

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

CENTRAL NINE CAREER CENTER
JOHNSON COUNTY, INDIANA

July 1, 2015 to June 30, 2017



FILED
01/11/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Cindy Payton	07-01-15 to 06-30-19
Director	David Edds Nicole Otte	07-01-15 to 06-30-16 07-01-16 to 06-30-19
President of the School Board	Bill Maschmeyer Greg Waltz Michael Metzger	01-01-15 to 02-11-15 02-12-15 to 02-08-17 02-09-17 to 02-13-19



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CENTRAL NINE CAREER CENTER, JOHNSON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Central Nine Career Center (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2015 to June 30, 2017, 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, 2015 to June 30, 2017.

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, 2015 to June 30, 2017, 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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 November 26, 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

November 26, 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 CENTRAL NINE CAREER CENTER, JOHNSON 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 Central Nine Career Center (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2015 to June 30, 2017, and the related notes to the financial statement, and have issued our report thereon dated November 26, 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.

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 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. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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

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

November 26, 2018

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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CENTRAL NINE CAREER CENTER
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2016 and 2017

Fund	Cash and Investments 07-01-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17
General	\$ 2,029,132	\$ 3,826,671	\$ 3,506,552	\$ -	\$ 2,349,251	\$ 3,657,049	\$ 3,626,189	\$ -	\$ 2,380,111
Capital Projects	1,480,387	1,141,013	766,043	-	1,855,357	1,107,638	922,124	-	2,040,871
School Transportation	60,400	40,270	20,813	-	79,857	38,428	18,032	-	100,253
School Bus Replacement	49,500	-	-	500	50,000	-	-	-	50,000
Rainy Day	531,421	-	76,732	69,005	523,694	76,732	-	-	600,426
Post-Retirement/Severance Future Benefits	234,736	-	-	-	234,736	-	-	-	234,736
Textbook Rental	41,443	16,710	34,552	-	23,601	15,700	23,565	-	15,736
Repair and Replacement	-	-	-	-	-	24,343	23,912	-	431
Self-Insurance	-	-	-	-	-	9,900	9,900	-	-
Flower Fund	55	-	55	-	-	-	-	-	-
Scholarships and Awards	95,317	-	-	-	95,317	-	7,500	-	87,817
Construction, Remodeling, and Equipping Buildings	-	20,431	78,894	58,463	-	80	126,276	226,826	100,630
Staff Activity Fund	2,417	990	1,846	-	1,561	492	860	-	1,193
Tech Prep	(11,259)	101,238	89,819	-	160	-	-	-	160
CTE Innovations Match 14/15	4,600	-	-	-	4,600	-	-	-	4,600
Adult and Continuing Education	1,447	241,719	220,160	(23,006)	-	212,976	203,948	-	9,028
Adult Ed (St Support) 14/15	(1,182)	1,182	-	-	-	-	-	-	-
Adult Ed (St Support) 15/16	-	149,999	212,337	-	(62,338)	-	(62,338)	-	-
Adult Basic Ed (St Support) 16/17	-	-	-	-	-	356,299	659,945	-	(303,646)
School Technology	295,298	21,873	-	14,400	331,571	30,714	-	-	362,285
Performance Based Awards	-	16,950	16,950	-	-	22,095	22,095	-	-
Adult Basic Education	-	648,030	683,156	-	(35,126)	61,862	26,736	-	-
Adult Basic Ed Grant 16/17	-	-	-	-	-	136,828	266,305	-	(129,477)
Adult Ed Civics Grant 14/15	-	128,750	174,472	-	(45,722)	94,413	48,691	-	-
Adult Ed Civics Grant 16/17	-	-	-	-	-	143,221	169,185	-	(25,964)
Adult Basic Ed Grant 14/15	(223,283)	224,001	718	-	-	-	-	-	-
Adult Ed Civics Grant 14/15	(52,280)	102,595	50,315	-	-	-	-	-	-
Abe Professional Development Grant 14/15	(4,618)	4,952	334	-	-	-	-	-	-
EL Civics Professional Development 14/15	(2,000)	2,005	5	-	-	-	-	-	-
Perkins Grant 14/15	(106,830)	237,286	130,456	-	-	-	-	-	-
Perkins Grant 15/16	-	354,733	440,912	-	(86,179)	215,226	129,047	-	-
Perkins Grant 16/17	-	-	-	-	-	382,342	423,807	-	(41,465)
Work Ethic Certification Grant	-	-	-	-	-	-	3,775	-	(3,775)
Payroll Withholdings	14,627	853,597	854,587	-	13,637	908,473	908,221	-	1,830,331
Totals	\$ 4,439,328	\$ 8,134,995	\$ 7,359,708	\$ 119,362	\$ 5,333,977	\$ 7,494,811	\$ 7,557,775	\$ 226,826	\$ 5,497,838

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

CENTRAL NINE CAREER CENTER
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.

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.

CENTRAL NINE CAREER CENTER
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

Other receipts. Amounts received from various sources, including, but not limited to, the following: return of petty cash, return of cash change, insurance claims for losses, sale of securities, and other receipts not listed in another category above.

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.

Facilities acquisition and construction. Amounts disbursed for the acquisition, development, construction, and improvement of new and existing facilities.

Nonprogrammed charges. Amounts disbursed for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

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:

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.

CENTRAL NINE CAREER CENTER
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 3. Deposits and Investments

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

State statutes authorize the School Corporation to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 4. 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.

CENTRAL NINE CAREER CENTER
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. 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.

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:

CENTRAL NINE CAREER CENTER
NOTES TO FINANCIAL STATEMENT
(Continued)

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 6. *Negative Receipts and Disbursements*

The financial statement contains some disbursements which appear as a negative entry. This is a result of corrections made to move expenses from the Adult Ed (St Support) 15/16 fund to the Adult Ed (St Support) 16/17 fund.

Note 7. *Cash Balance Deficits*

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursement grants. The reimbursement for expenditures made by the School Corporation were not received by June 30, 2016 and 2017.

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.

CENTRAL NINE CAREER CENTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	General	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Post- Retirement/ Severance Future Benefits	Textbook Rental
Cash and investments - beginning	\$ 2,029,132	\$ 1,480,387	\$ 60,400	\$ 49,500	\$ 531,421	\$ 234,736	\$ 41,443
Receipts:							
Local sources	3,735,903	1,141,013	40,270	-	-	-	16,710
State sources	88,972	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	1,796	-	-	-	-	-	-
Total receipts	3,826,671	1,141,013	40,270	-	-	-	16,710
Disbursements:							
Instruction	2,343,862	-	-	-	-	-	-
Support services	1,162,690	524,349	20,813	-	-	-	34,552
Facilities acquisition and construction	-	241,694	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	76,732	-	-
Total disbursements	3,506,552	766,043	20,813	-	76,732	-	34,552
Excess (deficiency) of receipts over disbursements	320,119	374,970	19,457	-	(76,732)	-	(17,842)
Other financing sources (uses):							
Sale of capital assets	-	-	-	500	-	-	-
Transfers in	-	-	-	-	69,005	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	500	69,005	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	320,119	374,970	19,457	500	(7,727)	-	(17,842)
Cash and investments - ending	\$ 2,349,251	\$ 1,855,357	\$ 79,857	\$ 50,000	\$ 523,694	\$ 234,736	\$ 23,601

CENTRAL NINE CAREER CENTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	Repair and Replacement	Self- Insurance	Flower Fund	Scholarships and Awards	Construction, Remodeling, and Equipping Buildings	Staff Activity Fund	Tech Prep
Cash and investments - beginning	\$ -	\$ -	\$ 55	\$ 95,317	\$ -	\$ 2,417	\$ (11,259)
Receipts:							
Local sources	-	-	-	-	-	990	-
State sources	-	-	-	-	-	-	101,238
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	20,431	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	20,431	990	101,238
Disbursements:							
Instruction	-	-	-	-	26,679	-	65,382
Support services	-	-	55	-	2,767	1,846	24,437
Facilities acquisition and construction	-	-	-	-	49,448	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	55	-	78,894	1,846	89,819
Excess (deficiency) of receipts over disbursements	-	-	(55)	-	(58,463)	(856)	11,419
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	104,462	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(45,999)	-	-
Total other financing sources (uses)	-	-	-	-	58,463	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(55)	-	-	(856)	11,419
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 95,317	\$ -	\$ 1,561	\$ 160

CENTRAL NINE CAREER CENTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	CTE Innovations Match 14/15	Adult and Continuing Education	Adult Ed (St Support) 14/15	Adult Ed (St Support) 15/16	Adult Basic Ed (St Support) 16/17	School Technology	Performance Based Awards
Cash and investments - beginning	\$ 4,600	\$ 1,447	\$ (1,182)	\$ -	\$ -	\$ 295,298	\$ -
Receipts:							
Local sources	-	185,418	-	-	-	13,149	-
State sources	-	-	1,182	149,999	-	8,724	16,950
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	56,301	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	241,719	1,182	149,999	-	21,873	16,950
Disbursements:							
Instruction	-	206,471	-	142,911	-	-	16,950
Support services	-	13,689	-	69,426	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	220,160	-	212,337	-	-	16,950
Excess (deficiency) of receipts over disbursements	-	21,559	1,182	(62,338)	-	21,873	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	14,400	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(23,006)	-	-	-	-	-
Total other financing sources (uses)	-	(23,006)	-	-	-	14,400	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,447)	1,182	(62,338)	-	36,273	-
Cash and investments - ending	\$ 4,600	\$ -	\$ -	\$ (62,338)	\$ -	\$ 331,571	\$ -

CENTRAL NINE CAREER CENTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	Adult Basic Education	Adult Basic Ed Grant 16/17	Adult Ed Civics Grant 14/15	Adult Ed Civics Grant 16/17	Adult Basic Ed Grant 14/15	Adult Ed Civics Grant 14/15	Abe Professional Development Grant 14/15
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (223,283)	\$ (52,280)	\$ (4,618)
Receipts:							
Local sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	648,030	-	128,750	-	224,001	102,595	4,952
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	648,030	-	128,750	-	224,001	102,595	4,952
Disbursements:							
Instruction	447,858	-	136,879	-	(667)	48,473	-
Support services	235,298	-	37,593	-	1,385	1,842	334
Facilities acquisition and construction	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	683,156	-	174,472	-	718	50,315	334
Excess (deficiency) of receipts over disbursements	(35,126)	-	(45,722)	-	223,283	52,280	4,618
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(35,126)	-	(45,722)	-	223,283	52,280	4,618
Cash and investments - ending	\$ (35,126)	\$ -	\$ (45,722)	\$ -	\$ -	\$ -	\$ -

CENTRAL NINE CAREER CENTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	EL Civics Professional Development 14/15	Perkins Grant 14/15	Perkins Grant 15/16	Perkins Grant 16/17	Work Ethic Certification Grant	Payroll Withholdings	Totals
Cash and investments - beginning	\$ (2,000)	\$ (106,830)	\$ -	\$ -	\$ -	\$ 14,627	\$ 4,439,328
Receipts:							
Local sources	-	-	-	-	-	-	5,133,453
State sources	-	-	-	-	-	-	367,065
Federal sources	2,005	237,286	354,733	-	-	-	1,702,352
Interfund loans	-	-	-	-	-	-	76,732
Other receipts	-	-	-	-	-	853,597	855,393
Total receipts	2,005	237,286	354,733	-	-	853,597	8,134,995
Disbursements:							
Instruction	-	19,831	253,429	-	-	-	3,708,058
Support services	5	110,625	187,483	-	-	-	2,429,189
Facilities acquisition and construction	-	-	-	-	-	-	291,142
Nonprogrammed charges	-	-	-	-	-	854,587	854,587
Interfund loans	-	-	-	-	-	-	76,732
Total disbursements	5	130,456	440,912	-	-	854,587	7,359,708
Excess (deficiency) of receipts over disbursements	2,000	106,830	(86,179)	-	-	(991)	775,286
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	119,362
Transfers in	-	-	-	-	-	-	69,005
Transfers out	-	-	-	-	-	-	(69,005)
Total other financing sources (uses)	-	-	-	-	-	-	119,362
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,000	106,830	(86,179)	-	-	(991)	894,648
Cash and investments - ending	\$ -	\$ -	\$ (86,179)	\$ -	\$ -	\$ 13,637	\$ 5,333,977

CENTRAL NINE CAREER CENTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

	General	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Post- Retirement/ Severance Future Benefits	Textbook Rental
Cash and investments - beginning	\$ 2,349,251	\$ 1,855,357	\$ 79,857	\$ 50,000	\$ 523,694	\$ 234,736	\$ 23,601
Receipts:							
Local sources	3,568,077	1,107,638	38,428	-	-	-	15,700
State sources	88,972	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	76,732	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>3,657,049</u>	<u>1,107,638</u>	<u>38,428</u>	<u>-</u>	<u>76,732</u>	<u>-</u>	<u>15,700</u>
Disbursements:							
Instruction	2,479,884	-	-	-	-	-	-
Support services	1,146,305	621,467	18,032	-	-	-	23,565
Facilities acquisition and construction	-	300,657	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>3,626,189</u>	<u>922,124</u>	<u>18,032</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,565</u>
Excess (deficiency) of receipts over disbursements	<u>30,860</u>	<u>185,514</u>	<u>20,396</u>	<u>-</u>	<u>76,732</u>	<u>-</u>	<u>(7,865)</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
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>30,860</u>	<u>185,514</u>	<u>20,396</u>	<u>-</u>	<u>76,732</u>	<u>-</u>	<u>(7,865)</u>
Cash and investments - ending	<u>\$ 2,380,111</u>	<u>\$ 2,040,871</u>	<u>\$ 100,253</u>	<u>\$ 50,000</u>	<u>\$ 600,426</u>	<u>\$ 234,736</u>	<u>\$ 15,736</u>

CENTRAL NINE CAREER CENTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

	Repair and Replacement	Self- Insurance	Flower Fund	Scholarships and Awards	Construction, Remodeling, and Equipping Buildings	Staff Activity Fund	Tech Prep
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 95,317	\$ -	\$ 1,561	\$ 160
Receipts:							
Local sources	-	9,900	-	-	80	492	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	24,343	-	-	-	-	-	-
Total receipts	24,343	9,900	-	-	80	492	-
Disbursements:							
Instruction	-	9,900	-	-	29,481	-	-
Support services	13,511	-	-	-	2,872	860	-
Facilities acquisition and construction	10,401	-	-	-	73,492	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	7,500	-	-	-
Interfund loans	-	-	-	-	20,431	-	-
Total disbursements	23,912	9,900	-	7,500	126,276	860	-
Excess (deficiency) of receipts over disbursements	431	-	-	(7,500)	(126,196)	(368)	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	226,826	-	-
Total other financing sources (uses)	-	-	-	-	226,826	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	431	-	-	(7,500)	100,630	(368)	-
Cash and investments - ending	\$ 431	\$ -	\$ -	\$ 87,817	\$ 100,630	\$ 1,193	\$ 160

CENTRAL NINE CAREER CENTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

	CTE Innovations Match 14/15	Adult and Continuing Education	Adult Ed (St Support) 14/15	Adult Ed (St Support) 15/16	Adult Basic Ed (St Support) 16/17	School Technology	Performance Based Awards
Cash and investments - beginning	\$ 4,600	\$ -	\$ -	\$ (62,338)	\$ -	\$ 331,571	\$ -
Receipts:							
Local sources	-	212,976	-	-	-	20,086	-
State sources	-	-	-	-	-	10,628	22,095
Federal sources	-	-	-	-	356,299	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	212,976	-	-	356,299	30,714	22,095
Disbursements:							
Instruction	-	113,147	-	(18,990)	500,397	-	22,095
Support services	-	34,500	-	(43,348)	159,548	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	56,301	-	-	-	-	-
Total disbursements	-	203,948	-	(62,338)	659,945	-	22,095
Excess (deficiency) of receipts over disbursements	-	9,028	-	62,338	(303,646)	30,714	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	9,028	-	62,338	(303,646)	30,714	-
Cash and investments - ending	\$ 4,600	\$ 9,028	\$ -	\$ -	\$ (303,646)	\$ 362,285	\$ -

CENTRAL NINE CAREER CENTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

	Adult Basic Education	Adult Basic Ed Grant 16/17	Adult Ed Civics Grant 14/15	Adult Ed Civics Grant 16/17	Adult Basic Ed Grant 14/15	Adult Ed Civics Grant 14/15	Abe Professional Development Grant 14/15
Cash and investments - beginning	\$ (35,126)	\$ -	\$ (45,722)	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	61,862	136,828	94,413	143,221	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	61,862	136,828	94,413	143,221	-	-	-
Disbursements:							
Instruction	45,319	126,002	49,781	129,716	-	-	-
Support services	(18,583)	140,303	(1,090)	39,469	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	26,736	266,305	48,691	169,185	-	-	-
Excess (deficiency) of receipts over disbursements	35,126	(129,477)	45,722	(25,964)	-	-	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	35,126	(129,477)	45,722	(25,964)	-	-	-
Cash and investments - ending	\$ -	\$ (129,477)	\$ -	\$ (25,964)	\$ -	\$ -	\$ -

CENTRAL NINE CAREER CENTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

	EL Civics Professional Development 14/15	Perkins Grant 14/15	Perkins Grant 15/16	Perkins Grant 16/17	Work Ethic Certification Grant	Payroll Withholdings	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (86,179)	\$ -	\$ -	\$ 13,637	\$ 5,333,977
Receipts:							
Local sources	-	-	-	-	-	-	4,973,377
State sources	-	-	-	-	-	-	121,695
Federal sources	-	-	215,226	382,342	-	-	1,390,191
Interfund loans	-	-	-	-	-	-	76,732
Other receipts	-	-	-	-	-	908,473	932,816
Total receipts	-	-	215,226	382,342	-	908,473	7,494,811
Disbursements:							
Instruction	-	-	15,316	252,910	-	-	3,754,958
Support services	-	-	113,731	170,897	3,775	-	2,425,814
Facilities acquisition and construction	-	-	-	-	-	-	384,550
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	908,221	915,721
Interfund loans	-	-	-	-	-	-	76,732
Total disbursements	-	-	129,047	423,807	3,775	908,221	7,557,775
Excess (deficiency) of receipts over disbursements	-	-	86,179	(41,465)	(3,775)	251	(62,965)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	226,826
Total other financing sources (uses)	-	-	-	-	-	-	226,826
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	86,179	(41,465)	(3,775)	251	163,861
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (41,465)	\$ (3,775)	\$ 13,888	\$ 5,497,838

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CENTRAL NINE CAREER CENTER
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 222,067</u>	<u>\$ 200,675</u>

CENTRAL NINE CAREER CENTER
 SCHEDULE OF LEASES AND DEBT
 June 30, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
FP Mailing Solutions	Postage Meter	\$ 660	3/1/2013	2/28/2018
Wells Fargo	Copiers	<u>34,282</u>	7/31/2013	7/31/2018
Total governmental activities		<u>34,942</u>		
Total of annual lease payments		<u><u>\$ 34,942</u></u>		

CENTRAL NINE CAREER CENTER
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2017

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

	Ending Balance
Governmental activities:	
Land	\$ 929,699
Infrastructure	75,000
Buildings	20,983,586
Improvements other than buildings	4,509,897
Machinery, equipment, and vehicles	<u>5,127,970</u>
Total governmental activities	<u>31,626,152</u>
Total capital assets	<u>\$ 31,626,152</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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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 CENTRAL NINE CAREER CENTER, JOHNSON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the Central Nine Career Center's (School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2015 to June 30, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2015 to June 30, 2017.

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 the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001 and 2017-002. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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.


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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001, 2017-002, and 2017-003, that we consider 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.

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

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


Paul D. Joyce, CPA
State Examiner

November 26, 2018

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

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CENTRAL NINE CAREER CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2016 and 2017

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 06-30-16	Total Federal Awards Expended 06-30-16	Passed Through to Subrecipient 06-30-17	Total Federal Awards Expended 06-30-17
Department of Education							
Adult Education -- Basic Grants to States	Indiana Department of Workforce Development	84.002					
Adult Basic Ed Grant 16/17			AE-6-33	\$ -	\$ -	\$ -	\$ 136,828
Adult Basic Ed Grant 14/15			C1-5-AE-4-33	-	224,001	-	-
Adult Basic Ed Professional Dev Grant 14/15			C1-5-AE-4-33	-	4,952	-	-
Adult Basic Ed Grant 15/16			C1-5-AE-5-33	-	648,030	-	61,862
Adult Ed Civics Grant 14/15			C1-5-ELC-4-33	48,832	104,600	-	-
Adult Ed Civics Grant 15/16			C1-5-ELC-5-33	54,370	128,750	-	-
Adult Ed Civics Grant 15/16			C1-5-ELC-5-33	-	-	49,991	94,413
Adult Ed Civics Grant 16/17			ELC-6-33	-	-	90,557	143,221
Total - Adult Education -- Basic Grants to States				103,202	1,110,333	140,548	436,324
Career and Technical Education Basic Grants to States	Indiana Department of Education	84.048					
Perkins Grant 2014/15			14-4700-4265	-	237,286	-	-
Perkins Grant 2015/16			16-4700-4265	-	354,733	-	-
Perkins Grant 2015/16			16-4700-4265	-	-	-	215,226
Perkins Grant 2016/17			17-4700-4265	-	-	-	382,342
Total - Career and Technical Education Basic Grants to States				-	592,019	-	597,568
Rehabilitation Services Vocational Rehabilitation Grants to States 2016 Basic Vocational Rehabilitation Grant	Indiana Department of Education	84.126	FY 2016	-	650	-	-
Total - Rehabilitation Services Vocational Rehabilitation Grants to States				-	650	-	-
Total - Department of Education				103,202	1,703,002	140,548	1,033,892
Total federal awards expended				\$ 103,202	\$ 1,703,002	\$ 140,548	\$ 1,033,892

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

CENTRAL NINE CAREER CENTER
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, 2016 and 2017. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

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 the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

CENTRAL NINE CAREER CENTER
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?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
84.002	Adult Education - Basic Grants to States	Unmodified
84.048	Career and Technical Education Basic Grants to States	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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

No matters are reportable.

CENTRAL NINE CAREER CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2017-001

Subject: Career and Technical Education Basic Grants to States -
Equipment and Real Property Management
Federal Agency: Department of Education
Federal Program: Career and Technical Education Basic Grants to States
CFDA Number: 84.048
Federal Award Numbers and Years (or Other Identifying Numbers): 14-4700-4265, 16-4700-4265,
17-4700-4265
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Equipment and Real Property Management
Audit Findings: Material Weakness, Other Matters

Condition

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Equipment and Real Property Management compliance requirements.

The School Corporation did not have an effective internal control system in place to ensure that a physical inventory of assets purchased with grant funds was taken every two years. The School Corporation only conducted a physical inventory of technology equipment every year.

Context

The lack of controls and noncompliance over non-technology equipment were systemic issues throughout the audit period.

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

CENTRAL NINE CAREER CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.313(d) states in part:

"Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements: . . .

- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigate. . . ."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the Equipment and Real Property Management compliance requirement.

Effect

The failure to establish an internal control system placed the School Corporation in noncompliance with the grant agreement and the compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

FINDING 2017-002

Subject: Career and Technical Education Basic Grants to States - Suspension and Debarment
Federal Agency: Department of Education
Federal Program: Career and Technical Education Basic Grants to States
CFDA Number: 84.048
Federal Award Numbers and Years (or Other Identifying Numbers): 14-4700-4265, 16-4700-4265,
17-4700-4265

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

Condition

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

CENTRAL NINE CAREER CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The School Corporation made two payments to vendors in excess of \$25,000 during the audit period. The School Corporation failed to verify that these vendors were not suspended or debarred.

Context

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

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CRF 180.300 states:

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

You do this by:

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

Cause

Management had not developed a system of internal controls that would have ensured compliance with the Suspension and Debarment compliance requirement.

Effect

The failure to establish an internal control system placed the School Corporation in noncompliance with the grant agreement and the compliance requirement.

CENTRAL NINE CAREER CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

FINDING 2017-003

Subject: Adult Education -- Basic Grants to States - Internal Controls

Federal Agency: Department of Education

Federal Program: Adult Education -- Basic Grants to States

CFDA Number: 84.002

Federal Award Numbers and Years (or Other Identifying Numbers): AE-6-33, C1-5-AE-4-33,
C1-5-AE-5-33, C1-5-ELC-4-33,
C1-5-ELC-5-33, ELC-6-33

Pass-Through Entity: Indiana Department of Workforce Development

Compliance Requirements: Cash Management; Matching, Level of Effort, Earmarking;
Reporting; Subrecipient Monitoring

Audit Finding: Material Weakness

Condition

An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Cash Management; Matching, Level of Effort, Earmarking; Reporting; and Subrecipient Monitoring.

The School Corporation did not perform any verifiable procedures to ensure that payments made from the grants complied with the above compliance requirements. The reimbursement requests were prepared by one individual without any review or oversight by someone else.

Context

The lack of controls were systemic issues 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. . . ."

CENTRAL NINE CAREER CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the Cash Management; Matching, Level of Effort, Earmarking; Reporting; and Subrecipient Monitoring compliance requirements.

Effect

The failure to establish internal controls could have enabled material noncompliance to go undetected.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the compliance requirements referenced above.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENTS

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



Central Nine Career Center
 1999 US Hwy 31 South
 Greenwood, IN 46143
 317.888.4401
 FAX: 317.885.8670
www.central9.k12.in.us

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-001 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: **2015**

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

Contact Person Responsible for Corrective Action: **Nicole Otte, Director**

Contact Phone Number: **317-888-4401 ext. #244**

Status of Audit Finding: **In July of 2015, we implemented use of Personnel Activity Reports for employees whose salaries were partially out of the Perkins Grant. We also implemented Semi-Annual Certifications for those employees whose positions are fully funded through the grant. This process remains in place at this time, and will continue to be utilized in the future.**

Nicole Otte

 (Signature)

Director

 (Title)

11-01-18

 (Date)

TCTW

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-002 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred:2015

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

Contact Person Responsible for Corrective Action: Michelle Davis, Director of Adult Education

Contact Phone Number:317-888-4401 x 229

Status of Audit Finding: In November 2017, the Adult Education program implemented the required Time and Effort reports. This process remains in place at this time, and will continue to be utilized in the future.

Michelle Davis
 (Signature)

Director of Adult Education
 (Title)

11-14-18
 (Date)

As a provider of life-long learning, the Adult Education program at Central Nine Career Center is committed to inspiring adults to academic and personal development. Our mission is to empower adults through excellence in education, career pathways, and life skills to achieve employment success in a diverse society.

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CORRECTIVE ACTION PLAN

FINDING 2017-001

Contact Person Responsible for Corrective Action: Nicole Otte
 Contact Phone Number: 317-888-4401 ext. 244

Views of Responsible Official: We are aware that we need to implement processes to improve our inventory system. We have had a system in place for our Technology, but have fallen behind with equipment

Description of Corrective Action Plan: In the Summer of 2018, we consulted with AssetWorks to perform an inventory of our equipment. AssetWorks performed this work in November of 2018. Based on a planning meeting with the appropriate stakeholders, going forward, the equipment inventory process will be:

- At the end of each month, the Purchasing and Payroll Specialist will provide a list of items requiring an asset tag to the Facilities Supervisor.
- The Facilities Supervisor will adhere a tag to the appropriate piece of equipment, and then submit the tag number to the Staff Services Secretary/ECA Treasurer.
- The Staff Services Secretary/ECA Treasurer will then enter that information into the designated spreadsheet, until AssetWorks provides the software that will house the inventory.
- In the future, if the systems will integrate, we will integrate the already developed Technology inventory with the AssetWorks system.

Anticipated Completion Date: Immediate addition of equipment for items added since the AssetWorks inventory to spreadsheet. Continued addition of equipment to the spreadsheet until fully implemented by the end of 2018-19 school year.

Nicole Otte

 (Signature)

Director

 (Title)

11-26-2018

 (Date)



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CORRECTIVE ACTION PLAN

FINDING 2017-002

Contact Person Responsible for Corrective Action: Cindy Payton
 Contact Phone Number: 317-888-4401 ext. 239

Views of Responsible Official: We were unaware of this requirement until it was brought to our attention by the auditors. We have attempted to find this system in the documents provided by the SBOA, but have been unable to locate it.

Description of Corrective Action Plan: As soon as we are aware of the process for utilizing the Suspension and Debarment system, we will begin using it. We will seek out training on this system in the future through our State CTE District Association (IATED). Once implemented, the Payroll and Purchasing Specialist will be responsible for searching, and verifying that vendors are not on the Suspension and/or Debarment list.

Cindy Payton
 (Signature)

BUSINESS MANAGER
 (Title)

Nov. 26, 2018
 (Date)



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CORRECTIVE ACTION PLAN

FINDING 2017-003

Fiscal year in which the finding initially occurred:

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

Contact Person Responsible for Corrective Action: Michelle Davis, Director of Adult Education

Contact Phone Number: 317-888-4401-229

Status of Audit Finding: The Adult Education program will implement the required additional signature from the Director of Central Nine Career Center, Nicole Otte, on the reimbursements that are submitted to Department of Workforce Development.

Anticipated Completion Date: The Adult Education program will begin implementation December 2018.

Michelle Davis
(Signature)

Director of Adult Education
(Title)

11-20-18
(Date)

As a provider of life-long learning, the Adult Education program at Central Nine Career Center is committed to inspiring adults to academic and personal development. Our mission is to empower adults through excellence in education, career pathways, and life skills to achieve employment success in a diverse society.

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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/>.