

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
MONTGOMERY COUNTY, INDIANA

July 1, 2014 to June 30, 2016



**FILED**  
09/28/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Cathy Moffett	07-01-14 to 06-30-18
Superintendent of Schools	J. Scott Bowling	07-01-14 to 06-30-18
President of the School Board	Dale L. Petrie Steven McLaughlin	07-01-14 to 01-13-16 01-14-16 to 06-30-18



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION, MONTGOMERY COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of the Crawfordsville 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.

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***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.

*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 and Schedule of Leases and Debt, 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

In accordance with *Government Auditing Standards*, we have also issued a report dated August 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

August 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 CRAWFORDSVILLE COMMUNITY SCHOOL  
CORPORATION, MONTGOMERY 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 Crawfordsville 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 August 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2016-001.

**Crawfordsville 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

August 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.

CRAWFORDSVILLE 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	\$ 2,197,087	\$ 15,710,506	\$ 16,140,889	\$ (26,433)	\$ 1,740,271	\$ 16,379,809	\$ 16,357,318	\$ (412,133)	\$ 1,350,629
Referendum Tax Levy	1,269,187	2,433,766	2,796,551	-	906,402	2,403,242	2,142,533	-	1,167,111
Debt Service	1,378,397	2,652,925	3,014,830	(206,382)	810,110	3,090,645	2,514,407	-	1,386,348
Retirement/Severance Bond Debt Service	169,599	413,136	462,531	(7,072)	113,132	599,730	460,490	-	252,372
Capital Projects	438,884	1,708,784	1,963,517	274,912	459,063	1,479,999	1,680,652	214,357	472,767
School Transportation	194,679	1,200,383	1,205,411	96,798	286,449	1,270,329	1,154,638	-	402,140
School Bus Replacement	-	261,083	13,400	(91,663)	156,020	285,605	350	(278,763)	162,512
Rainy Day	436,108	27,989	372,923	(66,593)	24,581	(1)	28,604	64,406	60,382
Retirement/Severance Bond	384,586	6,496	10,551	-	380,531	(6,490)	-	-	374,041
Construction	862,529	808,881	1,377,668	-	293,742	1,681,847	1,680,746	-	294,843
School Lunch	148,121	1,483,576	1,370,844	-	260,853	1,570,624	1,739,329	-	92,148
Textbook Rental	589,728	376,723	284,916	-	681,535	397,974	445,484	-	634,025
Self-Insurance	1,050,663	2,717,416	3,318,086	-	449,993	2,493,454	3,009,939	385,700	319,208
Levy Excess	29,838	-	-	-	29,838	-	-	-	29,838
Joint Services and Supply - Special Education Cooperative	46,612	352,696	348,242	5,172	56,238	367,862	366,041	3,017	61,076
West Central Indiana Special Service Center	192,827	1,565,152	1,510,665	19,329	266,643	1,619,535	1,449,459	11,275	447,994
Severe and Profound	12,890	578,259	551,958	-	39,191	530,802	611,774	-	(41,781)
Joint Services and Supply - Area Vocational School	65,116	95,760	92,860	1,932	69,948	103,226	85,787	1,127	88,514
West Central Indiana Vocational Education	(13,987)	149,812	145,110	-	(9,285)	64,514	39,551	-	15,678
Heating & Air Conditioning	4,908	82,509	70,534	-	16,883	70,251	77,745	-	9,389
CISCO Networking Academy Program	12,527	-	-	-	12,527	-	-	-	12,527
Health Careers Initiative	8,099	35,551	31,258	-	12,392	32,420	35,173	-	9,639
Entrepreneurship	9,675	52,245	50,952	-	10,968	53,602	54,983	-	9,587
Alternative Education	3,871	17,755	17,184	-	4,442	19,745	19,209	-	4,978
Early Intervention Grant	-	-	-	-	-	14,052	1,503	-	12,549
School Intervention and Career Counseling	891	12,251	13,142	-	-	-	-	-	-
Instructional Support	1,246	4,689	6,890	-	(955)	7,175	3,617	-	2,603
Adult and Continuing Education	5,453	6,000	867	-	10,586	7,000	3,614	-	13,972
Roberts Remedial Fund	16,508	3,800	915	-	19,393	4,000	208	-	23,185
Ora Hudson Trust	(147)	650	550	-	(47)	650	-	-	603
Even Start Assistant Programs	7,076	181	1,661	-	5,596	2,860	1,938	-	6,518
3-A-Day of Dairy	356	-	-	-	356	-	-	-	356
21ST-Century	221	577	586	-	212	-	-	-	212
Local Sources	(1,495)	29,840	22,919	-	5,426	19,808	29,779	-	(4,545)
Montgomery Co Ed Fund Grants	17,877	11,275	8,582	-	20,570	14,820	16,495	-	18,895
Athletic Workers	(1,574)	24,154	26,090	-	(3,510)	23,244	21,945	-	(2,211)
Kathleen & John Steele Fund	122	500	-	-	622	500	500	-	622
Muffy-Even-Start	14,193	23,200	9,314	-	28,079	13,200	10,322	-	30,957
Fuel Up to Play 60	3,480	2,578	4,362	-	1,696	3,000	1,966	-	2,730
Women's Legacy Fund	3,986	5,969	5,193	-	4,762	900	4,699	-	963

CRAWFORDSVILLE 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
Fuel Up to Play 60 Hoover	835	3,261	1,219	-	2,877	3,634	3,519	-	2,992
Fuel Up to Play 60 TMS	3,447	-	-	-	3,447	-	-	-	3,447
Instruction Support	11,733	33,965	36,706	-	8,992	35,146	31,543	-	12,595
Computer Consortium/Ed Tech Advance	(21,586)	383,068	379,489	-	(18,007)	236,340	371,978	-	(153,645)
Medicaid Reimbursement	2,563	-	742	-	1,821	12,220	1,480	-	12,561
Non-English Speaking Programs	6,541	18,139	16,530	-	8,150	39,152	31,251	-	16,051
School Technology	1,007	3,669	4,395	-	281	4,404	3,521	-	1,164
Performance Based Awards	-	77,864	75,189	-	2,675	-	-	-	2,675
Miscellaneous Programs	-	170,911	138,369	-	32,542	119,541	128,610	-	23,473
Auto-Diesel Account	3,316	9,510	9,703	-	3,123	9,690	8,802	-	4,011
State Chronic Diseases	-	1,200	1,069	-	131	1,069	-	-	1,200
Secured School Safety Grant	(50,271)	50,000	49,729	-	(50,000)	50,000	1,273	-	(1,273)
Key Fobs	-	60	-	-	60	40	20	-	80
Formative Assessment Grant	-	-	-	-	-	21,788	14,871	-	6,917
After School Child Care - Hoover	7,516	4,734	51	(5,010)	7,189	3,831	143	-	10,877
After School Child Care - Hose	-	9,155	91	2,505	11,569	10,240	118	-	21,691
After School Child Care - Nicholson	-	6,375	32	2,505	8,848	7,560	128	-	16,280
Early Intervention Grant	19,356	19,685	35,270	-	3,771	-	3,771	-	-
Title I	(24,851)	88,741	63,890	-	-	494,286	531,203	-	(36,917)
Title I FY14-15	-	517,464	541,316	-	(23,852)	99,820	75,970	-	(2)
Stewart Homeless Assistance Act	(1,152)	23,997	27,190	-	(4,345)	26,968	23,568	-	(945)
IDEA	(32,685)	585,893	576,775	-	(23,567)	563,235	574,997	-	(35,329)
(IDEA, Part B) LEA Capacity Building (Sliver) Grants	-	764	764	-	-	-	-	-	-
Preschool Handicap	-	20,833	20,833	-	-	20,750	20,750	-	-
Adult Basic Education	(1,770)	42,884	45,087	-	(3,973)	29,531	37,865	-	(12,307)
Vocational Ed Grant - 6260	-	116,058	117,709	-	(1,651)	16,112	14,461	-	-
Vocational Ed Grant - 6270	(38,721)	39,985	1,264	-	-	47,812	65,597	-	(17,785)
Manufacturing Career Pathway	-	-	-	-	-	134,583	175,497	-	(40,914)
Other Federal Programs	(8,797)	244,747	284,297	-	(48,347)	291,506	245,829	-	(2,670)
Improving Teacher Quality, No Child Left, Title II, Part A	(9,392)	113,718	109,184	-	(4,858)	106,009	105,537	-	(4,386)
Rural Schools and Low Income Program - Pass Through State	(762)	3,425	8,663	-	(6,000)	29,191	39,884	-	(16,693)
Title III - English Proficiency Migrant	(2,500)	29,474	26,973	-	1	25,995	26,928	-	(932)
Petty Cash Fund	50	-	-	-	50	-	-	-	50
Burgess Trust	6,435	12	-	-	6,447	6	-	-	6,453
Prepaid Food	9,151	39,845	38,901	-	10,095	41,481	40,060	-	11,516
Payroll Clearing	40,172	5,572,035	5,590,128	-	22,079	5,482,132	5,484,684	-	19,527
Totals	\$ 9,479,772	\$ 41,088,538	\$ 43,453,509	\$ -	\$ 7,114,802	\$ 42,584,005	\$ 42,114,656	\$ (11,014)	\$ 7,573,137

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

CRAWFORDSVILLE 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.

CRAWFORDSVILLE 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.

*Temporary loans.* Amounts received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

*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.

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Transfers in.* Amounts received by one fund as a result of transferring money from another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

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

**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.

CRAWFORDSVILLE 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.

CRAWFORDSVILLE 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. Many are the results of the funds being set up for reimbursable grants and funds used for expenditures for joint services. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2015. Other funds reported deficit cash balances due to expenditures exceeding receipts.

**Note 8. Holding Corporation**

The School Corporation has entered into a capital lease with Crawfordsville Elementary 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 \$1,551,500 and \$1,547,000, respectively.

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

The School Corporation has entered into a capital lease with Crawfordsville Tuttle School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2015 and 2016 totaled \$1,876,500 and \$1,874,500, respectively.

**Note 9. Restatements**

For the year ended June 30, 2015, certain changes have been made to the financial statement to more appropriately reflect financial activity of the School Corporation. The following schedule presents a summary or restated beginning balances by fund.

Fund	Balance as of June 30, 2014	Prior Period Adjustment	Balance as of July 1, 2014
Petty Cash Fund	\$ -	\$ 50	\$ 50
Burgess Trust	-	6,435	6,435
Prepaid Food	-	9,151	9,151

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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.

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 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
Cash and investments - beginning	\$ 2,197,087	\$ 1,269,187	\$ 1,378,397	\$ 169,599	\$ 438,884	\$ 194,679	\$ -
Receipts:							
Local sources	43,279	2,167,982	2,424,864	330,340	1,019,637	752,076	261,083
Intermediate sources	22	-	-	-	-	-	-
State sources	15,446,374	-	-	-	-	-	-
Federal sources	119,460	-	-	-	-	-	-
Temporary loans	-	265,784	228,061	82,796	665,798	436,109	-
Other receipts	101,371	-	-	-	23,349	12,198	-
Total receipts	15,710,506	2,433,766	2,652,925	413,136	1,708,784	1,200,383	261,083
Disbursements:							
Instruction	9,774,384	-	-	-	-	-	-
Support services	5,963,787	-	85,766	-	1,256,240	771,707	13,400
Noninstructional services	385,835	-	-	-	-	-	-
Facilities acquisition and construction	16,883	-	-	-	108,203	-	-
Debt service	-	2,796,551	2,929,064	462,531	599,074	433,704	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	16,140,889	2,796,551	3,014,830	462,531	1,963,517	1,205,411	13,400
Excess (deficiency) of receipts over disbursements	(430,383)	(362,785)	(361,905)	(49,395)	(254,733)	(5,028)	247,683
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	274,912	96,798	26,588
Transfers out	(26,433)	-	(206,382)	(7,072)	-	-	(118,251)
Total other financing sources (uses)	(26,433)	-	(206,382)	(7,072)	274,912	96,798	(91,663)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(456,816)	(362,785)	(568,287)	(56,467)	20,179	91,770	156,020
Cash and investments - ending	\$ 1,740,271	\$ 906,402	\$ 810,110	\$ 113,132	\$ 459,063	\$ 286,449	\$ 156,020

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Rainy Day	Retirement/ Severance Bond	Construction	School Lunch	Textbook Rental	Self- Insurance	Levy Excess
Cash and investments - beginning	\$ 436,108	\$ 384,586	\$ 862,529	\$ 148,121	\$ 589,728	\$ 1,050,663	\$ 29,838
Receipts:							
Local sources	-	6,496	642	447,492	176,769	2,717,416	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	198,326	-	-
Federal sources	-	-	-	983,718	-	-	-
Temporary loans	-	-	789,133	-	-	-	-
Other receipts	27,989	-	19,106	52,366	1,628	-	-
Total receipts	27,989	6,496	808,881	1,483,576	376,723	2,717,416	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	262,033	10,551	-	1,917	284,916	509	-
Noninstructional services	-	-	-	1,368,927	-	-	-
Facilities acquisition and construction	110,890	-	1,377,668	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	3,317,577	-
Total disbursements	372,923	10,551	1,377,668	1,370,844	284,916	3,318,086	-
Excess (deficiency) of receipts over disbursements	(344,934)	(4,055)	(568,787)	112,732	91,807	(600,670)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	118,251	-	-	-	-	-	-
Transfers out	(184,844)	-	-	-	-	-	-
Total other financing sources (uses)	(66,593)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(411,527)	(4,055)	(568,787)	112,732	91,807	(600,670)	-
Cash and investments - ending	\$ 24,581	\$ 380,531	\$ 293,742	\$ 260,853	\$ 681,535	\$ 449,993	\$ 29,838

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Joint Services and Supply - Special Education Cooperative	West Central Indiana Special Service Center	Severe and Profound	Joint Services and Supply - Area Vocational School	West Central Indiana Vocational Education	Heating & Air Conditioning	CISCO Networking Academy Program
Cash and investments - beginning	\$ 46,612	\$ 192,827	\$ 12,890	\$ 65,116	\$ (13,987)	\$ 4,908	\$ 12,527
Receipts:							
Local sources	352,696	1,563,875	578,259	95,760	145,307	82,509	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	1,277	-	-	4,505	-	-
Total receipts	<u>352,696</u>	<u>1,565,152</u>	<u>578,259</u>	<u>95,760</u>	<u>149,812</u>	<u>82,509</u>	<u>-</u>
Disbursements:							
Instruction	144,437	-	533,367	92,277	145,110	70,534	-
Support services	203,805	1,510,665	18,591	583	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>348,242</u>	<u>1,510,665</u>	<u>551,958</u>	<u>92,860</u>	<u>145,110</u>	<u>70,534</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,454</u>	<u>54,487</u>	<u>26,301</u>	<u>2,900</u>	<u>4,702</u>	<u>11,975</u>	<u>-</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	5,172	19,329	-	1,932	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>5,172</u>	<u>19,329</u>	<u>-</u>	<u>1,932</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>9,626</u>	<u>73,816</u>	<u>26,301</u>	<u>4,832</u>	<u>4,702</u>	<u>11,975</u>	<u>-</u>
Cash and investments - ending	<u>\$ 56,238</u>	<u>\$ 266,643</u>	<u>\$ 39,191</u>	<u>\$ 69,948</u>	<u>\$ (9,285)</u>	<u>\$ 16,883</u>	<u>\$ 12,527</u>

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2015

	Health Careers Initiative	Entrepreneurship	Alternative Education	Early Intervention Grant	School Intervention and Career Counseling	Instructional Support	Adult and Continuing Education
Cash and investments - beginning	\$ 8,099	\$ 9,675	\$ 3,871	\$ -	\$ 891	\$ 1,246	\$ 5,453
Receipts:							
Local sources	35,551	52,245	-	-	-	4,689	6,000
Intermediate sources	-	-	-	-	12,251	-	-
State sources	-	-	17,755	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>35,551</u>	<u>52,245</u>	<u>17,755</u>	<u>-</u>	<u>12,251</u>	<u>4,689</u>	<u>6,000</u>
Disbursements:							
Instruction	31,258	50,952	17,184	-	-	6,890	867
Support services	-	-	-	-	13,142	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>31,258</u>	<u>50,952</u>	<u>17,184</u>	<u>-</u>	<u>13,142</u>	<u>6,890</u>	<u>867</u>
Excess (deficiency) of receipts over disbursements	<u>4,293</u>	<u>1,293</u>	<u>571</u>	<u>-</u>	<u>(891)</u>	<u>(2,201)</u>	<u>5,133</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>4,293</u>	<u>1,293</u>	<u>571</u>	<u>-</u>	<u>(891)</u>	<u>(2,201)</u>	<u>5,133</u>
Cash and investments - ending	<u>\$ 12,392</u>	<u>\$ 10,968</u>	<u>\$ 4,442</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (955)</u>	<u>\$ 10,586</u>

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Roberts Remedial Fund	Ora Hudson Trust	Even Start Assistance Programs	3-A-Day of Dairy	21ST- Century	Local Sources	Montgomery Co Ed Fund Grants
Cash and investments - beginning	\$ 16,508	\$ (147)	\$ 7,076	\$ 356	\$ 221	\$ (1,495)	\$ 17,877
Receipts:							
Local sources	3,800	650	181	-	577	29,740	11,275
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	100	-
Total receipts	3,800	650	181	-	577	29,840	11,275
Disbursements:							
Instruction	-	-	-	-	-	7,113	8,582
Support services	915	-	-	-	-	500	-
Noninstructional services	-	550	1,661	-	586	15,306	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	915	550	1,661	-	586	22,919	8,582
Excess (deficiency) of receipts over disbursements	2,885	100	(1,480)	-	(9)	6,921	2,693
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	2,885	100	(1,480)	-	(9)	6,921	2,693
Cash and investments - ending	\$ 19,393	\$ (47)	\$ 5,596	\$ 356	\$ 212	\$ 5,426	\$ 20,570

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Athletic Workers	Kathleen & John Steele Fund	Muffy- Even- Start	Fuel Up to Play 60	Women's Legacy Fund	Fuel Up to Play 60 Hoover	Fuel Up to Play 60 TMS
Cash and investments - beginning	\$ (1,574)	\$ 122	\$ 14,193	\$ 3,480	\$ 3,986	\$ 835	\$ 3,447
Receipts:							
Local sources	24,154	500	23,200	2,578	5,969	3,261	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>24,154</u>	<u>500</u>	<u>23,200</u>	<u>2,578</u>	<u>5,969</u>	<u>3,261</u>	<u>-</u>
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	26,090	-	9,314	4,362	5,193	1,219	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>26,090</u>	<u>-</u>	<u>9,314</u>	<u>4,362</u>	<u>5,193</u>	<u>1,219</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,936)</u>	<u>500</u>	<u>13,886</u>	<u>(1,784)</u>	<u>776</u>	<u>2,042</u>	<u>-</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(1,936)</u>	<u>500</u>	<u>13,886</u>	<u>(1,784)</u>	<u>776</u>	<u>2,042</u>	<u>-</u>
Cash and investments - ending	<u>\$ (3,510)</u>	<u>\$ 622</u>	<u>\$ 28,079</u>	<u>\$ 1,696</u>	<u>\$ 4,762</u>	<u>\$ 2,877</u>	<u>\$ 3,447</u>

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	Instruction Support	Computer Consortium/ Ed Tech Advance	Medicaid Reimbursement	Non-English Speaking Programs	School Technology	Performance Based Awards	Miscellaneous Programs
Cash and investments - beginning	\$ 11,733	\$ (21,586)	\$ 2,563	\$ 6,541	\$ 1,007	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	170,911
Intermediate sources	-	-	-	-	-	-	-
State sources	33,965	383,068	-	18,139	3,669	77,864	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>33,965</u>	<u>383,068</u>	<u>-</u>	<u>18,139</u>	<u>3,669</u>	<u>77,864</u>	<u>170,911</u>
Disbursements:							
Instruction	36,706	-	-	16,530	-	75,189	-
Support services	-	379,489	742	-	4,395	-	-
Noninstructional services	-	-	-	-	-	-	138,369
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>36,706</u>	<u>379,489</u>	<u>742</u>	<u>16,530</u>	<u>4,395</u>	<u>75,189</u>	<u>138,369</u>
Excess (deficiency) of receipts over disbursements	<u>(2,741)</u>	<u>3,579</u>	<u>(742)</u>	<u>1,609</u>	<u>(726)</u>	<u>2,675</u>	<u>32,542</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(2,741)</u>	<u>3,579</u>	<u>(742)</u>	<u>1,609</u>	<u>(726)</u>	<u>2,675</u>	<u>32,542</u>
Cash and investments - ending	<u>\$ 8,992</u>	<u>\$ (18,007)</u>	<u>\$ 1,821</u>	<u>\$ 8,150</u>	<u>\$ 281</u>	<u>\$ 2,675</u>	<u>\$ 32,542</u>

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Auto- Diesel Account	State Chronic Diseases	Secured School Safety Grant	Key Fobs	Formative Assessment Grant	After School Child Care - Hoover	After School Child Care - Hose
Cash and investments - beginning	\$ 3,316	\$ -	\$ (50,271)	\$ -	\$ -	\$ 7,516	\$ -
Receipts:							
Local sources	9,510	-	-	-	-	4,734	9,155
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	50,000	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	1,200	-	60	-	-	-
Total receipts	9,510	1,200	50,000	60	-	4,734	9,155
Disbursements:							
Instruction	9,703	-	-	-	-	-	-
Support services	-	-	49,729	-	-	-	-
Noninstructional services	-	1,069	-	-	-	51	91
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	9,703	1,069	49,729	-	-	51	91
Excess (deficiency) of receipts over disbursements	(193)	131	271	60	-	4,683	9,064
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	2,505
Transfers out	-	-	-	-	-	(5,010)	-
Total other financing sources (uses)	-	-	-	-	-	(5,010)	2,505
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(193)	131	271	60	-	(327)	11,569
Cash and investments - ending	\$ 3,123	\$ 131	\$ (50,000)	\$ 60	\$ -	\$ 7,189	\$ 11,569

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	After School Child Care - Nicholson	Early Intervention Grant	Title I	Title I FY 14-15	Stewart Homeless Assistance Act	IDEA	(IDEA, Part B) LEA Capacity Building (Sliver) Grants
Cash and investments - beginning	\$ -	\$ 19,356	\$ (24,851)	\$ -	\$ (1,152)	\$ (32,685)	\$ -
Receipts:							
Local sources	6,375	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	19,685	-	-	-	-	-
Federal sources	-	-	88,741	517,464	23,997	585,893	764
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>6,375</u>	<u>19,685</u>	<u>88,741</u>	<u>517,464</u>	<u>23,997</u>	<u>585,893</u>	<u>764</u>
Disbursements:							
Instruction	-	-	61,992	498,119	1,215	568,471	764
Support services	-	35,270	1,898	41,778	-	8,304	-
Noninstructional services	32	-	-	1,419	25,975	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>32</u>	<u>35,270</u>	<u>63,890</u>	<u>541,316</u>	<u>27,190</u>	<u>576,775</u>	<u>764</u>
Excess (deficiency) of receipts over disbursements	<u>6,343</u>	<u>(15,585)</u>	<u>24,851</u>	<u>(23,852)</u>	<u>(3,193)</u>	<u>9,118</u>	<u>-</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	2,505	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>2,505</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>8,848</u>	<u>(15,585)</u>	<u>24,851</u>	<u>(23,852)</u>	<u>(3,193)</u>	<u>9,118</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,848</u>	<u>\$ 3,771</u>	<u>\$ -</u>	<u>\$ (23,852)</u>	<u>\$ (4,345)</u>	<u>\$ (23,567)</u>	<u>\$ -</u>

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Preschool Handicap	Adult Basic Education	Vocational Ed Grant - 6260	Vocational Ed Grant - 6270	Manufacturing Career Pathway	Other Federal Programs	Improving Teacher Quality, No Child Left, Title II, Part A
Cash and investments - beginning	\$ -	\$ (1,770)	\$ -	\$ (38,721)	\$ -	\$ (8,797)	\$ (9,392)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	20,833	42,884	116,058	39,985	-	244,747	113,718
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	20,833	42,884	116,058	39,985	-	244,747	113,718
Disbursements:							
Instruction	20,833	41,828	117,709	1,264	-	-	-
Support services	-	3,259	-	-	-	25,039	109,184
Noninstructional services	-	-	-	-	-	259,258	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	20,833	45,087	117,709	1,264	-	284,297	109,184
Excess (deficiency) of receipts over disbursements	-	(2,203)	(1,651)	38,721	-	(39,550)	4,534
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	-	(2,203)	(1,651)	38,721	-	(39,550)	4,534
Cash and investments - ending	\$ -	\$ (3,973)	\$ (1,651)	\$ -	\$ -	\$ (48,347)	\$ (4,858)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Rural Schools and Low Income Program - Pass Through State	Title III - English Proficiency Migrant	Petty Cash Fund	Burgess Trust	Prepaid Food	Payroll Clearing	Totals
Cash and investments - beginning	\$ (762)	\$ (2,500)	\$ 50	\$ 6,435	\$ 9,151	\$ 40,172	\$ 9,479,772
Receipts:							
Local sources	-	-	-	-	-	-	13,571,537
Intermediate sources	-	-	-	-	-	-	12,273
State sources	-	-	-	-	-	-	16,248,845
Federal sources	3,425	29,419	-	-	-	-	2,931,106
Temporary loans	-	-	-	-	-	-	2,467,681
Other receipts	-	55	-	12	39,845	5,572,035	5,857,096
Total receipts	3,425	29,474	-	12	39,845	5,572,035	41,088,538
Disbursements:							
Instruction	4	-	-	-	-	-	12,333,282
Support services	8,659	26,973	-	-	-	-	11,093,746
Noninstructional services	-	-	-	-	-	-	2,245,307
Facilities acquisition and construction	-	-	-	-	-	-	1,613,644
Debt service	-	-	-	-	-	-	7,220,924
Nonprogrammed charges	-	-	-	-	38,901	5,590,128	8,946,606
Total disbursements	8,663	26,973	-	-	38,901	5,590,128	43,453,509
Excess (deficiency) of receipts over disbursements	(5,238)	2,501	-	12	944	(18,093)	(2,364,971)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	547,992
Transfers out	-	-	-	-	-	-	(547,992)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,238)	2,501	-	12	944	(18,093)	(2,364,971)
Cash and investments - ending	\$ (6,000)	\$ 1	\$ 50	\$ 6,447	\$ 10,095	\$ 22,079	\$ 7,114,801

CRAWFORDSVILLE 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
Cash and investments - beginning	\$ 1,740,271	\$ 906,402	\$ 810,110	\$ 113,132	\$ 459,063	\$ 286,449	\$ 156,020
Receipts:							
Local sources	70,238	2,054,064	2,384,528	486,006	910,581	817,055	283,090
Intermediate sources	23	-	-	-	-	-	-
State sources	16,038,210	-	30	-	-	-	-
Federal sources	128,223	-	-	-	-	-	-
Temporary loans	-	349,178	706,087	113,724	560,700	446,553	-
Other receipts	143,115	-	-	-	8,718	6,721	2,515
Total receipts	<u>16,379,809</u>	<u>2,403,242</u>	<u>3,090,645</u>	<u>599,730</u>	<u>1,479,999</u>	<u>1,270,329</u>	<u>285,605</u>
Disbursements:							
Instruction	9,697,092	-	-	-	-	-	-
Support services	6,268,028	-	56,851	-	961,117	757,142	350
Noninstructional services	369,207	-	-	-	-	-	-
Facilities acquisition and construction	22,991	-	-	-	101,538	-	-
Debt service	-	2,142,533	2,457,556	460,490	617,997	397,496	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>16,357,318</u>	<u>2,142,533</u>	<u>2,514,407</u>	<u>460,490</u>	<u>1,680,652</u>	<u>1,154,638</u>	<u>350</u>
Excess (deficiency) of receipts over disbursements	<u>22,491</u>	<u>260,709</u>	<u>576,238</u>	<u>139,240</u>	<u>(200,653)</u>	<u>115,691</u>	<u>285,255</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	214,357	-	-
Transfers out	(412,133)	-	-	-	-	-	(278,763)
Total other financing sources (uses)	<u>(412,133)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>214,357</u>	<u>-</u>	<u>(278,763)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(389,642)</u>	<u>260,709</u>	<u>576,238</u>	<u>139,240</u>	<u>13,704</u>	<u>115,691</u>	<u>6,492</u>
Cash and investments - ending	<u>\$ 1,350,629</u>	<u>\$ 1,167,111</u>	<u>\$ 1,386,348</u>	<u>\$ 252,372</u>	<u>\$ 472,767</u>	<u>\$ 402,140</u>	<u>\$ 162,512</u>

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Rainy Day	Retirement/ Severance Bond	Construction	School Lunch	Textbook Rental	Self- Insurance	Levy Excess
Cash and investments - beginning	\$ 24,581	\$ 380,531	\$ 293,742	\$ 260,853	\$ 681,535	\$ 449,993	\$ 29,838
Receipts:							
Local sources	-	(6,490)	784	471,927	228,152	2,493,454	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	169,522	-	-
Federal sources	-	-	-	1,058,942	-	-	-
Temporary loans	-	-	1,675,984	-	-	-	-
Other receipts	(1)	-	5,079	39,755	300	-	-
Total receipts	(1)	(6,490)	1,681,847	1,570,624	397,974	2,493,454	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	20,000	-	-	3,112	445,484	983	-
Noninstructional services	-	-	-	1,736,217	-	-	-
Facilities acquisition and construction	8,604	-	1,680,746	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	3,008,956	-
Total disbursements	28,604	-	1,680,746	1,739,329	445,484	3,009,939	-
Excess (deficiency) of receipts over disbursements	(28,605)	(6,490)	1,101	(168,705)	(47,510)	(516,485)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	278,763	-	-	-	-	385,700	-
Transfers out	(214,357)	-	-	-	-	-	-
Total other financing sources (uses)	64,406	-	-	-	-	385,700	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	35,801	(6,490)	1,101	(168,705)	(47,510)	(130,785)	-
Cash and investments - ending	\$ 60,382	\$ 374,041	\$ 294,843	\$ 92,148	\$ 634,025	\$ 319,208	\$ 29,838

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Joint Services and Supply - Special Education Cooperative	West Central Indiana Special Service Center	Severe and Profound	Joint Services and Supply - Area Vocational School	West Central Indiana Vocational Education	Heating & Air Conditioning	CISCO Networking Academy Program
Cash and investments - beginning	\$ 56,238	\$ 266,643	\$ 39,191	\$ 69,948	\$ (9,285)	\$ 16,883	\$ 12,527
Receipts:							
Local sources	365,707	1,610,655	530,802	102,421	64,514	70,251	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	2,155	8,880	-	805	-	-	-
Total receipts	367,862	1,619,535	530,802	103,226	64,514	70,251	-
Disbursements:							
Instruction	145,257	-	592,861	76,273	39,551	77,745	-
Support services	220,784	1,449,459	18,913	9,514	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	366,041	1,449,459	611,774	85,787	39,551	77,745	-
Excess (deficiency) of receipts over disbursements	1,821	170,076	(80,972)	17,439	24,963	(7,494)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	3,017	11,275	-	1,127	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	3,017	11,275	-	1,127	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,838	181,351	(80,972)	18,566	24,963	(7,494)	-
Cash and investments - ending	\$ 61,076	\$ 447,994	\$ (41,781)	\$ 88,514	\$ 15,678	\$ 9,389	\$ 12,527

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Health Careers Initiative	Entrepreneurship	Alternative Education	Early Intervention Grant	School Intervention and Career Counseling	Instructional Support	Adult and Continuing Education
Cash and investments - beginning	\$ 12,392	\$ 10,968	\$ 4,442	\$ -	\$ -	\$ (955)	\$ 10,586
Receipts:							
Local sources	32,420	53,602	-	-	-	7,175	7,000
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	19,745	14,052	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	32,420	53,602	19,745	14,052	-	7,175	7,000
Disbursements:							
Instruction	35,173	54,983	19,209	918	-	3,617	3,614
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	585	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	35,173	54,983	19,209	1,503	-	3,617	3,614
Excess (deficiency) of receipts over disbursements	(2,753)	(1,381)	536	12,549	-	3,558	3,386
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	(2,753)	(1,381)	536	12,549	-	3,558	3,386
Cash and investments - ending	\$ 9,639	\$ 9,587	\$ 4,978	\$ 12,549	\$ -	\$ 2,603	\$ 13,972

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	Roberts Remedial Fund	Ora Hudson Trust	Even Start Assistance Programs	3-A-Day of Dairy	21ST- Century	Local Sources	Montgomery Co Ed Fund Grants
Cash and investments - beginning	\$ 19,393	\$ (47)	\$ 5,596	\$ 356	\$ 212	\$ 5,426	\$ 20,570
Receipts:							
Local sources	4,000	650	2,860	-	-	19,808	14,820
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	4,000	650	2,860	-	-	19,808	14,820
Disbursements:							
Instruction	-	-	-	-	-	7,164	16,451
Support services	208	-	-	-	-	-	-
Noninstructional services	-	-	1,938	-	-	22,615	44
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	208	-	1,938	-	-	29,779	16,495
Excess (deficiency) of receipts over disbursements	3,792	650	922	-	-	(9,971)	(1,675)
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	3,792	650	922	-	-	(9,971)	(1,675)
Cash and investments - ending	\$ 23,185	\$ 603	\$ 6,518	\$ 356	\$ 212	\$ (4,545)	\$ 18,895

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

	Athletic Workers	Kathleen & John Steele Fund	Muffy- Even- Start	Fuel Up to Play 60	Women's Legacy Fund	Fuel Up to Play 60 Hoover	Fuel Up to Play 60 TMS
Cash and investments - beginning	\$ (3,510)	\$ 622	\$ 28,079	\$ 1,696	\$ 4,762	\$ 2,877	\$ 3,447
Receipts:							
Local sources	23,244	500	13,200	3,000	900	3,634	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	23,244	500	13,200	3,000	900	3,634	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	755	-	-
Noninstructional services	21,945	500	10,322	1,966	3,944	3,519	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	21,945	500	10,322	1,966	4,699	3,519	-
Excess (deficiency) of receipts over disbursements	1,299	-	2,878	1,034	(3,799)	115	-
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	1,299	-	2,878	1,034	(3,799)	115	-
Cash and investments - ending	\$ (2,211)	\$ 622	\$ 30,957	\$ 2,730	\$ 963	\$ 2,992	\$ 3,447

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

	Instruction Support	Computer Consortium/ Ed Tech Advance	Medicaid Reimbursement	Non-English Speaking Programs	School Technology	Performance Based Awards	Miscellaneous Programs
Cash and investments - beginning	\$ 8,992	\$ (18,007)	\$ 1,821	\$ 8,150	\$ 281	\$ 2,675	\$ 32,542
Receipts:							
Local sources	-	-	-	-	-	-	119,541
Intermediate sources	-	-	-	-	-	-	-
State sources	35,146	236,340	12,220	39,152	4,404	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>35,146</u>	<u>236,340</u>	<u>12,220</u>	<u>39,152</u>	<u>4,404</u>	<u>-</u>	<u>119,541</u>
Disbursements:							
Instruction	31,543	-	-	31,251	-	-	-
Support services	-	371,978	1,480	-	3,521	-	-
Noninstructional services	-	-	-	-	-	-	128,610
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>31,543</u>	<u>371,978</u>	<u>1,480</u>	<u>31,251</u>	<u>3,521</u>	<u>-</u>	<u>128,610</u>
Excess (deficiency) of receipts over disbursements	<u>3,603</u>	<u>(135,638)</u>	<u>10,740</u>	<u>7,901</u>	<u>883</u>	<u>-</u>	<u>(9,069)</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>3,603</u>	<u>(135,638)</u>	<u>10,740</u>	<u>7,901</u>	<u>883</u>	<u>-</u>	<u>(9,069)</u>
Cash and investments - ending	<u>\$ 12,595</u>	<u>\$ (153,645)</u>	<u>\$ 12,561</u>	<u>\$ 16,051</u>	<u>\$ 1,164</u>	<u>\$ 2,675</u>	<u>\$ 23,473</u>

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

	Auto- Diesel Account	State Chronic Diseases	Secured School Safety Grant	Key Fobs	Formative Assessment Grant	After School Child Care - Hoover	After School Child Care - Hose
Cash and investments - beginning	\$ 3,123	\$ 131	\$ (50,000)	\$ 60	\$ -	\$ 7,189	\$ 11,569
Receipts:							
Local sources	9,690	-	-	-	-	3,831	10,240
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	50,000	-	21,788	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	1,069	-	40	-	-	-
Total receipts	9,690	1,069	50,000	40	21,788	3,831	10,240
Disbursements:							
Instruction	8,802	-	-	-	-	-	-
Support services	-	-	1,273	-	14,871	-	-
Noninstructional services	-	-	-	20	-	143	118
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	8,802	-	1,273	20	14,871	143	118
Excess (deficiency) of receipts over disbursements	888	1,069	48,727	20	6,917	3,688	10,122
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	888	1,069	48,727	20	6,917	3,688	10,122
Cash and investments - ending	\$ 4,011	\$ 1,200	\$ (1,273)	\$ 80	\$ 6,917	\$ 10,877	\$ 21,691

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

	After School Child Care - Nicholson	Early Intervention Grant	Title I	Title I FY 14-15	Stewart Homeless Assistance Act	IDEA	(IDEA, Part B) LEA Capacity Building (Sliver) Grants
Cash and investments - beginning	\$ 8,848	\$ 3,771	\$ -	\$ (23,852)	\$ (4,345)	\$ (23,567)	\$ -
Receipts:							
Local sources	7,560	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	494,286	99,820	26,968	563,235	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	7,560	-	494,286	99,820	26,968	563,235	-
Disbursements:							
Instruction	-	-	482,950	67,483	-	573,970	-
Support services	-	3,771	46,289	7,779	-	1,027	-
Noninstructional services	128	-	1,964	708	23,568	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	128	3,771	531,203	75,970	23,568	574,997	-
Excess (deficiency) of receipts over disbursements	7,432	(3,771)	(36,917)	23,850	3,400	(11,762)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,432	(3,771)	(36,917)	23,850	3,400	(11,762)	-
Cash and investments - ending	\$ 16,280	\$ -	\$ (36,917)	\$ (2)	\$ (945)	\$ (35,329)	\$ -

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

	Preschool Handicap	Adult Basic Education	Vocational Ed Grant - 6260	Vocational Ed Grant - 6270	Manufacturing Career Pathway	Other Federal Programs	Improving Teacher Quality, No Child Left, Title II, Part A
Cash and investments - beginning	\$ -	\$ (3,973)	\$ (1,651)	\$ -	\$ -	\$ (48,347)	\$ (4,858)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	20,750	29,531	16,112	47,812	134,283	291,506	106,009
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	300	-	-
Total receipts	<u>20,750</u>	<u>29,531</u>	<u>16,112</u>	<u>47,812</u>	<u>134,583</u>	<u>291,506</u>	<u>106,009</u>
Disbursements:							
Instruction	20,750	33,914	14,461	65,597	175,497	-	-
Support services	-	3,951	-	-	-	19,776	105,537
Noninstructional services	-	-	-	-	-	226,053	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>20,750</u>	<u>37,865</u>	<u>14,461</u>	<u>65,597</u>	<u>175,497</u>	<u>245,829</u>	<u>105,537</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(8,334)</u>	<u>1,651</u>	<u>(17,785)</u>	<u>(40,914)</u>	<u>45,677</u>	<u>472</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>(8,334)</u>	<u>1,651</u>	<u>(17,785)</u>	<u>(40,914)</u>	<u>45,677</u>	<u>472</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (12,307)</u>	<u>\$ -</u>	<u>\$ (17,785)</u>	<u>\$ (40,914)</u>	<u>\$ (2,670)</u>	<u>\$ (4,386)</u>

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

	Rural Schools and Low Income Program - Pass Through State	Title III - English Proficiency Migrant	Petty Cash Fund	Burgess Trust	Prepaid Food	Payroll Clearing	Totals
Cash and investments - beginning	\$ (6,000)	\$ 1	\$ 50	\$ 6,447	\$ 10,095	\$ 22,079	\$ 7,114,801
Receipts:							
Local sources	-	-	-	-	-	-	13,275,414
Intermediate sources	-	-	-	-	-	-	23
State sources	-	-	-	-	-	-	16,640,609
Federal sources	29,191	25,995	-	-	-	-	3,072,663
Temporary loans	-	-	-	-	-	-	3,852,226
Other receipts	-	-	-	6	41,481	5,482,132	5,743,070
Total receipts	29,191	25,995	-	6	41,481	5,482,132	42,584,005
Disbursements:							
Instruction	-	-	-	-	-	-	12,276,126
Support services	39,884	26,928	-	-	-	-	10,860,765
Noninstructional services	-	-	-	-	-	-	2,554,114
Facilities acquisition and construction	-	-	-	-	-	-	1,813,879
Debt service	-	-	-	-	-	-	6,076,072
Nonprogrammed charges	-	-	-	-	40,060	5,484,684	8,533,700
Total disbursements	39,884	26,928	-	-	40,060	5,484,684	42,114,656
Excess (deficiency) of receipts over disbursements	(10,693)	(933)	-	6	1,421	(2,552)	469,349
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	894,239
Transfers out	-	-	-	-	-	-	(905,253)
Total other financing sources (uses)	-	-	-	-	-	-	(11,014)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,693)	(933)	-	6	1,421	(2,552)	458,335
Cash and investments - ending	\$ (16,693)	\$ (932)	\$ 50	\$ 6,453	\$ 11,516	\$ 19,527	\$ 7,573,137

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental Activities:				
Crawfordsville Elementary School Building Corporation	Remodel of Elementary	\$ 1,557,500	1999	2019
Crawfordsville Tuttle School Building Corporation	Reconstruction of Middle School	1,880,000	2013	2032

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Pension	\$ 2,815,000	\$ 417,250
General obligation bonds	Geo Thermal	1,341,000	161,716
Tax anticipation warrants	Temporary Loan	1,754,036	1,772,639
Notes and loans payable	Common School A1755	141,211	41,657
Notes and loans payable	Common School A1678	127,356	43,619
Notes and loans payable	Common School A1811	128,836	33,417
Notes and loans payable	Common School A1861	21,750	14,681
Notes and loans payable	Common School A0618	1,431,621	129,947
Notes and loans payable	Common School A1885	195,570	45,307
Notes and loans payable	Bus Lease	59,729	20,100
Notes and loans payable	Bus Lease	98,146	21,702
Notes and loans payable	Bus Lease	233,628	50,330
Notes and loans payable	Common School A0592	1,119,935	118,713
Notes and loans payable	Common School A1632	85,000	43,244
Notes and loans payable	Common School A0612	<u>438,802</u>	<u>42,376</u>
Total governmental activities		<u>9,991,620</u>	<u>2,956,698</u>
Totals		<u>\$ 9,991,620</u>	<u>\$ 2,956,698</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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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 CRAWFORDSVILLE COMMUNITY SCHOOL  
CORPORATION, MONTGOMERY COUNTY, INDIANA

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

We have audited the Crawfordsville 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.

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

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2014 to June 30, 2016.

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

**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 item 2016-004. Our opinion on the 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**

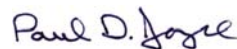
Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over 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.

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, and 2016-004 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

August 21, 2018

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#### 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.

CRAWFORDSVILLE 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	Indiana Department of Education	10.553	FY 2014-15 FY 2015-16	\$ - -	\$ 267,167 -	\$ - -	\$ - 256,914
Total - School Breakfast Program				-	267,167	-	256,914
National School Lunch Program	Indiana Department of Education	10.555	FY 2014-15 FY 2015-16	- -	749,066 -	- -	- 831,477
Commodities			FY 2014-15 FY 2015-16	- -	84,639 -	- -	- 89,535
Total - National School Lunch Program				-	833,705	-	921,012
Total - Child Nutrition Cluster				-	1,100,872	-	1,177,927
Total - Department of Agriculture				-	1,100,872	-	1,177,927
<u>Department of Education</u>							
Special Education Cluster (IDEA)							
Special Education_Grants to States	Indiana Department of Education	84.027					
Part B			14213-062-PN01	-	12,066	-	-
Part B			14214-062-PN01	-	66,124	-	-
Part B			14215-062-PN01	-	500,946	-	84,944
Part B			14216-062-PN01	-	-	-	478,291
Part B TA			99914-62-TA01	-	7,522	-	-
Total - Special Education_Grants to States				-	586,657	-	563,235
Special Education_Preschool Grants	Indiana Department of Education	84.173					
Preschool			45715-062-PN01	-	20,833	-	-
Preschool			45716-062-PN01	-	-	-	20,750
Total - Special Education_Preschool Grants				-	20,833	-	20,750
Total - Special Education Cluster (IDEA)				-	607,490	-	583,985
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I			14-5855	-	88,741	-	-
Title I			15-5855	-	517,464	-	99,820
Title I			16-5855	-	-	-	494,286
Total - Title I Grants to Local Educational Agencies				-	606,205	-	594,106
Career and Technical Education -- Basic Grants to States	Indiana Department of Education	84.048					
Perkins			13-4700-5855	-	39,986	-	-
Perkins			14-4700-5855	-	116,058	-	-
Perkins			15-4700-5855	-	-	-	16,112
Perkins			16-4700-5855	-	-	-	47,812

CRAWFORDSVILLE 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
Perkins Rural Grant			A58-5-15CI-2765	-	-	-	99,998
Perkins Rural Grant			A58-6-16CI-3240	-	-	-	34,285
Total - Career and Technical Education -- Basic Grants to States				-	156,044	-	198,206
Education for Homeless Children and Youth	Indiana Department of Education	84.196					
McKinney-Vento			EDS#A58-4-14SS-1781	-	2,309	-	-
McKinney-Vento			EDS#A58-4-16SS-1781	-	-	-	18,656
McKinney-Vento			EDS#A58-5-15SS-2319	-	21,688	-	8,312
Total - Education for Homeless Children and Youth				-	23,997	-	26,968
Twenty-First Century Community Learning Centers	Indiana Department of Education	84.287					
21st Century			A58-0-10DL-098	-	8,797	-	-
21st Century			A58-5-15DL-2125	-	-	-	236,471
21st Century			A58-5-15DL-2125	-	235,950	-	55,035
Total - Twenty-First Century Community Learning Centers				-	244,747	-	291,506
Rural Education	Indiana Department of Education	84.358					
Rural and Low Income			7000S35B140014	-	-	-	29,191
Rural and Low Income			7000S35B120014	-	3,425	-	-
Total - Rural Education				-	3,425	-	29,191
English Language Acquisition State Grants	Indiana Department of Education	84.365					
Title III			01114-014-PN01	-	4,246	-	-
Title III			01115-077-PN01	-	25,173	-	6,014
Title III			01116-078-PN01	-	-	-	19,981
Total - English Language Acquisition State Grants				-	29,419	-	25,995
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
Title II, Part A			12-5855	-	20,871	-	-
Title II, Part A			13-5855	-	92,847	-	12,609
Title II, Part A			14-5855	-	-	-	93,400
Total - Supporting Effective Instruction State Grants				-	113,718	-	106,009
Total Department of Education				-	1,785,045	-	1,855,967
Total federal awards expended				\$ -	\$ 2,885,916	\$ -	\$ 3,033,893

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

CRAWFORDSVILLE 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.

CRAWFORDSVILLE 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?	yes

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:	Unmodified
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:

CFDA Number	Name of Federal Program or Cluster
	Child Nutrition Cluster
	Special Education Cluster (IDEA)
84.010	Title I Grants to Local Educational Agencies
84.287	Twenty-First Century Community Learning Centers

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	no
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**Section II - Financial Statement Findings**

**FINDING 2016-001**

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

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2014-001.

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

*Condition*

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

The School Corporation had not established internal controls over the financial award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the School Corporation's SEFA. The Treasurer prepared the federal award information entered into Gateway without a control in place to prevent, or detect and correct, errors prior to submission.

*Context*

The SEFA presented for audit contained the following errors:

1. The National School Lunch Program expenditures were understated by \$117,154 and \$118,985 for the school years 2014-2015 and 2015-2016, respectively.
2. The Special Education Grants to States expenditures were overstated by \$1,147 for the school year 2014-2015.

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

*Criteria*

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

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

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

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

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

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

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

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

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

*Cause*

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

*Effect*

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

*Recommendation*

We recommended that the School Corporation's management establish controls related to the preparation of the SEFA.

*Views of Responsible Officials*

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

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

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

***FINDING 2016-002***

Subject: Title I Grants to Local Educational Agencies - Special Tests and Provisions - Schoolwide Programs  
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): 14-5855, 15-5855, 16-5855  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Special Tests and Provisions - Schoolwide Programs  
Audit Finding: Material Weakness

*Condition*

An internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions - Schoolwide Programs compliance requirement.

The School Corporation did not document reviews of the comprehensive needs assessment, comprehensive plan, annual evaluation, and revision of the schoolwide plan or the component requirements for the schoolwide plan.

*Context*

The lack of controls was a systemic issue, which occurred 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. . . ."

*Cause*

Management had not developed a system of internal controls that would have ensured compliance with the Special Tests and Provisions - Schoolwide Programs compliance requirement.

*Effect*

The failure to establish an internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the Special Tests and Provisions - Schoolwide Programs compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

CRAWFORDSVILLE 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 grant agreement and the Special Tests and Provisions - Schoolwide Programs 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 - Cash Management, Special Tests and Provisions -  
Verification of Free and Reduced Price Applications (NSLP)

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): FY 2014-15, FY 2015-16

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Special Tests and Provisions - Verification  
of Free and Reduced Price Applications (NSLP)

Audit Finding: Material Weakness

*Condition*

An 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 and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirements.

*Cash Management*

The School Corporation had not designed nor implemented adequate policies and procedures to ensure that the School Lunch fund monthly cash balances (net cash resources) were limited to the three months average expenditures in accordance with the Cash Management compliance requirement. There were no employees verifying this requirement.

*Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP)*

The School Corporation had not designed nor implemented adequate policies and procedures to ensure that verifications of eligibility determinations for free and reduced price meals were accurate. Only one employee was involved in the verification process without oversight or review by a separate knowledgeable individual.

*Context*

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

CRAWFORDSVILLE 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. . . ."

*Cause*

Management had not developed a system of internal controls that would have ensured compliance with the Cash Management and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirements.

*Effect*

The failure to establish an internal control system, which would include segregation of duties, placed the School Corporation at risk of noncompliance with the grant agreement and the Cash Management and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirements.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

*Views of Responsible Officials*

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

**FINDING 2016-004**

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): 14213-062-PN01, 14214-062-PN01,  
14215-062-PN01, 14216-062-PN01,  
99914-62-TA01, 45715-062-PN01,  
45716-062-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Other Matters

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

*Condition*

An 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.

The School Corporation did not maintain proper Semi-Annual Certifications and time and effort records on all full and part-time employees paid from the Special Education Cluster (IDEA) for the audit period. During both years under audit, the School Corporation did not complete any of the time and effort reporting required under the Special Education Cluster (IDEA).

*Context*

The lack of controls and noncompliance were systemic issues, which occurred 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. . . ."

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

". . . (3) 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.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non-Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases, or
- (e) An unallowable activity and a direct or indirect cost activity. . . ."

*Cause*

Management had not developed a system of internal controls that would have ensured compliance with the Allowable Costs/Cost Principles compliance requirement.

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

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with 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.

#### AUDITEE-PREPARED DOCUMENTS

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



# CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION

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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2014-001**

Fiscal year in which the finding initially occurred: FY2014  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Cathy Moffett  
Contact Phone Number: 765-362-2342

#### Status of the Audit Finding:

Corrected by having Superintendent go over figures and sign off before report is sent in.

### **FINDING 2014-002**

Fiscal year in which the finding initially occurred: FY2014  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Cathy Moffett  
Contact Phone Number: 765-362-2342

A list of all receipts is printed out at the end of the month and is given to the Superintendent to check along with the bank statements, Fund Report and Cash Book Balances.

#### Status of the Audit Finding:

In the process of becoming compliant with the new regulation of having an Internal Control Policy we looked at ways as a corporation to comply with the State Board of Accounts regulations.

### **FINDING 2014-003**

Fiscal year in which the finding initially occurred: FY2014  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Cathy Moffett  
Contact Phone Number: 765-362-2342

#### Status of the Audit Finding:

This finding has taken care of itself since we no longer use Special Education Money for equipment purposes. All the grant money is used for salary and benefits except the proportionate share set aside which is used normally for professional development material that is available to the nonpublic parents. In case we do purchase equipment for this grant or any other Federal Grant we will use the forms that are approved by the State Board of Accounts.



# CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION

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## FINDING 2014-004

Fiscal year in which the finding initially occurred: FY 2014  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Dr. Rex Ryker  
Contact Phone Number: 765-362-2342

### Status of the Audit Finding:

The Assistant Superintendent and the Food Services Director for Chartwells have monthly meetings to discuss these issues.

## FINDING 2014-005

Fiscal year in which the finding initially occurred: FY 2014  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Dr. Rex Ryker  
Contact Phone Number: 765-362-2342

### Status of the Audit Finding:

Paid lunch equity is computed by the Food Service Director, is reviewed by Assistant Superintendent and approved by the local school board.

Purpose: Verify the accuracy of the Prior Period Audit Findings.

Source: Cathy Moffett, Treasurer

Procedure: Obtain the Schedule of Prior Audit Findings and verify the information presented.

Conclusion: The Schedule accurately states the current status of the prior findings.

  
\_\_\_\_\_  
(Signature)

Treasurer  
\_\_\_\_\_  
(Title)

7-19-2018  
\_\_\_\_\_  
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



**CORRECTIVE ACTION PLAN**

**Finding 2016-001-Subject Preparation of the Schedule of Expenditures of Federal Awards**

Contact Person Responsible for Corrective Action: Cathy Moffett

Contact Phone Number: 765-362-2342

As well as the internal control measures that were put into place after the audit conducted on the 07/01/12 to 06/30/14 school year the school corporation will add another layer of control to prevent, or detect and correct, errors. As well as being reviewed by the Superintendent prior to submission the Ledger of Expenditures and Receipts will also be printed and available for the Superintendent to Review. This was not done for the Schedule of Expenditures of Federal Rewards (SEFA) for 2016-2017 and 2017-2018 due to the timing of the audit and the (SEFA) reports had already been submitted.

Anticipated Completion Date: 2019 Report Due Date

**Finding 2016-2-Title I Grants Special Test and Provisions**

Contact Person Responsible For Corrective Action Plan: Krystal Nicholas

Contact Phone Number 765-362-2992

This finding will be corrected by making our School Improvement Plan available on line as well as reviewed with the Title I School staff on a yearly basis. This finding was not corrected for the 07/01/2016 to 06/30/18 due to the timing of this audit.

Anticipated Completion Date 2018-2019 School Year

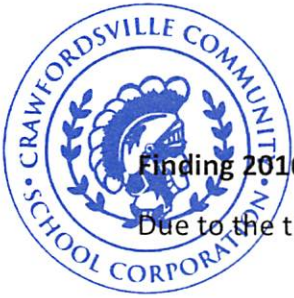
**Finding 2016-3**

Contact Person Responsible For Corrective Action Plan: Dr. Rex Ryker

Contact Phone Number 765-362-2342

This finding will be corrected by having another person reviewing and signing off on the verification of the Free and Reduced Applications. This finding was not corrected for the 07/01/2016 to 06/30/18 due to the timing of this audit.

Anticipated Completion Date 2018-2019 School Year



# CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION

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## Finding 2016-4

Due to the timing of this finding the guidelines have since changed.

J. Scott Baulig  
(Signature)

Superintendent  
(Title)

8-21-2018  
(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/>.