,796	-	555,097	465,411	512,706	-	507,802
Capital Projects	4,341,815	13,060,243	13,003,151	(64,500)	4,334,407	14,023,758	13,112,450	(50,510)	5,195,205
School Transportation	45,779	5,939,794	5,304,193	(154,260)	527,120	6,113,406	5,523,902	(154,260)	962,364
School Bus Replacement	1,523,456	1,186,807	1,487,271	5,500	1,228,492	1,231,979	1,411,369	-	1,049,102
Rainy Day	1,212,500	-	-	-	1,212,500	-	-	-	1,212,500
Retirement/Severance Bond	5,968,763	28,163	32,269	-	5,964,657	585,107	557,664	-	5,992,100
Construction	-	-	2,226,792	2,515,000	288,208	-	288,208	-	-
School Lunch	700,828	4,746,749	4,821,085	(66,180)	560,312	4,772,348	5,032,195	(66,180)	234,285
Textbook Rental	1,995,605	1,219,428	2,267,351	75,869	1,023,551	1,029,409	697,689	-	1,355,271
Self-Insurance	6,246,155	10,256,053	11,601,361	600,000	5,500,847	10,835,955	13,803,909	600,000	3,132,893
Levy Excess	91,029	9,305	-	-	100,334	-	-	-	100,334
Joint Services and Supply - Area Vocational School	1,065,277	1,814,085	2,375,363	-	503,999	2,215,289	1,890,637	-	828,651
Alternative Education Grant 2014	32,931	-	5,387	-	27,544	-	12,641	-	14,903
Alternative Education Grant 2015	-	24,167	-	-	24,167	-	2,564	-	21,603
Alternative Education Grant 2016	-	-	-	-	-	36,594	-	-	36,594
Alternative Education State 2013	3,587	-	3,587	-	-	-	-	-	-
Early Intervention Grant	20,486	-	674	-	19,812	-	8,194	-	11,618
ELI 2016 EDS#A58-6-16CI-3483	-	-	-	-	-	11,385	-	-	11,385
ELI 2013/14 EDS#A58-4-14CI-193	(7,965)	8,200	235	-	-	-	-	-	-
ELI 2014/15 #A58-5-15CI-2554	-	25,930	25,930	-	-	-	-	-	-
ELI 2015/16 #A58-5-15CI-2854	-	35,000	-	-	35,000	65,000	99,094	-	906
Community Foundation	(2,464)	2,464	3,512	-	(3,512)	3,526	4,224	-	(4,210)
Tutoring Grant Foundation	(5,047)	5,047	-	-	-	-	-	-	-
BUEA	540	-	540	-	-	-	-	-	-
Professional Development Fund	23,437	10,717	16,021	-	18,133	600	2,160	-	16,573
Community Energy Conservation	460	-	-	-	460	-	-	-	460
MLK Grant Tri-North SY 2012/13	119	-	-	-	119	-	-	-	119
Adult ED Dollar General 14/15	-	14,000	14,000	-	-	-	-	-	-
MLK Grant Batchelor SY 2014/15	-	400	400	-	-	-	-	-	-
Stay in School-GE Hired Program	586	1,384	3,011	-	(1,041)	4,971	2,803	-	1,127
MLK Grant South 15/16	-	-	-	-	-	1,500	1,474	-	26
Hoosier Uplands HHCC HOSA	-	-	-	-	-	7,557	7,557	-	-
Pollination Grant South	-	-	-	-	-	1,000	-	-	1,000
Bloomington Urban Enterprise Grant	1,400	-	-	-	1,400	-	-	-	1,400
Nature Garden Grant BGS 15/16	-	-	-	-	-	1,500	846	-	654
Community Foundation Autism	674	-	674	-	-	-	-	-	-
Teacher Training In Sciences	8,519	-	1,750	-	6,769	-	-	-	6,769
Conservation Challenge Fund	3,207	1,500	1,500	-	3,207	11,202	12,933	-	1,476
Project Peace-Fairview	1,162	-	-	-	1,162	-	-	-	1,162
School Assistance Fund	19,227	12,948	15,694	-	16,481	11,728	14,272	-	13,937
BGS Literacy Mini Grant	2,306	-	1,097	-	1,209	-	-	-	1,209
Healthy Kids Grant- Arlington	-	-	-	-	-	3,000	-	-	3,000
Preschool PTQ-3 AR, GR, SU	-	-	-	-	-	3,000	1,000	-	2,000
Macy's Grant- Clear Creek	-	1,000	924	-	76	-	76	-	-
Healthy Kids - Fairview	-	-	-	-	-	3,000	2,146	-	854
ASNE Youth Initiative-South	692	-	535	-	157	-	157	-	-
Community Foundation-Preschool	-	84,000	84,000	-	-	84,000	65,098	-	18,902
Raymond FND - BGS Middle	-	15,400	15,089	-	311	-	-	-	311
Healthy Kids - Clear Creek	-	1,000	627	-	373	-	373	-	-
Healthy Kids - Marlin	-	4,950	4,950	-	-	3,000	3,000	-	-
Health Schools Grant-BGS	35	-	35	-	-	-	-	-	-
Sharing Knowledge Grant - North	-	2,000	73	-	1,927	-	771	-	1,156
Healthy Kids - Jackson Creek	-	500	-	-	500	500	192	-	808
Hoosier Half Health Grant BGS	-	-	-	-	-	1,213	904	-	309
Raymond Fund School Age Care	2,940	-	2,940	-	-	-	-	-	-
BRC Grant 2015/16 Academy	-	-	-	-	-	1,000	685	-	315

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2015 and 2016

Fund	Cash and Investments 07-01-14	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16
Legacy Garden Project Jackson Creek	558	339	455	-	442	567	659	-	350
Community Garden Project - North	-	854	-	-	854	-	-	-	854
BGS Future Focus Grant	590	-	590	-	-	-	-	-	-
MAC Grant Jackson Creek 2015	-	-	-	-	-	500	500	-	-
T. R. Brown Grant North	-	1,000	-	-	1,000	-	1,000	-	-
High Ability Program SY 2014/15	-	73,156	51,929	-	21,227	-	21,227	-	-
Formative Assessment	-	-	-	-	-	142,039	-	(126,124)	15,915
High Ability 15/16	-	-	-	-	-	75,280	61,762	-	13,518
GT/High Ability #03414-187-PN01	19,629	-	19,629	-	-	-	-	-	-
Computer Consortium/Ed Tech Advance	-	-	1,483,471	-	(1,483,471)	1,483,471	-	-	-
ABE 2014/15 EDS#C1-5AE-4-41 State	-	279,428	376,089	-	(96,661)	386,340	289,679	-	-
ABE 2013/14 EDS#C1-4-AE-3-41	(190,548)	351,469	160,921	-	-	-	-	-	-
State ABE 2015/16 Contract #14246	-	-	-	-	-	184,031	442,783	-	(258,752)
NESP 2015/16 Project #51116-175	-	-	-	-	-	65,174	62,726	-	2,448
NESP 2013/14 Project #51114-175	7,457	-	9,076	-	(1,619)	-	(1,619)	-	-
NESP 2014/15 Project #51115-175	-	30,598	28,104	-	2,494	-	2,494	-	-
School Technology	73,123	188,236	233,339	-	28,020	373,687	238,170	-	163,537
Indiana School Academic Improvement Program (ISAIP)	2,089	-	-	-	2,089	-	623	-	1,466
Relearning with Technology	109	-	-	-	109	-	109	-	-
Safe Routes to School Program 2011	-	-	10,153	-	(10,153)	10,153	-	-	-
CTE 2014/15 EDS#BU6-14-CTEAGO8	-	36,399	38,107	-	(1,708)	28,601	26,893	-	-
Positive Behavior Grant 2015/16	-	-	-	-	-	-	12,078	-	(12,078)
Safe Routes to School Program	-	-	-	-	-	2,660	3,727	-	(1,067)
Early ED # F1-6-53-16-ED-2771	-	-	-	-	-	21,450	22,320	-	(870)
Safe Routes Program 2006 Batchelor Sidewalks	(4,569)	-	(4,569)	-	-	-	-	-	-
Project Lead the Way	12,312	-	11,525	-	787	-	787	-	-
Work Indiana Training	-	13,401	14,745	-	(1,344)	22,985	18,221	-	3,420
Elearn 2015/16	-	-	-	-	-	-	4,425	-	(4,425)
ELEARN 2014/15 #A58-5-15CI-0021	-	16,621	47,206	-	(30,585)	63,379	32,794	-	-
Governors Association Grant	1,846	-	87	-	1,759	-	309	-	1,450
FY14 Secured School Safety	(27,705)	30,940	68,620	-	(65,385)	-	(65,385)	-	-
School Safety #C44P-5-255B	-	-	-	-	-	-	36,758	-	(36,758)
School Safety FY2016	-	-	-	-	-	-	46,528	-	(46,528)
Title I SIG (1003a) 2014/15	-	-	-	-	-	2,400	2,400	-	-
Title I SIG (1003a) 2015/16	-	-	-	-	-	5,210	7,514	-	(2,304)
Title I Part 2 Meadows Hospital	(14,063)	24,262	10,199	-	-	-	-	-	-
Title I Delinquent 2014/15	-	30,253	37,423	-	(7,170)	13,997	6,827	-	-
Title I Delinquent 2015/16	-	-	-	-	-	40,532	42,575	-	(2,043)
Title I SIG (1003g) SY 2014/15 Fairview	-	150,061	181,821	-	(31,760)	92,355	60,595	-	-
Title I SIG (1003g) SY 2015/16 Fairview	-	-	-	-	-	225,310	231,380	-	(6,070)
Title I SIG (1003g) SY 2014/15 Highland Park	-	191,531	236,058	-	(44,527)	143,851	99,324	-	-
Title I SIG (1003g) SY 2015/16 Highland Park	-	-	-	-	-	334,016	364,691	-	(30,675)
Title I Basic 2013/2014	(525,417)	1,109,879	584,462	-	-	-	-	-	-
Title I 2014/15	-	1,100,504	1,549,930	-	(449,426)	1,089,255	639,837	-	(8)
Title I 2015/16	-	-	-	-	-	1,737,051	1,816,232	-	(79,181)
Stewart Homeless Assistance Act	16,934	-	-	-	16,934	-	16,934	-	-
McKinney 2013/14	(36,024)	43,500	7,476	-	-	-	-	-	-
McKinney 2014/16 #A58-5-15SS-2327	-	24,438	34,125	-	(9,687)	22,377	39,099	-	(26,409)
SE IDEA #14215-042-PN01	-	-	1,706,608	-	(1,706,608)	2,074,794	464,312	-	(96,126)
SE IDEA 2015/16 #14216-040-PN01	-	-	-	-	-	1,191,291	1,676,497	-	(485,206)
Special Ed Tech Grant #99914-042-TA	-	-	-	-	-	53,517	53,517	-	-
Special Education #14214-042-PN01	(82,418)	-	495,202	-	(577,620)	776,266	198,646	-	-
SE IDEA 2012/13 #14213-042-PN01	(136,377)	248,971	74,159	-	38,435	-	38,435	-	-
Preschool Project #45715-042-PY02	-	-	82	-	(82)	61,410	61,328	-	-
Preschool Grant #45709-042-PN01	(20,051)	-	63,420	-	(83,471)	34,802	(48,669)	-	-
Preschool #45716-040-PN01	-	-	-	-	-	28,924	62,248	-	(33,324)
Preschool Grant 2012/13 #45713-042-PN01	(106)	228	122	-	-	-	-	-	-
Adult Education EL/Civics 2013/14	(13,294)	9,377	(3,917)	-	-	-	-	-	-
Federal ABE 2015/16 Contract #14246	-	-	-	-	-	110,725	261,608	-	(150,883)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2015 and 2016

Fund	Cash and Investments 07-01-14	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16
ABE 2013/14 EDS#C1-4-AE-3-41	(118,305)	164,735	46,430	-	-	-	-	-	-
AE ELC 14/15 EDS#C1-5-ELC-4-41	-	19,644	27,395	-	(7,751)	11,689	3,938	-	-
ABE 14/15 EDS#C1-5-AE-4-41	-	225,231	321,448	-	(96,217)	139,933	43,716	-	-
AE ELC 2015/16 EDS	-	-	-	-	-	11,044	20,503	-	(9,459)
REMS Grant 2010/12 #Q184E100416	(44,064)	-	-	-	(44,064)	39,308	(4,756)	-	-
Pathway/Tech. 2011 #11-6200-5740	15,027	-	-	-	15,027	-	-	-	15,027
Perkins 2014/15 #14-5700-5740	-	180,990	200,949	-	(19,959)	106,657	86,698	-	-
Perkins 2015/16 #16-4700-5740	-	-	-	-	-	157,217	243,412	-	(86,195)
Perkins 13/14 #13-4700-5740	(35,184)	116,420	81,236	-	-	-	-	-	-
21st CCLG 13/14 #A58-0-10DL-062	(8,969)	159,749	326,640	-	(175,860)	495,980	386,005	-	(65,885)
Title II Part A 12/13 #12-5740	(106,237)	294,781	188,544	-	-	-	-	-	-
Title II Part A 2013/14 #13-5740	-	195,327	275,873	-	(80,546)	214,252	133,706	-	-
Title II Part A 2014/16 #14-5740	-	-	-	-	-	124,496	286,973	-	(162,477)
Title III - English Proficiency Migrant	-	18	18	-	-	-	-	-	-
Title III 2014/15 #01115-075-PN01	-	8,118	39,112	-	(30,994)	30,994	11,906	-	(11,906)
INFLUX 2014/15 #01115-001-FLUX	-	-	8,456	-	(8,456)	17,764	12,603	-	(3,295)
Title III 13/14 #01114-056-PN01	(4,134)	-	6,289	-	(10,423)	12,192	1,769	-	-
INFLUX 13/14 #01114-002-FLUX	(4,672)	12,376	8,329	-	(625)	3,766	3,141	-	-
INFLUX 12/13 #01113-068-FLUX	(31)	8,987	8,956	-	-	-	-	-	-
Title III 2015/16 #01116-077-PN01	-	-	-	-	-	12,160	45,028	-	(32,868)
INFLUX 2015/16 #01116-005-FLUX	-	-	-	-	-	-	16,643	-	(16,643)
Payroll Withholdings	1,193,522	40,991,830	40,786,122	-	1,399,230	40,892,575	41,699,062	-	592,743
Totals	\$ 43,075,650	\$ 173,457,251	\$ 170,977,023	\$ 2,520,500	\$ 48,076,378	\$ 185,330,603	\$ 186,583,610	\$ -	\$ 46,823,371

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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

School Corporation, as used herein, shall include, but is not limited to, 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.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Local sources. 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.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

E. 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 service. 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.

F. Other Financing Sources and Uses

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

Proceeds of long-term debt. 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.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

G. 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 unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

B. Teachers' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable federal grants. The reimbursements for expenditures made by the School Corporation were not requested timely and not received by June 30, 2015 and 2016.

Note 8. Holding Corporation

The School Corporation has entered into a capital lease with Monroe County Community School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2015 and 2016 totaled \$5,723,575 and \$16,498,844, respectively.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

One lease payment was made during the 2014-2015 fiscal year and three lease payments were made during the 2015-2016 fiscal year. This was due to refinancing in 2015.

Note 9. Subsequent Events

The School Corporation issued General Obligation Bonds in 2017 for \$7,000,000 and in 2018 for \$7,500,000.

Note 10. Other Postemployment Benefits

The School Corporation provides life insurance benefits to eligible retirees and their spouses. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

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OTHER INFORMATION - UNAUDITED

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://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 presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	General	Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 7,793,519	\$ 11,017,457	\$ 953,613	\$ 41,994	\$ 4,341,815	\$ 45,779	\$ 1,523,456	\$ 1,212,500	\$ 5,968,763
Receipts:									
Local sources	2,249,653	7,961,926	12,514,658	1,018,899	13,037,555	5,868,330	1,186,807	-	28,163
Intermediate sources	88	-	-	-	-	-	-	-	-
State sources	64,867,142	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	22,688	71,464	-	-	-
Total receipts	67,116,883	7,961,926	12,514,658	1,018,899	13,060,243	5,939,794	1,186,807	-	28,163
Disbursements:									
Instruction	42,069,854	3,245,735	-	-	-	-	-	-	32,269
Support services	21,417,383	2,857,518	-	-	6,753,632	5,304,193	1,487,271	-	-
Noninstructional services	1,080,766	518,321	-	-	13,883	-	-	-	-
Facilities acquisition and construction	-	-	-	-	6,235,636	-	-	-	-
Debt service	-	-	6,107,185	505,796	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	64,568,003	6,621,574	6,107,185	505,796	13,003,151	5,304,193	1,487,271	-	32,269
Excess (deficiency) of receipts over disbursements	2,548,880	1,340,352	6,407,473	513,103	57,092	635,601	(300,464)	-	(4,106)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	5,500	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(315,060)	-	(75,869)	-	(64,500)	(154,260)	-	-	-
Total other financing sources (uses)	(315,060)	-	(75,869)	-	(64,500)	(154,260)	5,500	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,233,820	1,340,352	6,331,604	513,103	(7,408)	481,341	(294,964)	-	(4,106)
Cash and investments - ending	\$ 10,027,339	\$ 12,357,809	\$ 7,285,217	\$ 555,097	\$ 4,334,407	\$ 527,120	\$ 1,228,492	\$ 1,212,500	\$ 5,964,657

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	Construction	School Lunch	Textbook Rental	Self-Insurance	Levy Excess	Joint Services and Supply - Area Vocational School	Alternative Education Grant 2014	Alternative Education Grant 2015	Alternative Education Grant 2016
Cash and investments - beginning	\$ -	\$ 700,828	\$ 1,995,605	\$ 6,246,155	\$ 91,029	\$ 1,065,277	\$ 32,931	\$ -	\$ -
Receipts:									
Local sources	-	2,275,145	908,016	10,256,053	9,305	1,814,085	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	47,857	311,412	-	-	-	-	24,167	-
Federal sources	-	2,423,415	-	-	-	-	-	-	-
Other receipts	-	332	-	-	-	-	-	-	-
Total receipts	-	4,746,749	1,219,428	10,256,053	9,305	1,814,085	-	24,167	-
Disbursements:									
Instruction	-	-	-	-	-	1,330,900	5,387	-	-
Support services	18,000	70,294	2,267,351	379,110	-	1,044,463	-	-	-
Noninstructional services	-	4,750,791	-	-	-	-	-	-	-
Facilities acquisition and construction	2,208,792	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	11,222,251	-	-	-	-	-
Total disbursements	2,226,792	4,821,085	2,267,351	11,601,361	-	2,375,363	5,387	-	-
Excess (deficiency) of receipts over disbursements	(2,226,792)	(74,336)	(1,047,923)	(1,345,308)	9,305	(561,278)	(5,387)	24,167	-
Other financing sources (uses):									
Proceeds of long-term debt	2,515,000	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	75,869	600,000	-	-	-	-	-
Transfers out	-	(66,180)	-	-	-	-	-	-	-
Total other financing sources (uses)	2,515,000	(66,180)	75,869	600,000	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	288,208	(140,516)	(972,054)	(745,308)	9,305	(561,278)	(5,387)	24,167	-
Cash and investments - ending	\$ 288,208	\$ 560,312	\$ 1,023,551	\$ 5,500,847	\$ 100,334	\$ 503,999	\$ 27,544	\$ 24,167	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	Alternative Education State 2013	Early Intervention Grant	ELI 2016 EDS# A58-6-16CI-3483	ELI 2103/14 EDS# A58-4-14CI-193	ELI 2014/15 #A58-5-15CI-2554	ELI 2015/16 #A58-5-15CI-2854	Community Foundation	Tutoring Grant Foundation	BUEA
Cash and investments - beginning	\$ 3,587	\$ 20,486	\$ -	\$ (7,965)	\$ -	\$ -	\$ (2,464)	\$ (5,047)	\$ 540
Receipts:									
Local sources	-	-	-	-	-	-	2,464	5,047	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	8,200	25,930	35,000	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	8,200	25,930	35,000	2,464	5,047	-
Disbursements:									
Instruction	3,587	-	-	235	25,930	-	3,512	-	540
Support services	-	674	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	3,587	674	-	235	25,930	-	3,512	-	540
Excess (deficiency) of receipts over disbursements	(3,587)	(674)	-	7,965	-	35,000	(1,048)	5,047	(540)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,587)	(674)	-	7,965	-	35,000	(1,048)	5,047	(540)
Cash and investments - ending	\$ -	\$ 19,812	\$ -	\$ -	\$ -	\$ 35,000	\$ (3,512)	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	Professional Development Fund	Community Energy Conservation	MLK Grant Tri-North SY 2012/13	Adult ED Dollar General 14/15	MLK Grant Batchelor SY 2014/15	Stay in School- GE Hired Program	MLK Grant South 15/16	Hoosier Uplands HHCC HOSA	Pollination Grant South
Cash and investments - beginning	\$ 23,437	\$ 460	\$ 119	\$ -	\$ -	\$ 586	\$ -	\$ -	\$ -
Receipts:									
Local sources	10,717	-	-	14,000	400	1,384	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	10,717	-	-	14,000	400	1,384	-	-	-
Disbursements:									
Instruction	-	-	-	14,000	400	-	-	-	-
Support services	16,021	-	-	-	-	3,011	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	16,021	-	-	14,000	400	3,011	-	-	-
Excess (deficiency) of receipts over disbursements	(5,304)	-	-	-	-	(1,627)	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,304)	-	-	-	-	(1,627)	-	-	-
Cash and investments - ending	\$ 18,133	\$ 460	\$ 119	\$ -	\$ -	\$ (1,041)	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	Bloomington Urban Enterprise Grant	Nature Garden Grant BGS 15/16	Community Foundation Autism	Teacher Training In Sciences	Conservation Challenge Fund	Project Peace- Fairview	School Assistance Fund	BGS Literacy Mini Grant	Healthy Kids Grant- Arlington
Cash and investments - beginning	\$ 1,400	\$ -	\$ 674	\$ 8,519	\$ 3,207	\$ 1,162	\$ 19,227	\$ 2,306	\$ -
Receipts:									
Local sources	-	-	-	-	1,500	-	12,948	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	1,500	-	12,948	-	-
Disbursements:									
Instruction	-	-	674	1,750	1,500	-	-	1,097	-
Support services	-	-	-	-	-	-	15,694	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	674	1,750	1,500	-	15,694	1,097	-
Excess (deficiency) of receipts over disbursements	-	-	(674)	(1,750)	-	-	(2,746)	(1,097)	-
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	-	-	(674)	(1,750)	-	-	(2,746)	(1,097)	-
Cash and investments - ending	\$ 1,400	\$ -	\$ -	\$ 6,769	\$ 3,207	\$ 1,162	\$ 16,481	\$ 1,209	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	Preschool PTQ-3 AR, GR, SU	Macy's Grant- Clear Creek	Healthy Kids- Fairview	ASNE Youth Initiative- South	Community Foundation- Preschool	Raymond FND- BGS Middle	Healthy Kids- Clear Creek	Healthy Kids- Marlin	Health Schools Grant-BGS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 692	\$ -	\$ -	\$ -	\$ -	\$ 35
Receipts:									
Local sources	-	1,000	-	-	84,000	15,400	1,000	4,950	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	1,000	-	-	84,000	15,400	1,000	4,950	-
Disbursements:									
Instruction	-	924	-	535	84,000	15,089	627	4,950	35
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	924	-	535	84,000	15,089	627	4,950	35
Excess (deficiency) of receipts over disbursements	-	76	-	(535)	-	311	373	-	(35)
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	-	76	-	(535)	-	311	373	-	(35)
Cash and investments - ending	\$ -	\$ 76	\$ -	\$ 157	\$ -	\$ 311	\$ 373	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	Sharing Knowledge Grant- North	Healthy Kids- Jackson Creek	Hoosier Half Health Grant BGS	Raymond Fund School Age Care	BRC Grant 2015/16 Academy	Legacy Garden Project Jackson Creek	Community Garden Project- North	BGS Future Focus Grant	MAC Grant Jackson Creek 2015
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,940	\$ -	\$ 558	\$ -	\$ 590	\$ -
Receipts:									
Local sources	2,000	500	-	-	-	339	854	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	2,000	500	-	-	-	339	854	-	-
Disbursements:									
Instruction	73	-	-	2,940	-	455	-	590	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	73	-	-	2,940	-	455	-	590	-
Excess (deficiency) of receipts over disbursements	1,927	500	-	(2,940)	-	(116)	854	(590)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,927	500	-	(2,940)	-	(116)	854	(590)	-
Cash and investments - ending	\$ 1,927	\$ 500	\$ -	\$ -	\$ -	\$ 442	\$ 854	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	T.R. Brown Grant North	High Ability Program SY 2014/15	Formative Assessment	High Ability 15/16	GT/High Ability #03414-187-PN01	Computer Consortium/ Ed Tech Advance	ABE 2014/15 EDS# C1-5AE-4-41 State	ABE 2013/14 EDS# C1-4-AE-3-41	State ABE 2015/16 Contract #14246
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 19,629	\$ -	\$ -	\$ (190,548)	\$ -
Receipts:									
Local sources	1,000	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	73,156	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	279,428	351,469	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,000	73,156	-	-	-	-	279,428	351,469	-
Disbursements:									
Instruction	-	-	-	-	-	-	376,089	160,921	-
Support services	-	51,929	-	-	19,629	1,483,471	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	51,929	-	-	19,629	1,483,471	376,089	160,921	-
Excess (deficiency) of receipts over disbursements	1,000	21,227	-	-	(19,629)	(1,483,471)	(96,661)	190,548	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,000	21,227	-	-	(19,629)	(1,483,471)	(96,661)	190,548	-
Cash and investments - ending	\$ 1,000	\$ 21,227	\$ -	\$ -	\$ -	\$ (1,483,471)	\$ (96,661)	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	NESP 2015/16 Project #51116-175	NESP 2013/14 Project #51114-175	NESP 2014/15 Project #51115-175	School Technology	Indiana School Academic Improvement Program (ISAIP)	Relearning with Technology	Safe Routes to School Program 2011	CTE 2014/15 EDS# BU6-14-CTEAGO8	Positive Behavior Grant 2015/16
Cash and investments - beginning	\$ -	\$ 7,457	\$ -	\$ 73,123	\$ 2,089	\$ 109	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	184,393	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	30,598	3,843	-	-	-	36,399	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	30,598	188,236	-	-	-	36,399	-
Disbursements:									
Instruction	-	9,076	28,104	-	-	-	-	38,107	-
Support services	-	-	-	-	-	-	10,153	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	233,339	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	9,076	28,104	233,339	-	-	10,153	38,107	-
Excess (deficiency) of receipts over disbursements	-	(9,076)	2,494	(45,103)	-	-	(10,153)	(1,708)	-
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	-	(9,076)	2,494	(45,103)	-	-	(10,153)	(1,708)	-
Cash and investments - ending	\$ -	\$ (1,619)	\$ 2,494	\$ 28,020	\$ 2,089	\$ 109	\$ (10,153)	\$ (1,708)	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	Safe Routes to School Program	Early ED # F 1-6-53-16- ED-2771	Safe Routes Program 2006 Batchelor Sidewalks	Project Lead the Way	Work Indiana Training	Elearn 2015/16	ELEARN 2014/15 #A58-5-15CI- 0021	Governors Association Grant	FY14 Secured School Safety
Cash and investments - beginning	\$ -	\$ -	\$ (4,569)	\$ 12,312	\$ -	\$ -	\$ -	\$ 1,846	\$ (27,705)
Receipts:									
Local sources	-	-	-	-	1,303	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	12,098	-	16,621	-	30,940
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	13,401	-	16,621	-	30,940
Disbursements:									
Instruction	-	-	-	11,525	14,745	-	-	87	-
Support services	-	-	(4,569)	-	-	-	47,206	-	68,620
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	(4,569)	11,525	14,745	-	47,206	87	68,620
Excess (deficiency) of receipts over disbursements	-	-	4,569	(11,525)	(1,344)	-	(30,585)	(87)	(37,680)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	4,569	(11,525)	(1,344)	-	(30,585)	(87)	(37,680)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 787	\$ (1,344)	\$ -	\$ (30,585)	\$ 1,759	\$ (65,385)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	School Safety #C44P-5-255B	School Safety FY2016	Title I SIG (1003a) 2014/15	Title I SIG (1003a) 2015/16	Title I Part 2 Meadows Hospital	Title I Delinquent 2014/15	Title I Delinquent 2015/16	Title I SIG (1003g) SY 2014/15 Fairview	Title I SIG (1003g) SY 2015/16 Fairview
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (14,063)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	24,262	30,253	-	150,061	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	24,262	30,253	-	150,061	-
Disbursements:									
Instruction	-	-	-	-	8,517	37,423	-	-	-
Support services	-	-	-	-	367	-	-	181,821	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	1,315	-	-	-	-
Total disbursements	-	-	-	-	10,199	37,423	-	181,821	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	14,063	(7,170)	-	(31,760)	-
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	-	-	-	-	14,063	(7,170)	-	(31,760)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,170)	\$ -	\$ (31,760)	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Title I SIG (1003g) SY 2014/15 Highland Park	Title I SIG (1003g) SY 2015/16 Highland Park	Title I Basic 2013/2014	Title I 2014/15	Title I 2015/16	Stewart Homeless Assistance Act	McKinney 2013/14	McKinney 2014/16 #A58-5-15SS- 2327	SE IDEA #14215-042-PN01
Cash and investments - beginning	\$ -	\$ -	\$ (525,417)	\$ -	\$ -	\$ 16,934	\$ (36,024)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	191,531	-	1,109,879	1,100,504	-	-	43,500	24,438	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	191,531	-	1,109,879	1,100,504	-	-	43,500	24,438	-
Disbursements:									
Instruction	-	-	385,095	1,213,704	-	-	-	-	1,604,499
Support services	236,058	-	133,625	306,465	-	-	7,476	34,125	102,109
Noninstructional services	-	-	12,572	29,761	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	53,170	-	-	-	-	-	-
Total disbursements	236,058	-	584,462	1,549,930	-	-	7,476	34,125	1,706,608
Excess (deficiency) of receipts over disbursements	(44,527)	-	525,417	(449,426)	-	-	36,024	(9,687)	(1,706,608)
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	(44,527)	-	525,417	(449,426)	-	-	36,024	(9,687)	(1,706,608)
Cash and investments - ending	\$ (44,527)	\$ -	\$ -	\$ (449,426)	\$ -	\$ 16,934	\$ -	\$ (9,687)	\$ (1,706,608)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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	SE IDEA 2015/16 #14216-040-PN01	Special ED Tech Grant #99914-042-TA	Special Education #14214-042-PN01	SE IDEA 2012/13 #14213-042-PN01	Preschool Project #45715-042-PY02	Preschool Grant #45709-042-PN01	Preschool #45716-040-PN01	Preschool Grant 2012/13 #45713-042-PN01	Adult Education EL/Civics 2013/14
Cash and investments - beginning	\$ -	\$ -	\$ (82,418)	\$ (136,377)	\$ -	\$ (20,051)	\$ -	\$ (106)	\$ (13,294)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	248,971	-	-	-	228	9,377
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	248,971	-	-	-	228	9,377
Disbursements:									
Instruction	-	-	345,700	54,287	82	63,420	-	122	(3,917)
Support services	-	-	149,502	19,872	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	495,202	74,159	82	63,420	-	122	(3,917)
Excess (deficiency) of receipts over disbursements	-	-	(495,202)	174,812	(82)	(63,420)	-	106	13,294
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	-	-	(495,202)	174,812	(82)	(63,420)	-	106	13,294
Cash and investments - ending	\$ -	\$ -	\$ (577,620)	\$ 38,435	\$ (82)	\$ (83,471)	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Federal ABE 2015/16 Contract #14246	ABE 2013/14 EDS# C1-4-AE-3-41	AE ELC 14/15 EDS# C1-5-ELC-4-41	ABE 14/15 EDS# C1-5-AE-4-41	AE ELC 2015/16 EDS	REMS Grant 2010/12 #Q184E100416	Pathway/Tech. 2011 #11-6200-5740	Perkins 2014/15 #14-5700-5740
Cash and investments - beginning	\$ -	\$ (118,305)	\$ -	\$ -	\$ -	\$ (44,064)	\$ 15,027	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	164,735	19,644	225,231	-	-	-	180,990
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	164,735	19,644	225,231	-	-	-	180,990
Disbursements:								
Instruction	-	46,430	27,395	321,448	-	-	-	200,949
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	46,430	27,395	321,448	-	-	-	200,949
Excess (deficiency) of receipts over disbursements	-	118,305	(7,751)	(96,217)	-	-	-	(19,959)
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	-	118,305	(7,751)	(96,217)	-	-	-	(19,959)
Cash and investments - ending	\$ -	\$ -	\$ (7,751)	\$ (96,217)	\$ -	\$ (44,064)	\$ 15,027	\$ (19,959)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Perkins 2015/16 #16-4700-5740	Perkins 13/14 #13-4700-5740	21st CCLG 13/14 #A58-0-10DL-062	Title II Part A 12/13 #12-5740	Title II Part A 2013/14 #13-5740	Title II Part A 2014/16 #14-5740	Title III - English Proficiency Migrant	Title III 2014/15 #01115-075-PN01
Cash and investments - beginning	\$ -	\$ (35,184)	\$ (8,969)	\$ (106,237)	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	140	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	116,420	159,749	294,641	195,327	-	18	8,118
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	116,420	159,749	294,781	195,327	-	18	8,118
Disbursements:								
Instruction	-	81,236	326,640	-	-	-	18	39,112
Support services	-	-	-	188,544	275,873	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	81,236	326,640	188,544	275,873	-	18	39,112
Excess (deficiency) of receipts over disbursements	-	35,184	(166,891)	106,237	(80,546)	-	-	(30,994)
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	-	35,184	(166,891)	106,237	(80,546)	-	-	(30,994)
Cash and investments - ending	\$ -	\$ -	\$ (175,860)	\$ -	\$ (80,546)	\$ -	\$ -	\$ (30,994)

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	INFLUX 2014/15 #01115-001-FLUX	Title III 13/14 #01114-056-PN01	INFLUX 13/14 #01114-002-FLUX	INFLUX 12/13 #01113-068-FLUX	Title III 2015/16 #01116-077-PN01	INFLUX 2015/16 #01116-005-FLUX	Payroll Withholdings	Totals
Cash and investments - beginning	\$ -	\$ (4,134)	\$ (4,672)	\$ (31)	\$ -	\$ -	\$ 1,193,522	\$ 43,075,650
Receipts:								
Local sources	-	-	-	-	-	-	-	59,473,934
Intermediate sources	-	-	-	-	-	-	-	88
State sources	-	-	-	-	-	-	-	65,523,363
Federal sources	-	-	12,376	8,987	-	-	-	7,373,552
Other receipts	-	-	-	-	-	-	40,991,830	41,086,314
Total receipts	-	-	12,376	8,987	-	-	40,991,830	173,457,251
Disbursements:								
Instruction	8,456	6,289	8,329	8,956	-	-	-	52,270,432
Support services	-	-	-	-	-	-	-	44,946,891
Noninstructional services	-	-	-	-	-	-	-	6,406,094
Facilities acquisition and construction	-	-	-	-	-	-	-	8,677,767
Debt service	-	-	-	-	-	-	-	6,612,981
Nonprogrammed charges	-	-	-	-	-	-	40,786,122	52,062,858
Total disbursements	8,456	6,289	8,329	8,956	-	-	40,786,122	170,977,023
Excess (deficiency) of receipts over disbursements	(8,456)	(6,289)	4,047	31	-	-	205,708	2,480,228
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	2,515,000
Sale of capital assets	-	-	-	-	-	-	-	5,500
Transfers in	-	-	-	-	-	-	-	675,869
Transfers out	-	-	-	-	-	-	-	(675,869)
Total other financing sources (uses)	-	-	-	-	-	-	-	2,520,500
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,456)	(6,289)	4,047	31	-	-	205,708	5,000,728
Cash and investments - ending	\$ (8,456)	\$ (10,423)	\$ (625)	\$ -	\$ -	\$ -	\$ 1,399,230	\$ 48,076,378

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	General	Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 10,027,339	\$ 12,357,809	\$ 7,285,217	\$ 555,097	\$ 4,334,407	\$ 527,120	\$ 1,228,492	\$ 1,212,500	\$ 5,964,657
Receipts:									
Local sources	2,495,391	8,052,197	12,278,382	465,411	14,014,809	6,094,961	1,231,979	-	585,107
Intermediate sources	93	-	-	-	-	-	-	-	-
State sources	67,808,175	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	8,949	18,445	-	-	-
Total receipts	70,303,659	8,052,197	12,278,382	465,411	14,023,758	6,113,406	1,231,979	-	585,107
Disbursements:									
Instruction	44,286,874	4,292,209	-	-	-	-	-	-	557,664
Support services	21,538,703	3,044,179	-	-	6,905,599	5,523,902	1,411,369	-	-
Noninstructional services	1,223,555	562,529	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	6,206,851	-	-	-	-
Debt service	-	-	18,216,423	512,706	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	67,049,132	7,898,917	18,216,423	512,706	13,112,450	5,523,902	1,411,369	-	557,664
Excess (deficiency) of receipts over disbursements	3,254,527	153,280	(5,938,041)	(47,295)	911,308	589,504	(179,390)	-	27,443
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	46,560	65,574	-	-	13,990	-	-	-	-
Transfers out	(315,060)	-	-	-	(64,500)	(154,260)	-	-	-
Total other financing sources (uses)	(268,500)	65,574	-	-	(50,510)	(154,260)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,986,027	218,854	(5,938,041)	(47,295)	860,798	435,244	(179,390)	-	27,443
Cash and investments - ending	\$ 13,013,366	\$ 12,576,663	\$ 1,347,176	\$ 507,802	\$ 5,195,205	\$ 962,364	\$ 1,049,102	\$ 1,212,500	\$ 5,992,100

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	Construction	School Lunch	Textbook Rental	Self-Insurance	Levy Excess	Joint Services and Supply - Area Vocational School	Alternative Education Grant 2014	Alternative Education Grant 2015	Alternative Education Grant 2016
Cash and investments - beginning	\$ 288,208	\$ 560,312	\$ 1,023,551	\$ 5,500,847	\$ 100,334	\$ 503,999	\$ 27,544	\$ 24,167	\$ -
Receipts:									
Local sources	-	2,249,227	711,846	10,835,955	-	2,215,289	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	47,118	317,563	-	-	-	-	-	36,594
Federal sources	-	2,476,003	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	4,772,348	1,029,409	10,835,955	-	2,215,289	-	-	36,594
Disbursements:									
Instruction	-	-	-	-	-	1,449,889	12,641	2,564	-
Support services	-	155,473	697,689	372,432	-	440,748	-	-	-
Noninstructional services	-	4,876,722	-	-	-	-	-	-	-
Facilities acquisition and construction	288,208	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	13,431,477	-	-	-	-	-
Total disbursements	288,208	5,032,195	697,689	13,803,909	-	1,890,637	12,641	2,564	-
Excess (deficiency) of receipts over disbursements	(288,208)	(259,847)	331,720	(2,967,954)	-	324,652	(12,641)	(2,564)	36,594
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	600,000	-	-	-	-	-
Transfers out	-	(66,180)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(66,180)	-	600,000	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(288,208)	(326,027)	331,720	(2,367,954)	-	324,652	(12,641)	(2,564)	36,594
Cash and investments - ending	\$ -	\$ 234,285	\$ 1,355,271	\$ 3,132,893	\$ 100,334	\$ 828,651	\$ 14,903	\$ 21,603	\$ 36,594

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	Alternative Education State 2013	Early Intervention Grant	ELI 2016 EDS# A58-6-16CI-3483	ELI 2103/14 EDS# A58-4-14CI-193	ELI 2014/15 #A58-5-15CI-2554	ELI 2015/16 #A58-5-15CI-2854	Community Foundation	Tutoring Grant Foundation	BU EA
Cash and investments - beginning	\$ -	\$ 19,812	\$ -	\$ -	\$ -	\$ 35,000	\$ (3,512)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	3,526	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	11,385	-	-	65,000	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	11,385	-	-	65,000	3,526	-	-
Disbursements:									
Instruction	-	5,700	-	-	-	99,094	4,224	-	-
Support services	-	2,494	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	8,194	-	-	-	99,094	4,224	-	-
Excess (deficiency) of receipts over disbursements	-	(8,194)	11,385	-	-	(34,094)	(698)	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(8,194)	11,385	-	-	(34,094)	(698)	-	-
Cash and investments - ending	\$ -	\$ 11,618	\$ 11,385	\$ -	\$ -	\$ 906	\$ (4,210)	\$ -	\$ -

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	Professional Development Fund	Community Energy Conservation	MLK Grant Tri-North SY 2012/13	Adult ED Dollar General 14/15	MLK Grant Batchelor SY 2014/15	Stay in School- GE Hired Program	MLK Grant South 15/16	Hoosier Uplands HHCC HOSA	Pollination Grant South
Cash and investments - beginning	\$ 18,133	\$ 460	\$ 119	\$ -	\$ -	\$ (1,041)	\$ -	\$ -	\$ -
Receipts:									
Local sources	600	-	-	-	-	4,971	1,500	7,557	1,000
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	600	-	-	-	-	4,971	1,500	7,557	1,000
Disbursements:									
Instruction	-	-	-	-	-	-	1,474	7,557	-
Support services	2,160	-	-	-	-	2,803	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	2,160	-	-	-	-	2,803	1,474	7,557	-
Excess (deficiency) of receipts over disbursements	(1,560)	-	-	-	-	2,168	26	-	1,000
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,560)	-	-	-	-	2,168	26	-	1,000
Cash and investments - ending	\$ 16,573	\$ 460	\$ 119	\$ -	\$ -	\$ 1,127	\$ 26	\$ -	\$ 1,000

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	Bloomington Urban Enterprise Grant	Nature Garden Grant BGS 15/16	Community Foundation Autism	Teacher Training In Sciences	Conservation Challenge Fund	Project Peace- Fairview	School Assistance Fund	BGS Literacy Mini Grant	Healthy Kids Grant- Arlington
Cash and investments - beginning	\$ 1,400	\$ -	\$ -	\$ 6,769	\$ 3,207	\$ 1,162	\$ 16,481	\$ 1,209	\$ -
Receipts:									
Local sources	-	1,500	-	-	11,202	-	11,728	-	3,000
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	1,500	-	-	11,202	-	11,728	-	3,000
Disbursements:									
Instruction	-	846	-	-	12,933	-	-	-	-
Support services	-	-	-	-	-	-	14,272	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	846	-	-	12,933	-	14,272	-	-
Excess (deficiency) of receipts over disbursements	-	654	-	-	(1,731)	-	(2,544)	-	3,000
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	-	654	-	-	(1,731)	-	(2,544)	-	3,000
Cash and investments - ending	\$ 1,400	\$ 654	\$ -	\$ 6,769	\$ 1,476	\$ 1,162	\$ 13,937	\$ 1,209	\$ 3,000

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	Preschool PTQ-3 AR, GR, SU	Macy's Grant- Clear Creek	Healthy Kids- Fairview	ASNE Youth Initiative- South	Community Foundation- Preschool	Raymond FND- BGS Middle	Healthy Kids- Clear Creek	Healthy Kids- Marlin	Health Schools Grant-BGS
Cash and investments - beginning	\$ -	\$ 76	\$ -	\$ 157	\$ -	\$ 311	\$ 373	\$ -	\$ -
Receipts:									
Local sources	3,000	-	3,000	-	84,000	-	-	3,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	3,000	-	3,000	-	84,000	-	-	3,000	-
Disbursements:									
Instruction	1,000	76	2,146	157	65,098	-	373	3,000	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	1,000	76	2,146	157	65,098	-	373	3,000	-
Excess (deficiency) of receipts over disbursements	2,000	(76)	854	(157)	18,902	-	(373)	-	-
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	2,000	(76)	854	(157)	18,902	-	(373)	-	-
Cash and investments - ending	\$ 2,000	\$ -	\$ 854	\$ -	\$ 18,902	\$ 311	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Sharing Knowledge Grant- North	Healthy Kids- Jackson Creek	Hoosier Half Health Grant BGS	Raymond Fund School Age Care	BRC Grant 2015/16 Academy	Legacy Garden Project Jackson Creek	Community Garden Project- North	BGS Future Focus Grant	MAC Grant Jackson Creek 2015
Cash and investments - beginning	\$ 1,927	\$ 500	\$ -	\$ -	\$ -	\$ 442	\$ 854	\$ -	\$ -
Receipts:									
Local sources	-	500	1,213	-	1,000	567	-	-	500
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	500	1,213	-	1,000	567	-	-	500
Disbursements:									
Instruction	771	192	904	-	685	659	-	-	500
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	771	192	904	-	685	659	-	-	500
Excess (deficiency) of receipts over disbursements	(771)	308	309	-	315	(92)	-	-	-
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	(771)	308	309	-	315	(92)	-	-	-
Cash and investments - ending	\$ 1,156	\$ 808	\$ 309	\$ -	\$ 315	\$ 350	\$ 854	\$ -	\$ -

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	T.R. Brown Grant North	High Ability Program SY 2014/15	Formative Assessment	High Ability 15/16	GT/High Ability #03414-187-PN01	Computer Consortium/ Ed Tech Advance	ABE 2014/15 EDS# C1-5AE-4-41 State	ABE 2013/14 EDS# C1-4-AE-3-41	State ABE 2015/16 Contract #14246
Cash and investments - beginning	\$ 1,000	\$ 21,227	\$ -	\$ -	\$ -	\$ (1,483,471)	\$ (96,661)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	114	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	142,039	75,280	-	1,483,471	-	-	-
Federal sources	-	-	-	-	-	-	386,226	-	184,031
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	142,039	75,280	-	1,483,471	386,340	-	184,031
Disbursements:									
Instruction	1,000	-	-	-	-	-	289,679	-	442,783
Support services	-	21,227	-	61,762	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	1,000	21,227	-	61,762	-	-	289,679	-	442,783
Excess (deficiency) of receipts over disbursements	(1,000)	(21,227)	142,039	13,518	-	1,483,471	96,661	-	(258,752)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(126,124)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(126,124)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,000)	(21,227)	15,915	13,518	-	1,483,471	96,661	-	(258,752)
Cash and investments - ending	\$ -	\$ -	\$ 15,915	\$ 13,518	\$ -	\$ -	\$ -	\$ -	\$ (258,752)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	NESP 2015/16 Project #51116-175	NESP 2013/14 Project #51114-175	NESP 2014/15 Project #51115-175	School Technology	Indiana School Academic Improvement Program (ISAIP)	Relearning with Technology	Safe Routes to School Program 2011	CTE 2014/15 EDS# BU6-14-CTEAGO8	Positive Behavior Grant 2015/16
Cash and investments - beginning	\$ -	\$ (1,619)	\$ 2,494	\$ 28,020	\$ 2,089	\$ 109	\$ (10,153)	\$ (1,708)	\$ -
Receipts:									
Local sources	-	-	-	364,963	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	65,174	-	-	8,724	-	-	10,153	28,601	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	65,174	-	-	373,687	-	-	10,153	28,601	-
Disbursements:									
Instruction	62,726	(1,619)	2,494	-	-	-	-	26,893	-
Support services	-	-	-	-	623	109	-	-	12,078
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	238,170	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	62,726	(1,619)	2,494	238,170	623	109	-	26,893	12,078
Excess (deficiency) of receipts over disbursements	2,448	1,619	(2,494)	135,517	(623)	(109)	10,153	1,708	(12,078)
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	2,448	1,619	(2,494)	135,517	(623)	(109)	10,153	1,708	(12,078)
Cash and investments - ending	\$ 2,448	\$ -	\$ -	\$ 163,537	\$ 1,466	\$ -	\$ -	\$ -	\$ (12,078)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2016

	Safe Routes to School Program	Early ED # F 1-6-53-16- ED-2771	Safe Routes Program 2006 Batchelor Sidewalks	Project Lead the Way	Work Indiana Training	Elearn 2015/16	ELEARN 2014/15 #A58-5-15CI- 0021	Governors Association Grant	FY14 Secured School Safety
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 787	\$ (1,344)	\$ -	\$ (30,585)	\$ 1,759	\$ (65,385)
Receipts:									
Local sources	-	-	-	-	8,259	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	2,660	21,450	-	-	14,726	-	63,379	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	2,660	21,450	-	-	22,985	-	63,379	-	-
Disbursements:									
Instruction	3,727	22,320	-	787	18,221	-	-	309	-
Support services	-	-	-	-	-	4,425	32,794	-	(65,385)
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	3,727	22,320	-	787	18,221	4,425	32,794	309	(65,385)
Excess (deficiency) of receipts over disbursements	(1,067)	(870)	-	(787)	4,764	(4,425)	30,585	(309)	65,385
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,067)	(870)	-	(787)	4,764	(4,425)	30,585	(309)	65,385
Cash and investments - ending	\$ (1,067)	\$ (870)	\$ -	\$ -	\$ 3,420	\$ (4,425)	\$ -	\$ 1,450	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	School Safety #C44P-5-255B	School Safety FY2016	Title I SIG (1003a) 2014/15	Title I SIG (1003a) 2015/16	Title I Part 2 Meadows Hospital	Title I Delinquent 2014/15	Title I Delinquent 2015/16	Title I SIG (1003g) SY 2014/15 Fairview	Title I SIG (1003g) SY 2015/16 Fairview
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,170)	\$ -	\$ (31,760)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	2,400	5,210	-	13,997	40,532	92,355	225,310
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	2,400	5,210	-	13,997	40,532	92,355	225,310
Disbursements:									
Instruction	-	-	-	3,292	-	6,147	42,575	-	161,501
Support services	36,758	46,528	2,400	4,222	-	-	-	57,095	69,879
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	680	-	3,500	-
Total disbursements	36,758	46,528	2,400	7,514	-	6,827	42,575	60,595	231,380
Excess (deficiency) of receipts over disbursements	(36,758)	(46,528)	-	(2,304)	-	7,170	(2,043)	31,760	(6,070)
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	(36,758)	(46,528)	-	(2,304)	-	7,170	(2,043)	31,760	(6,070)
Cash and investments - ending	\$ (36,758)	\$ (46,528)	\$ -	\$ (2,304)	\$ -	\$ -	\$ (2,043)	\$ -	\$ (6,070)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2016

	Title I SIG (1003g) SY 2014/15 Highland Park	Title I SIG (1003g) SY 2015/16 Highland Park	Title I Basic 2013/2014	Title I 2014/15	Title I 2015/16	Stewart Homeless Assistance Act	McKinney 2013/14	McKinney 2014/16 #A58-5-15SS- 2327	SE IDEA #14215-042-PN01
Cash and investments - beginning	\$ (44,527)	\$ -	\$ -	\$ (449,426)	\$ -	\$ 16,934	\$ -	\$ (9,687)	\$ (1,706,608)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	143,851	334,016	-	1,089,255	1,737,051	-	-	22,377	2,074,794
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	143,851	334,016	-	1,089,255	1,737,051	-	-	22,377	2,074,794
Disbursements:									
Instruction	-	238,740	-	352,991	1,471,134	-	-	-	362,038
Support services	93,261	125,951	-	238,323	307,765	16,934	-	39,099	102,274
Noninstructional services	-	-	-	12,991	37,333	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	6,063	-	-	35,532	-	-	-	-	-
Total disbursements	99,324	364,691	-	639,837	1,816,232	16,934	-	39,099	464,312
Excess (deficiency) of receipts over disbursements	44,527	(30,675)	-	449,418	(79,181)	(16,934)	-	(16,722)	1,610,482
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	44,527	(30,675)	-	449,418	(79,181)	(16,934)	-	(16,722)	1,610,482
Cash and investments - ending	\$ -	\$ (30,675)	\$ -	\$ (8)	\$ (79,181)	\$ -	\$ -	\$ (26,409)	\$ (96,126)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	SE IDEA 2015/16 #14216-040-PN01	Special ED Tech Grant #99914-042-TA	Special Education #14214-042-PN01	SE IDEA 2012/13 #14213-042-PN01	Preschool Project #45715-042-PY02	Preschool Grant #45709-042-PN01	Preschool #45716-040-PN01	Preschool Grant 2012/13 #45713-042-PN01	Adult Education EL/Civics 2013/14
Cash and investments - beginning	\$ -	\$ -	\$ (577,620)	\$ 38,435	\$ (82)	\$ (83,471)	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	1,191,291	53,517	776,266	-	61,410	34,802	28,924	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,191,291	53,517	776,266	-	61,410	34,802	28,924	-	-
Disbursements:									
Instruction	1,450,704	53,517	222,654	-	61,328	(48,669)	62,248	-	-
Support services	225,793	-	(24,008)	38,435	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	1,676,497	53,517	198,646	38,435	61,328	(48,669)	62,248	-	-
Excess (deficiency) of receipts over disbursements	(485,206)	-	577,620	(38,435)	82	83,471	(33,324)	-	-
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	(485,206)	-	577,620	(38,435)	82	83,471	(33,324)	-	-
Cash and investments - ending	\$ (485,206)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (33,324)	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2016

	Federal ABE 2015/16 Contract #14246	ABE 2013/14 EDS# C1-4-AE-3-41	AE ELC 14/15 EDS# C1-5-ELC-4-41	ABE 14/15 EDS# C1-5-AE-4-41	AE ELC 2015/16 EDS	REMS Grant 2010/12 #Q184E100416	Pathway/Tech. 2011 #11-6200-5740	Perkins 2014/15 #14-5700-5740
Cash and investments - beginning	\$ -	\$ -	\$ (7,751)	\$ (96,217)	\$ -	\$ (44,064)	\$ 15,027	\$ (19,959)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	110,725	-	11,689	139,933	11,044	39,308	-	106,657
Other receipts	-	-	-	-	-	-	-	-
Total receipts	110,725	-	11,689	139,933	11,044	39,308	-	106,657
Disbursements:								
Instruction	261,608	-	3,938	43,716	20,503	-	-	86,698
Support services	-	-	-	-	-	(4,756)	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	261,608	-	3,938	43,716	20,503	(4,756)	-	86,698
Excess (deficiency) of receipts over disbursements	(150,883)	-	7,751	96,217	(9,459)	44,064	-	19,959
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	(150,883)	-	7,751	96,217	(9,459)	44,064	-	19,959
Cash and investments - ending	\$ (150,883)	\$ -	\$ -	\$ -	\$ (9,459)	\$ -	\$ 15,027	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	Perkins 2015/16 #16-4700-5740	Perkins 13/14 #13-4700-5740	21st CCLG 13/14 #A58-0-10DL-062	Title II Part A 12/13 #12-5740	Title II Part A 2013/14 #13-5740	Title II Part A 2014/16 #14-5740	Title III - English Proficiency Migrant	Title III 2014/15 #01115-075-PN01
Cash and investments - beginning	\$ -	\$ -	\$ (175,860)	\$ -	\$ (80,546)	\$ -	\$ -	\$ (30,994)
Receipts:								
Local sources	-	-	-	-	1,104	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	157,217	-	495,980	-	213,148	124,496	-	30,994
Other receipts	-	-	-	-	-	-	-	-
Total receipts	157,217	-	495,980	-	214,252	124,496	-	30,994
Disbursements:								
Instruction	243,412	-	386,005	-	-	-	-	11,906
Support services	-	-	-	-	133,706	286,973	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	243,412	-	386,005	-	133,706	286,973	-	11,906
Excess (deficiency) of receipts over disbursements	(86,195)	-	109,975	-	80,546	(162,477)	-	19,088
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	(86,195)	-	109,975	-	80,546	(162,477)	-	19,088
Cash and investments - ending	\$ (86,195)	\$ -	\$ (65,885)	\$ -	\$ -	\$ (162,477)	\$ -	\$ (11,906)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	INFLUX 2014/15 #01115-001-FLUX	Title III 13/14 #01114-056-PN01	INFLUX 13/14 #01114-002-FLUX	INFLUX 12/13 #01113-068-FLUX	Title III 2015/16 #01116-077-PN01	INFLUX 2015/16 #01116-005-FLUX	Payroll Withholdings	Totals
Cash and investments - beginning	\$ (8,456)	\$ (10,423)	\$ (625)	\$ -	\$ -	\$ -	\$ 1,399,230	\$ 48,076,378
Receipts:								
Local sources	-	-	-	-	-	-	-	61,748,358
Intermediate sources	-	-	-	-	-	-	-	93
State sources	-	-	-	-	-	-	-	70,201,492
Federal sources	17,764	12,192	3,766	-	12,160	-	-	12,460,691
Other receipts	-	-	-	-	-	-	40,892,575	40,919,969
Total receipts	17,764	12,192	3,766	-	12,160	-	40,892,575	185,330,603
Disbursements:								
Instruction	12,603	1,769	3,141	-	45,028	16,643	-	57,255,720
Support services	-	-	-	-	-	-	-	41,976,088
Noninstructional services	-	-	-	-	-	-	-	6,713,130
Facilities acquisition and construction	-	-	-	-	-	-	-	6,733,229
Debt service	-	-	-	-	-	-	-	18,729,129
Nonprogrammed charges	-	-	-	-	-	-	41,699,062	55,176,314
Total disbursements	12,603	1,769	3,141	-	45,028	16,643	41,699,062	186,583,610
Excess (deficiency) of receipts over disbursements	5,161	10,423	625	-	(32,868)	(16,643)	(806,487)	(1,253,007)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	726,124
Transfers out	-	-	-	-	-	-	-	(726,124)
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,161	10,423	625	-	(32,868)	(16,643)	(806,487)	(1,253,007)
Cash and investments - ending	\$ (3,295)	\$ -	\$ -	\$ -	\$ (32,868)	\$ (16,643)	\$ 592,743	\$ 46,823,371

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MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,601,748</u>	<u>\$ 155,985</u>

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF LEASES AND DEBT
June 30, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Apple Inc.	Technology Equipment Lease	\$ 381,980	2/21/2014	1/31/2017
HP Financial	Technology Equipment Lease	104,924	6/15/2015	6/15/2019
Monroe County Community School Building Corporation	Building Lease 2008	3,264,000	7/1/2009	1/15/2029
Monroe County Community School Building Corporation	Building Lease 2005	347,000	7/1/2006	1/15/2026
Monroe County Community School Building Corporation	Building Lease 2010	297,000	1/1/2011	1/15/2021
Monroe County Community School Building Corporation	Building Lease 2003 Refunded 2010	2,864,000	1/1/2004	1/15/2027
Monroe County Community School Building Corporation	Building Lease 1996 Refunded 2004	<u>4,720,375</u>	1/15/1999	7/15/2018
Total governmental activities		<u>11,979,279</u>		
Total of annual lease payments		<u>\$ 11,979,279</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Technology Bonds of 2012	\$ 830,000	\$ 418,945
General obligation bonds	Technology Bonds of 2014	2,300,000	148,405
General obligation bonds	School Severance 2015 A Refunding	7,920,000	1,010,634
Notes and loans payable	Common School Fund Loan #A1899	817,040	212,941
Notes and loans payable	Common School Fund STAA Advancement #A1872	<u>369,737</u>	<u>96,363</u>
Total governmental activities		<u>12,236,777</u>	<u>1,887,288</u>
Totals		<u>\$ 12,236,777</u>	<u>\$ 1,887,288</u>

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2016

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

	Ending Balance
Governmental activities:	
Land	\$ 3,027,176
Infrastructure	7,298,118
Buildings	170,457,434
Improvements other than buildings	5,908,911
Machinery, equipment, and vehicles	21,596,816
Construction in progress	800,572
Books and other	<u>4,926,766</u>
Total governmental activities	<u>214,015,793</u>
Total capital assets	<u>\$ 214,015,793</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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

TO: THE OFFICIALS OF THE MONROE COUNTY COMMUNITY
SCHOOL CORPORATION, MONROE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the Monroe County Community School Corporation's (School Corporation) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2014 to June 30, 2016. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

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

Basis for Qualified Opinion on Title I Grants to Local Educational Agencies

As described in item 2016-010 in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding Special Tests and Provisions - Assessment System Security that are applicable to its Title I Grants to Local Educational Agencies. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with requirements applicable to that program.

Qualified Opinion on Title I Grants to Local Educational Agencies

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Title I Grants to Local Educational Agencies* paragraph, 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 Title I Grants to Local Educational Agencies for the period of July 1, 2014 to June 30, 2016.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its 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, 2014 to June 30, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2016-002, 2016-003, 2016-004, 2016-005, 2016-006, 2016-007, 2016-009, 2016-011, and 2016-012. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

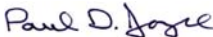
Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2016-002, 2016-003, 2016-004, 2016-005, 2016-006, 2016-007, 2016-008, 2016-009, 2016-010, 2016-011, 2016-012, and 2016-013 to be material weaknesses.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

June 21, 2018

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

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MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2015 and 2016

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15	Passed Through to Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16
<u>Department of Agriculture</u>							
Child Nutrition Cluster							
School Breakfast Program MCCSC Food Service	Indiana Department of Education	10.553	RA 5740	\$ -	\$ 489,071	\$ -	\$ 521,325
National School Lunch Program MCCSC Food Service MCCSC Food Service Commodities	Indiana Department of Education	10.555	RA 5740 RA 5740 RA 5740	- - -	1,856,553 22,815 290,058	- - -	1,887,615 25,671 282,429
Total - National School Lunch Program				-	2,169,426	-	2,195,715
Summer Food Service Program for Children MCCSC Food Service	Indiana Department of Education	10.559	RA 5740	-	34,633	-	37,124
Total - Child Nutrition Cluster				-	2,693,130	-	2,754,164
Fresh Fruit and Vegetable Program MCCSC Food Service	Indiana Department of Education	10.582	RA 5740	-	20,344	-	-
Total - Department of Agriculture				-	2,713,474	-	2,754,164
<u>Department of Transportation</u>							
Highway Planning and Construction Cluster Highway Planning and Construction Safe Routes to Schools	Indiana Department of Transportation	20.205	SY 15/16	-	-	-	12,814
Total - Highway Planning and Construction Cluster				-	-	-	12,814
Total - Department of Transportation				-	-	-	12,814
<u>Department of Education</u>							
Special Education Cluster (IDEA)							
Special Education Grants to States SE IDEA 12/13 #14213-042-PN01 Special Educ #14214-042-PN01 SE IDEA 15/16 #14216-040-PN01 SP ED TECH GRANT #99914-042-TA Special Education #14215-042-PNO1	Indiana Department of Education	84.027	14213-042-PN01 14214-042-PN01 14216-040-PN01 99914-042-TA 14215-042-PN01	- - - - -	248,971 - - - -	- - - - -	- 776,266 1,191,291 53,517 2,074,794
Total - Special Education Grants to States				-	248,971	-	4,095,868
Special Education_Preschool Grants Preschool 12/13 #45713-042-PN01 Preschool #45709-042-PNo1 PRESCHOOL - #45716-040-PN01 Spec Ed Preschool Prj #45715-042-PY02	Indiana Department of Education	84.173	45713-042-PN01 45714-042-PN01 45716-040-PN01 45715-042-PY02	- - - -	228 - - -	- - - -	- 34,802 28,924 61,410
Total - Special Education Preschool Grants				-	228	-	125,136
Total - Special Education Cluster (IDEA)				-	249,199	-	4,221,004

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2015 and 2016

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15	Passed Through to Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16
Adult Education - Basic Grants to States	Indiana Department of Education	84.002					
ABE 14/15EDS#C1-5AE-4-41			14/15EDS#C1-5AE-4-41	8,619	225,231	-	139,933
ABE 15/16 CONTRACT #14246			15/16 CONTRACT #14246	-	-	409	110,725
AE ELC 14/15EDS#C1-5-ELC-4-41			14/15EDS#C1-5-ELC-4-41	-	19,644	-	11,689
AE ELC 15/16 EDS#			ELC 15/16	-	-	-	11,044
ABE 13/14 EDS#C1-4-AE-3-41			C1-4-AE-3-41	-	164,735	-	-
ABE Comprehensive EL Civics Program			C1-4-ELC-3-41	-	9,377	-	-
Total - Adult Education - Basic Grants to States				8,619	418,987	409	273,391
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I Basic 13/14			SY 13-14	-	1,109,879	-	-
Title I Basic 2014-15			SY 14-15	-	1,100,504	-	1,089,255
Title I SIG(1003a)2014/15			(1003a) 2014/15	-	-	-	2,400
TITLE I Basic- 2015/2016			Basic-2015/2016	-	-	-	1,737,051
TITLE I - SIG (1003a) 15/16			(1003a) 15/16	-	-	-	5,210
Total - Title I Grants to Local Educational Agencies				-	2,210,383	-	2,833,916
Title I State Agency Program for Neglected and Delinquent Children and Youth	Indiana Department of Education	84.013					
Title I Delinquent 13/14			SY13-14	-	24,262	-	-
Title I Delinquent 14/15			SY 14-15	-	30,253	-	13,997
Title I Delinquent 15/16			SY 15/16	-	-	-	40,532
Total - Title I State Agency Program for Neglected and Delinquent Children and Youth				-	54,515	-	54,529
Career and Technical Education -- Basic Grants to States	Indiana Department of Education	84.048					
Carl Perkins 13/14 #13-4700-5740			13/14 #13-4700-5740	-	116,420	-	-
Carl Perkins 14/15 #14-5700-5740			14/15 #14-5700-5740	-	180,990	-	106,657
PERKINS 15/16 #16-4700-5740			15/16 #16-4700-5740	-	-	-	157,217
Total - Career and Technical Education -- Basic Grants to States				-	297,410	-	263,874
School Safety National Activities	Indiana Department of Education	84.184					
REMS GRANT 10/12 #Q184E100416			10/12 #Q184E100416	-	-	-	39,308
Education for Homeless Children and Youth	Indiana Department of Education	84.196					
McKinney 14/15#A58-5-15SS-2327			14/15#A58-5-15SS-2327	24,438	24,438	10,688	22,377
McKinney 13/14			SY 13/14	37,000	43,500	-	-
Total - Education for Homeless Children and Youth				61,438	67,938	10,688	22,377
Twenty-First Century Community Learning Centers	Indiana Department of Education	84.287					
21st CCLG 14/15			EDS #A58-5-15DL-2124	26,923	159,749	26,797	495,980
English Language Acquisition State Grants	Indiana Department of Education	84.365					
Title III Significant Immigrant Influx Grant 2012-13			01113-068-FLUX	-	8,987	-	-
Title III 12/13 #01113-070-PN01			01113-070-PN01	-	18	-	-
Title III Significant Immigrant Influx Grant 2013-15			01114-002-FLUX	-	12,376	-	3,766
Title III 13/14#01114-056-PN01			01114-056-PN01	-	-	-	12,192
INFLUX 14/15 #01115-001-FLUX			14/15 #01115-001-FLUX	-	-	-	17,764
Title III 14/15 #01115-075-PN01			14/15 #01115-075-PN01	-	8,118	-	30,994
TITLE III 15/16#01116-077-PN01			15/16#01116-077-PN01	-	-	-	12,160
Total - English Language Acquisition State Grants				-	29,499	-	76,876

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2015 and 2016

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15	Passed Through to Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
Title II Part A 12/13 #12-5740			12/13 #12-5740	-	294,781	-	-
TITLE II PART A 13/14 #13-5740			13/14 #13-5740	-	195,327	-	213,148
TITLE II PART A 14/16 #14-5740			14/15 #14-5740	-	-	-	124,496
Total - Supporting Effective Instruction State Grants				-	490,108	-	337,644
School Improvement Grants	Indiana Department of Education	84.377					
Title I-SIG(1003G)SY 14/15			SY 14-15 FV	-	150,061	-	92,355
Title I-SIG(1003G)SY 14/15			SY 14-15 HP	-	191,531	-	143,851
TITLE I-SIG (1003g) SY 15/16 Fairview			(1003g) 15/16 FV	-	-	-	225,310
TITLE I-SIG (1003g) SY 15/16 Hi Park			(1003g) 15/16 HP	-	-	-	334,016
Total - School Improvement Grants				-	341,592	-	795,532
Total - Department of Education				96,980	4,070,181	37,894	5,193,427
Total federal awards expended				\$ 96,980	\$ 7,032,854	\$ 37,894	\$ 12,181,409

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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2015 and 2016. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

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

Note 2. Summary of Significant Accounting Policies

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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Qualified for Title I Grants to Local Educational Agencies; Cluster; Unmodified for Child Nutrition Unmodified for Special Education Cluster (IDEA); Unmodified for Adult Education - Basic Grants to States; Unmodified for Supporting Effective Instruction State Grants; and Unmodified for School Improvement Grants
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
	Child Nutrition Cluster
	Special Education Cluster (IDEA)
84.002	Adult Education - Basic Grants to States
84.010	Title I Grants to Local Educational Agencies
84.367	Supporting Effective Instruction State Grants
84.377	School Improvement Grants

Dollar threshold used to distinguish between Type A and Type B programs: \$576,428

Auditee qualified as low-risk auditee?	no
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MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II - Financial Statement Findings

FINDING 2016-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness, Noncompliance

Condition

There were several deficiencies in the internal control system of the School Corporation related to financial transactions and reporting.

1. Lack of Segregation of Duties: The School Corporation had not separated incompatible activities related to recording of federal grant receipts, disbursements, and cash and investment balances. Requests for reimbursement of grant funds were not reviewed and requested timely. Several posting errors were made to grants resulting in a negative cash balance and were not corrected timely. Journal entries were used to receipt and disburse money between funds, to correct transactions that had been inaccurately posted to the records, and to post Electronic Funds Transfer (EFT) disbursements from the School Corporation's bank accounts to an appropriate fund. These entries were calculated and posted to the records by one employee of the School Corporation without the approval of a second employee of the School Corporation or approval by the School Board.
2. Monitoring of Controls: The School Corporation had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial transactions and reporting would have required the School Corporation to monitor and assess the quality of the system of internal control.-
3. Cash Reconcilements: The School Corporation has not performed timely reconcilements of the fund balances to the bank balances.

Context

The lack of adequate internal controls was a systemic issue, which occurred throughout the audit period.

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. . . .

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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. . . ."

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Cause

Management of the School Corporation had not established a proper system of internal control that segregated key functions.

Effect

The failure to establish and properly implement controls could have enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended that the School Corporation's management establish a system of internal controls related to financial transactions and reporting.

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2016-002

Subject: Child Nutrition Cluster - Allowable Costs/Cost Principles
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children
CFDA Numbers: 10.553, 10.555, and 10.559
Federal Award Number and Year (or Other Identifying Number): RA 5740
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Other Matters

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 Allowable Costs/Cost Principles compliance requirement. Semi-Annual Certifications or other documentation of personnel expenses for several employees whose salaries were paid 100 percent out of the grant funds were not completed or presented.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The lack of controls and the noncompliance were systemic problems 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). . . ."

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

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

2 CFR 200.430(i) states in part:

"*Standards for Documentation of Personnel Expenses* (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); . . .
- (iv) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management had not developed a system of internal controls to ensure compliance with Allowable Costs/Cost Principles compliance requirement.

Effect

The failure to establish an effective internal control system enabled 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 related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

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 - Procurement and Suspension and Debarment
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children
CFDA Numbers: 10.553, 10.555, 10.559
Federal Award Number and Year (or Other Identifying Number): RA 5740
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

Condition

The School Corporation had not established an effective internal control system related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Procurement

The School Corporation did not have a procurement policy that complied with 2 CFR 200.320. Procurement requirements related to maintaining the history of procurements or the use of a sole source vendor were not performed for the 2015-2016 fiscal year. Contracts were not provided for the 2015-2016 fiscal year.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Suspension and Debarment

The School Corporation did not have a suspension and debarment policy. There were no procedures performed to verify that vendors were not suspended or debarred from participation in federal programs before entering into a contract.

Context

The lack of controls and noncompliance were systemic problems 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). . . ."

2 CFR 200.318 states in part:

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

(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 use one of the following methods of procurement.

(a) Procurement by micro-purchases. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micropurchase threshold (§ 200.67 Micro-purchase). To the extent practicable, the non-Federal entity must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

(f) Procurement by noncompetitive proposals. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- (1) The item is available only from a single source;
- (2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- (3) The Federal awarding agency or pass-through entity expressly authorizes non-competitive proposals in response to a written request from the non-Federal entity; or
- (4) After solicitation of a number of sources, competition is determined inadequate."

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."

Cause

The School Corporation had not established and implemented effective internal controls to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

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.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the School Corporation establish controls to ensure compliance and comply with the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

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

FINDING 2016-004

Subject: Child Nutrition Cluster - Program Income
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children
CFDA Numbers: 10.553, 10.555, 10.559
Federal Award Number and Year (or Other Identifying Number): RA 5740
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Program Income
Audit Findings: Material Weakness, Other Matters

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 Program Income compliance requirement.

The School Corporation had not designed or implemented adequate policies and procedures to ensure that program income was properly recorded in the financial records. The actual program income generated from the food service program was not transferred or recorded. The program income calculation included amounts received for prepaid meals, which caused an overstatement in the income reported for the National School Lunch Program.

Context

The lack of properly designed and implemented controls and failure to properly calculate program income were systemic problems 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. . . ."

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(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). . . ."

7 CFR 210.14(c) states:

"Financial assurances. The school food authority shall meet the requirements of the State agency for compliance with § 210.19(a) including any separation of records of nonprofit school food service from records of any other food service which may be operated by the school food authority as provided in paragraph (a) of this section."

7 CFR 210.14(f)(3) states: "All revenue from the sale of nonprogram foods shall accrue to the nonprofit school food service account of a participating school food authority."

7 CFR 220.7 states in part:

". . . (e) Each school food authority approved to participate in the program shall enter into a written agreement with the State agency or the Department through the FNSRO, as applicable, that may be amended as necessary. . . . Such agreements shall provide that the School Food Authority shall, with respect to participating schools under its jurisdiction: . . .

(12) Maintain a financial management system as prescribed by the State agency, or FNSRO where applicable; . . ."

7 CFR 225.6(e) states in part:

"State-Sponsor Agreement. A sponsor approved for participation in the Program must enter into a permanent written agreement with the State agency. All sponsors must agree in writing to: . . .

(12) Maintain a financial management system as prescribed by the State agency; . . ."

Cause

The School Corporation had not designed or implemented adequate policies and procedures to ensure compliance with the Program Income compliance requirement.

Effect

The failure to establish an effective internal control system and maintain records related to the grant agreement and Program Income compliance requirement 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.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance and comply with the Program Income compliance requirement.

Views of Responsible Officials

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

FINDING 2016-005

Subject: Special Education Cluster (IDEA) - Allowable Costs/Cost Principles

Federal Agency: Department of Education

Federal Programs: Special Education Grants to States; Special Education Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14213-042-PN01, 14214-042-PN01,
14216-040-PN01, 99914-042-TA,
14215-042-PN01, 45713-042-PN01,
45714-042-PN01, 45716-040-PN01,
45715-042-PY02

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior finding number was 2014-009.

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 Allowable Costs/Cost Principles compliance requirement. Semi-Annual Certifications or other documentation of personnel expenses for several employees whose salaries were paid 100 percent out of the grant funds were not completed or presented. Also, the Semi-Annual Certifications were not signed and dated after the six month period was completed.

Context

The lack of controls and the noncompliance were systemic problems 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. . . ."

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(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). . . ."

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

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

2 CFR 200.430(i) states in part:

"*Standards for Documentation of Personnel Expenses* (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); . . .
- (iv) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

2 CFR 200.207(a) states in part: "The Federal awarding agency or pass-through entity may impose additional specific award conditions as needed. . . ."

Cause

Management had not developed a system of internal controls to ensure compliance with the Allowable Costs/Cost Principles compliance requirements.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement could have resulted in a 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 related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Officials

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

FINDING 2016-006

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

Federal Agency: Department of Education

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

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14213-042-PN01, 14214-042-PN01,
14216-040-PN01, 99914-042-TA,
14215-042-PN01, 45713-042-PN01,
45714-042-PN01, 45716-040-PN01,
45715-042-PY02

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Condition

The School Corporation had not established an effective internal control system related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Procurement

The School Corporation did not have internal controls in place to ensure that the purchasing methods used complied with procurement procedures or with applicable state and local requirements.

A local procurement policy was not implemented by the School Corporation for the audit period.

Suspension and Debarment

The School Corporation did not have a suspension and debarment policy. There were no procedures performed to verify that vendors were not suspended or debarred from participation in federal programs before a contract was signed.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The lack of controls and noncompliance were systemic problems 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). . . ."

2 CFR 200.318 states in part:

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

(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 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."

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

The School Corporation had not established and implemented effective internal controls to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

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 related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

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

FINDING 2016-007

Subject: Adult Education - Basic Grants to States - Matching, Level of Effort, Earmarking

Federal Agency: Department of Education

Federal Program: Adult Education - Basic Grants to States

CFDA Number: 84.002

Federal Award Numbers and Years (or Other Identifying Numbers): 14/15EDS#C1-5AE-4-41; 15/16
CONTRACT #14246;
14/15EDS#C1-5-ELC-4-41;
ELC 15/16; C1-4-AE-3-41;
C1-4-ELC-3-41

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Matching, Level of Effort, Earmarking

Audit Findings: Material Weakness, Other Matters

Condition

The School Corporation had not established an effective internal control system related to the grant agreement and the matching and maintenance of effort (MOE) requirements of the Matching, Level of Effort, Earmarking compliance requirement.

The amounts budgeted for matching and MOE requirements were documented; however, there was no oversight or review process to ensure that the amounts were actually spent, the expenditures were for allowable costs, the amounts were spent from appropriate funding sources, and supporting documentation was maintained. For amounts claimed as in-kind contributions, that there was insufficient documentation to corroborate the values placed on the in-kind contributions.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The lack of controls and noncompliance were systemic problems 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). . . ."

34 CFR 74.23 states in part:

"(a) All contributions, including cash and third party in-kind, are accepted as part of the recipient's cost sharing or matching when contributions meet the following criteria:

- (1) Are verifiable from the recipient's records.
- (2) Are not included as contributions for any other federally-assisted project or program.
- (3) Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
- (4) Are allowable under the applicable cost principles. . . .

(h) . . .

- (3) The value of donated space may not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.
- (4) The value of loaned equipment shall not exceed its fair rental value.
- (5) The following requirements pertain to the recipient's supporting records for in-kind contributions from third parties: . . .
 - (ii) The basis for determining the valuation for personal service, material, equipment, buildings, and land must be documented."

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.306(b) states in part:

"For all Federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

- (1) Are verifiable from the non-Federal entity's records;
- (2) Are not included as contributions for any other Federal award;
- (3) Are necessary and reasonable for accomplishment of project or program objectives;
- (4) Are allowable under subpart E—Cost Principles of this part; . . .

(i) . . .

- (3) The value of donated space must not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality."

Indiana Department of Workforce Development Policy 2013—05 states in part: "MOE is required to be documented, used in a manner for administration and/or instruction, . . ."

Cause

The School Corporation had not developed or implemented a system of internal controls to ensure compliance with the grant agreements and the matching and MOE requirements of the Matching, Level of Effort, Earmarking compliance requirement.

Effect

The failure to establish an effective internal control system placed the School Corporation in noncompliance with the grant agreement and the matching and MOE requirements of the Matching, Level of Effort, Earmarking compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance and comply with the Matching, Level of Effort, Earmarking compliance requirement.

Views of Responsible Officials

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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2016-008

Subject: Title I Grants to Local Educational Agencies - Internal Controls

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): SY 13-14, SY 14-15,
(1003a) 2014/15,
Basic-2015/2016,
(1003a) 15/16

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Period of Performance, and Reporting

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding numbers were 2014-003 for Cash Management and Reporting and 2014-006 for Period of Performance.

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 Cash Management, Period of Performance, and Reporting compliance requirements.

The School Corporation had not designed or implemented adequate policies or procedures to ensure that supporting documentation was retained for reimbursement requests and financial reports. Alternative audit procedures were used to confirm the School Corporation was in compliance with the compliance requirements.

Context

The lack of controls was a systemic problem, 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:

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(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 had not developed a system of internal controls that segregated key functions.

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 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 2016-009

Subject: Title I Grants to Local Educational Agencies - Procurement and Suspension and Debarment

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): SY 13-14, SY 14-15,
(1003a) 2014/15,
Basic-2015/2016,
(1003a) 15/16

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

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 Procurement and Suspension and Debarment compliance requirement.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Procurement

The School Corporation did not have internal controls in place to ensure that the purchasing methods used complied with procurement procedures or with applicable state and local requirements.

A local procurement policy was not implemented by the School Corporation for the audit period.

Suspension and Debarment

The School Corporation did not have a suspension and debarment policy in place. There were no procedures being performed to verify that vendors were not suspended or debarred from participation in federal programs before a contract was signed.

Context

The lack of controls and noncompliance were systemic problems 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). . . ."

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

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:

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (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."

Cause

The School Corporation had not established and implemented effective internal controls to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

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 related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

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

FINDING 2016-010

Subject: Title I Grants to Local Educational Agencies - Special
Tests and Provisions - Assessment System Security

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): SY 14/15, Basic-2015/2016

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Special Tests and Provisions - Assessment System Security

Audit Findings: Material Weakness, Modified Opinion

Condition

The School Corporation had not established an effective internal control system related to the Special Tests and Provisions - Assessment System Security. The School Corporation had not adopted a locally developed written test security policy.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

A locally developed written test security policy was not adopted 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. . . ."

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 200.207(a) states in part: "The Federal awarding agency or pass-through entity may impose additional specific award conditions as needed..."

Indiana Assessment Program Manual, Chapter 13, Section 9, Part D states in part:

"Required local test security policy. Every school corporation, public school, charter school, accredited nonpublic school, Choice school, or other test administration location that administers tests under the Indiana Assessment System **MUST** have a locally developed written test security policy. . . ."

Cause

The School Corporation had not established a system of internal control that would have ensured that a locally developed written test policy was implemented or approved.

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.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the School Corporation's management adopt a locally developed written test security policy to ensure compliance with the Special Tests and Provisions - Assessment System Security compliance requirement.

Views of Responsible Officials

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

FINDING 2016-011

Subject: School Improvement Grants - Allowable Costs/Cost Principles

Federal Agency: Department of Education

Federal Program: School Improvement Grants

CFDA Number: 84.377

Federal Award Numbers and Years (or Other Identifying Numbers): SY 14-15 FV; SY 14-15 HP;
(1003g) 15/16 FV;
(1003g) 15/16 HP

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Other Matters

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 Allowable Costs/Cost Principles compliance requirement. Semi-Annual Certifications or other documentation of personnel expenses for several employees whose salaries were paid 100 percent out of the grant funds were not completed or presented for audit.

Context

The lack of controls and noncompliance were systemic problems 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:

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(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). . . ."

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

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

2 CFR 200.430(i) states in part:

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

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); . . .
- (iv) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

Cause

Management had not developed a system of internal controls to ensure compliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

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 a loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance with the Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Official

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

FINDING 2016-012

Subject: School Improvement Grants - Procurement and Suspension and Debarment
Federal Agency: Department of Education
Federal Program: School Improvement Grants
CFDA Number: 84.377
Federal Award Numbers and Years (or Other Identifying Numbers): SY 14-15 FV; SY 14-15 HP;
(1003g) 15/16 FV;
(1003g) 15/16 HP

Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

Condition

The School Corporation had not established an effective internal control system related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Procurement

The School Corporation did not have a procurement policy that complied with 2 CFR 200.320. Eight vendors tested for procurement compliance were subject to the "small purchase" procurement method (\$3,500 - \$150,000). The School Corporation procured books, a technology-related lease, and professional services for professional development and other consulting services. Small purchase procedures were not followed which require that at least three price or rate quotations be obtained from qualified sources. The School Corporation did not obtain quotes from other vendors or document its basis for purchasing from these vendors.

Suspension and Debarment

The School Corporation did not have a suspension and debarment policy. No procedures were performed to verify that vendors were not suspended or debarred from participation in federal programs before entering into a contract.

Context

The lack of controls related to the procurement requirements was a systemic problem for fiscal year 2015-2016 due to changes in federal requirements for procurement. The lack of controls over the suspension and debarment requirements was a systemic problem for both fiscal years.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(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). . . ."

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

2 CFR 200.318(i) states:

"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(b) states:

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

2 CFR 200.320(f) states:

"Procurement by noncompetitive proposals. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- (1) The item is available only from a single source;
- (2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(3) The Federal awarding agency or pass-through entity expressly authorizes non-competitive proposals in response to a written request from the non-Federal entity; or

(4) After solicitation of a number of sources, competition is determined inadequate."

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."

Cause

The School Corporation had not established and implemented effective internal controls to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Effect

The failure to establish an effective internal control system placed the School Corporation in non-compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2016-013

Subject: School Improvement Grants - Internal Controls

Federal Agency: Department of Education

Federal Program: School Improvement Grants

CFDA Number: 84.377

Federal Award Numbers and Years (or Other Identifying Numbers): SY 14-15 FV; SY 14-15 HP;
SY 14-15 FV; SY 14-15 HP;
(1003g) 15/16 FV;
(1003g) 15/16 HP

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles;
Cash Management; Matching, Level of Effort, Earmarking; Period
of Performance; and Reporting

Audit Finding: Material Weakness

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: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Matching, Level of Effort, Earmarking; Period of Performance; and Reporting.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance

The School Corporation had not designed or implemented adequate policies or procedures to ensure that expenditures were properly charged to the applicable federal grants. No employee listing was maintained of those employees chosen to be paid from the School Improvement Grants funds. Journal entry adjustments were made to the grant funds, posted to the grant funds in total, and were not reviewed by someone other than the employee making the adjustments.

Cash Management, Reporting

One employee prepared and submitted the requests for reimbursement and the final expenditure reports. The grant coordinator indicated that the reports were reviewed; however, there was no documentation of the review.

Matching, Level of Effort, Earmarking

The grant coordinator indicated that the proposed goods or services were reviewed prior to purchase to ensure compliance with level of effort - supplementing not supplanting requirements. However, there was no documentation of this review.

Context

The lack of effective controls was a systemic problem, occurring throughout the audit period.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(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). . . ."

Cause

Management had not developed a system of internal controls that would have ensured compliance with Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Matching, Level of Effort, Earmarking; Period of Performance; and Reporting compliance requirements.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls 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.

AUDITEE-PREPARED DOCUMENTS

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



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-002

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: John Kenny
Contact Phone Number: (812) 330-7700 x53516

Status of Audit Finding: The School Corporation has established controls, including segregation of duties, related to the grant agreement and the Allowable Costs/Cost Principles. The School Corporation also prepares the monthly and semiannual certifications for all applicable employees. These corrections were effective beginning April 2015.

FINDING 2014-003

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: John Kenny
Contact Phone Number: (812) 330-7700 x53516

Status of Audit Finding: The School Corporation's management is in the process of establishing controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

FINDING 2014-004

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: John Kenny
Contact Phone Number: (812) 330-7700 x53516

Status of Audit Finding: The School Corporation's management is in the process of ensuring that accurate, detailed capital asset records are maintained and that inventories of Property and Equipment are conducted and reconciled with a detailed capital asset records at least once every two years.

FINDING 2014-005

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: John Kenny
Contact Phone Number: (812) 330-7700 x53516

Status of Audit Finding: The School Corporation has established controls, including segregation of duties, related to the grant agreement and all compliance requirements and is now in compliance with Matching, Level of Effort, and Earmarking compliance requirements that have a direct and material effect to the program. These corrections were effective beginning April 2015.



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FINDING 2014-006

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

Contact Person Responsible for Corrective Action: John Kenny

Contact Phone Number: (812) 330-7700 x53516

Status of Audit Finding: The School Corporation's management is in the process of establishing internal controls, including segregation of duties, related to the grant agreement to comply with the Period of Availability requirements of the program.

FINDING 2014-007

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

Contact Person Responsible for Corrective Action: John Kenny

Contact Phone Number: (812) 330-7700 x53516

Status of Audit Finding: The School Corporation's management is in the process of establishing and implementing controls related to the grant agreement and all compliance requirements applicable to Equipment and Real Property Management that have a direct and material effect to the program.

FINDING 2014-008

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

Contact Person Responsible for Corrective Action: John Kenny

Contact Phone Number: (812) 330-7700 x53516

Status of Audit Finding: The School Corporation has established controls, including segregation of duties, related to the grant agreement and compliance requirements. These corrections were effective beginning April 2015.

FINDING 2014-009

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

Contact Person Responsible for Corrective Action: John Kenny

Contact Phone Number: (812) 330-7700 x53516

Status of Audit Finding: : The School Corporation's management is in the process of establishing controls, including segregation of duties, related to the grant agreement and the Allowable Costs/Cost Principles by preparing the monthly and semiannual certifications for all applicable employees.

FINDING 2014-010

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

Contact Person Responsible for Corrective Action: John Kenny

Contact Phone Number: (812) 330-7700 x53516

Status of Audit Finding: : The School Corporation has established controls, including segregation of duties, related to the grant agreement to ensure compliance, and comply with the Period of Availability requirements of the program. These corrections were effective beginning April 2015.



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FINDING 2014-011

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Workforce Development

Contact Person Responsible for Corrective Action: John Kenny

Contact Phone Number: (812) 330-7700 x53516

Status of Audit Finding: The School Corporation has established controls, including segregation of duties, related to the grant agreement and the Allowable Costs/Cost Principles. These corrections were effective beginning April 2015.



(Signature)

Director of Business Operations

(Title)

May 31, 2018

(Date)



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CORRECTIVE ACTION PLAN

FINDING 2016-001

Contact Person Responsible for Corrective Action: John Kenny
 Contact Phone Number: (812) 330-7700

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Director of Business Operations in conjunction with the Grants Budget Manager will implement the following controls in response to the audit finding:

1. Lack of Segregation of Duties
 - Review all grants reimbursement requests prior to submission. Will make sure that documentation to support the amounts is provided and accurate.
 - Maintain a monthly submission schedule for reimbursements so that we remain timely in our submissions.
 - Review accounting postings to grants for accuracy so that correcting journal entries are kept to an absolute minimum.
2. Monitoring of Controls – The Director of Business Operations in conjunction with the Grants Budget Manager will set up a process to identify or communicate corrective actions to improve controls. This will include monthly monitoring of grant reports for accuracy.
3. Cash Reconcilements – The Director of Business Operations is currently in process to become current on bank reconcilements. We have performed reconcilements through September 2017 currently and have a timeline in place to be current through June 30, 2018 by the end of July 2018.

Anticipated Completion Date: Various and ongoing. Implemented all by September 30, 2018.

John Kenny
 (Signature)

Director of Business Operations
 (Title)

6/19/18
 (Date)



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CORRECTIVE ACTION PLAN

FINDING 2016-002

Contact Person Responsible for Corrective Action: Hattie Johnson
Contact Phone Number: (812) 349-4762 ext. 40013

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Director of Food Services will complete semi-annual certifications or other documentation of personnel expenses for employees whose salaries were paid 100 percent out of the grant funds. Also, the Director of Food Services will sign and date the semi-annual certifications after the six month period is completed.

Anticipated Completion Date: June 30, 2018

Hattie Johnson
(Signature)

Food Service Director
(Title)

June 18, 2018
(Date)



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CORRECTIVE ACTION PLAN

FINDING 2016-003

Contact Person Responsible for Corrective Action: Hattie Johnson
Contact Phone Number: (812) 349-4762 ext. 40013

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Director of Business Operations will modify the procurement policy to comply with 2 CFR 200.320. Contracts will be attached to all purchase orders generated with the requirements of 2 CFR 200.320. In addition, price or rate quotations obtained from an adequate number of sources will be attached, if applicable. The Food Services Director will verify that no vendors have been Suspended or Debarred prior to procurement approval.

Anticipated Completion Date: July 31, 2018

Hattie L Johnson
(Signature)

Food Service Director
(Title)

June 18, 2018
(Date)



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CORRECTIVE ACTION PLAN

FINDING 2016-004

Contact Person Responsible for Corrective Action: Hattie Johnson
Contact Phone Number: (812) 49-4762 ext. 40013

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

1. MCCSC will establish an 8400 account for deposit of all school meal prepayment deposits.
2. Income from meal prepayments will be deposited to the 8400 account
3. Income from cash payments or other sources will be deposited to the 0800 account
4. Food Service daily income report will be revised to indicated the following:
 - a. Income from meal prepayments
 - b. Income from cash payments
 - c. Income from catering
 - d. Income from rebates
 - e. Income from donation's
 - f. Income from other _____
5. The business office will transfer earned income from the 8400 account to the 0800 account on a monthly basis.
 - a. Food Service will provide documentation to support the total to be transferred by the 5th business day of each month (for the prior month).
 - b. Annually in June, prepayment balances of students who graduate or withdraw from the corporation, will transfer to the 0800 account per the district guidelines for policy 8500 section VIII.
 1. Food service will provide a listing of students/balances that did not respond as outlined in policy 8500 section VIII

Anticipated Completion Date: June 30, 2018

Hattie Johnson
(Signature)

Food Service Director
(Title)

June 18, 2018
(Date)



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CORRECTIVE ACTION PLAN

FINDING 2016-005

Contact Person Responsible for Corrective Action: Dr. Kathleen Hugo
 Contact Phone Number: (812) 330-7700

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Director of Special Education will complete semi-annual certifications or other documentation of personnel expenses for employees whose salaries were paid 100 percent out of the grant funds. Also, the Director of Special Education will sign and date the semi-annual certifications after the six month period is completed.

Anticipated Completion Date: June 30, 2018

Kathleen Hugo
 (Signature)
Direct, Special ED
 (Title)
June 19, 2018
 (Date)



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Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2016-006

Contact Person Responsible for Corrective Action: Dr. Kathleen Hugo
Contact Phone Number: (812) 330-7700

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Director of Business Operations will modify the procurement policy to comply with 2 CFR 200.320. Contracts will be attached to all purchase orders generated with the requirements of 2 CFR 200.320. In addition, price or rate quotations obtained from an adequate number of sources will be attached, if applicable. The Director of Special Education will verify that no vendors have been Suspended or Debarred prior to procurement approval.

Anticipated Completion Date: July 24, 2018

Kathleen Hugo
(Signature)

Director Special Ed
(Title)

June 19, 2018
(Date)



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Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2016-007

Contact Person Responsible for Corrective Action: Rob Moore
Contact Phone Number: (812) 330-7731

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

- In addition to the current maintenance of effort reporting process, the Director of Adult Education will implement each of the following:
 - o The Director of Adult Education will ask all Subgrantees for documentation in compliance with maintenance of effort expenditures outside of the Adult Education Grant as outlined in 34 CFR 74.23.
 - o The Director of Adult Education will review maintenance of effort expenditures for allowable costs. This will be additionally reviewed by the business office as outlined in 2 CFR 200.303.
 - o The Director of Adult Education will ensure all proper documentation will be maintained with maintenance of effort reports by checking if all costs are allowable and whether or not they were paid for outside of the Adult Education Grant.

Anticipated Completion Date: July 1, 2018

Robert Moore
(Signature)

Director of Adult Education
(Title)

6/19/2018
(Date)



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Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2016-008

Contact Person Responsible for Corrective Action: Grants Budget Manager & Dr. Markay Winston
Contact Phone Number: (812) 330-7700

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Grants Budget Manager will perform the following tasks:

- Review all grants reimbursement requests prior to submission. Will make sure that documentation to support the amounts is provided and accurate.
- Maintain a monthly submission schedule for reimbursements so that we remain timely in our submissions.
- Review accounting postings to grants for accuracy so that correcting journal entries are kept to an absolute minimum.

Anticipated Completion Date: September 30, 2018

(Signature)

Asst. Supt.

(Title)

6-19-18

(Date)



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Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2016-009

Contact Person Responsible for Corrective Action: Grants Budget Manager & Dr. Markay Winston
Contact Phone Number: (812) 330-7700

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Director of Business Operations will modify the procurement policy to comply with 2 CFR 200.320. Contracts will be attached to all purchase orders generated with the requirements of 2 CFR 200.320. In addition, price or rate quotations obtained from an adequate number of sources will be attached, if applicable. The Grant Specialist will verify that no vendors have been Suspended or Debarred prior to procurement approval.

Anticipated Completion Date: July 24, 2018



(Signature)

Asst. Supt.

(Title)

6-19-18

(Date)



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CORRECTIVE ACTION PLAN

FINDING 2016-010

Contact Person Responsible for Corrective Action: Grants Budget Manager & Dr. Markay Winston
Contact Phone Number: (812) 330-7700

Views of Responsible Official: We concur with the finding

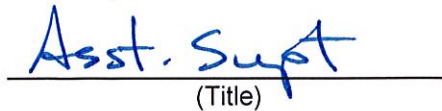
Description of Corrective Action Plan:

The Grants Budget Manager will adopt a locally developed written test security policy to ensure compliance with the Special Tests and Provisions – Assessment System Security compliance requirement.

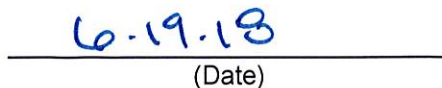
Anticipated Completion Date: September 30, 2018



(Signature)



(Title)



(Date)



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CORRECTIVE ACTION PLAN

FINDING 2016-011

Contact Person Responsible for Corrective Action: Grants Budget Manager & Dr. Markay Winston
Contact Phone Number: (812) 330-7700

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Grant Specialist will complete semi-annual certifications or other documentation of personnel expenses for employees whose salaries were paid 100 percent out of the grant funds. Also, the Grant Specialist will sign and date the semi-annual certifications after the six month period is completed.

Anticipated Completion Date: June 30, 2018

(Signature)

Asst. Supt.

(Title)

6/19/18

(Date)



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CORRECTIVE ACTION PLAN

FINDING 2016-012

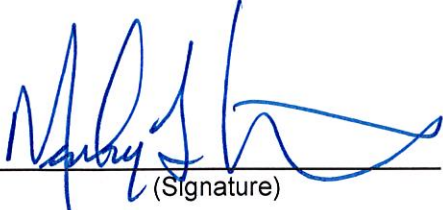
Contact Person Responsible for Corrective Action: Grants Budget Manager & Dr. Markay Winston
Contact Phone Number: (812) 330-7700

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

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Anticipated Completion Date: July 24, 2018



(Signature)

Asst. Supt.

(Title)

6.19.18

(Date)



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Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2016-013

Contact Person Responsible for Corrective Action: Grants Budget Manager & Dr. Markay Winston
Contact Phone Number: (812) 330-7700

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Grants Budget Manager will perform the following tasks:

- Review all grants reimbursement requests prior to submission. Will make sure that documentation to support the amounts is provided and accurate.
- Maintain a monthly submission schedule for reimbursements so that we remain timely in our submissions.
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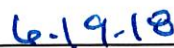
Anticipated Completion Date: September 30, 2018



(Signature)



(Title)



(Date)

OTHER REPORTS

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