

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

METROPOLITAN SCHOOL DISTRICT
OF LAWRENCE TOWNSHIP
MARION COUNTY, INDIANA

July 1, 2015 to June 30, 2017



FILED
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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Michael D. Shreves	07-01-15 to 06-30-19
Superintendent of Schools	Dr. Shawn A. Smith	07-01-15 to 06-30-19
President of the School Board	Carol Helmus Reginald McGregor	07-01-15 to 12-31-16 01-01-17 to 12-31-18



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT
OF LAWRENCE TOWNSHIP, MARION COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Metropolitan School District of Lawrence Township (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, 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 December 20, 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

December 20, 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 METROPOLITAN SCHOOL DISTRICT
OF LAWRENCE TOWNSHIP, MARION 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 Metropolitan School District of Lawrence Township (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 December 20, 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001, that we consider 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 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*.

Metropolitan School District of Lawrence Township'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

December 20, 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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METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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		Other Financing Sources (Uses)		Cash and Investments 06-30-16		Other Financing Sources (Uses)		Cash and Investments 06-30-17	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
General	\$ 13,400,868	\$ 104,096,337	\$ 105,184,471	\$ (1,845,661)	\$ 10,467,073	\$ 108,252,580	\$ 110,907,036	\$ 500,688	\$ 8,313,305	
Debt Service	894,828	18,986,606	17,872,813	-	2,008,621	19,740,577	19,141,766	-	2,607,432	
Retirement/Severance Bond Debt Service	240,886	2,123,625	2,244,130	-	120,381	2,404,397	2,457,523	-	67,255	
Capital Projects	3,845,041	11,210,248	15,543,684	504,144	15,749	11,413,824	10,849,622	(498,984)	80,967	
School Transportation	3,828,408	9,777,778	11,921,203	6,470	1,691,453	10,301,057	9,900,293	4,819	2,097,036	
School Bus Replacement	760,248	1,150,021	410,000	-	1,500,269	1,155,875	2,147,021	-	509,123	
Rainy Day	2,999,214	-	-	1,500,000	4,499,214	-	-	-	4,499,214	
Retirement/Severance Bond	2,077,063	-	188,679	-	1,888,384	-	529,701	-	1,358,683	
Construction	865	-	832	-	33	-	33	-	-	
Secondary Facilities Project	3,158	-	3,158	-	-	-	-	-	-	
Technology/Equipment Project	2,770	-	2,770	-	-	-	-	-	-	
CV Project GO Bond 2012	365,466	-	329,167	-	36,299	-	20,615	-	15,684	
GO Bond 2014	290,046	-	156,915	-	133,131	-	126,954	-	6,177	
CV Phase III	1,937,596	-	1,487,694	-	449,902	-	149,796	-	300,106	
Roof/Equipment Upgrades	1,892,401	-	1,877,688	-	14,713	-	11,783	-	2,930	
Upgrades	1,516,061	-	1,380,769	-	135,292	-	135,292	-	-	
2016A-1 LN Exterior Renovation	-	-	359,335	6,487,581	6,128,246	23,336	5,198,607	-	952,975	
2016A-2 LN Exterior Renovation	-	-	-	2,506,611	2,506,611	10,103	2,103,457	-	413,257	
2016B-1 LC Exterior Renovation	-	-	331,662	6,104,716	5,773,054	25,943	4,018,152	-	1,780,845	
2016B-2 LC Exterior Renovation	-	-	-	2,504,478	2,504,478	10,348	1,880,415	-	634,411	
2016C MCIT Renovation	-	-	372,024	7,680,004	7,307,980	17,958	6,054,512	-	1,271,426	
2016D MEC Renovation	-	-	273,817	8,131,639	7,857,822	28,180	5,337,735	-	2,548,267	
LC Auditorium QZAB	-	-	-	-	-	-	108,660	1,986,500	1,877,840	
HH 2017 Additions	-	-	-	-	-	-	431,086	9,888,030	9,456,944	
IC 2017 Renovations	-	-	-	-	-	-	396,757	5,082,650	4,685,893	
ST 2017 Renovations	-	-	-	-	-	-	324,181	5,579,761	5,255,580	
Early Childhood Centers	102,815	-	102,815	-	-	-	-	-	-	
First Mortgage Bond Series 2007	202,157	-	202,157	-	-	-	-	-	-	
School Lunch	6,480,247	9,323,727	8,669,133	-	7,134,841	11,456,810	9,893,522	-	8,698,129	
Textbook Rental	2,799,735	1,387,879	1,171,163	(147,268)	2,869,183	1,441,693	3,127,037	-	1,183,839	
Self-Insurance	10,090,877	17,385,732	18,779,181	-	8,697,428	17,408,317	19,944,829	-	6,160,916	
Levy Excess	228,269	-	-	-	228,269	74,685	-	-	302,954	
Child Care Program	355,173	2,174,323	2,472,007	-	57,489	1,982,546	2,097,129	-	(57,094)	
Alternative Education	-	56,795	20,695	-	36,100	53,536	70,746	-	18,890	
Literacy Early Intervention 14/15	20,660	-	20,660	-	-	-	-	-	-	
Literacy Early Intervention 15/16	-	-	16,974	-	(16,974)	130,660	113,686	-	-	
Early Intervention Grant 16/17	-	-	-	-	-	78,262	6,810	-	71,452	
Early Literacy Intervention	28,286	-	-	-	28,286	-	-	-	28,286	
Student Life Ctr Support	(4,200)	10,349	7,824	-	(1,675)	6,647	6,095	-	(1,123)	
United Way Grant	(20,848)	71,740	50,892	-	-	-	-	-	-	
United Way - HH	(39,120)	138,217	102,435	-	(3,338)	26,851	29,007	-	(5,494)	
Colts Fuel Up to Play 60	-	-	-	-	-	10,000	6,828	-	3,172	
Ed Martin Automotive Careers	-	75,000	48,737	-	26,263	75,000	89,001	-	12,262	
Side By Side Camp 2016	-	3,000	-	-	3,000	-	3,000	-	-	
Side By Side Camp 2017	-	-	-	-	-	4,000	-	-	4,000	
LC Library Grant	700	-	-	-	700	-	-	-	700	
Answers for Autism Grant	260	-	260	-	-	-	-	-	-	
LN Library Grant	-	12,500	12,500	-	-	12,500	11,901	-	599	
Foundation Salaries	(25,873)	180,115	166,591	-	(12,349)	182,315	182,726	-	(12,760)	
Legacy Foundation	(16,884)	51,869	34,985	-	-	18,157	18,157	-	-	

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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			Other Financing Sources (Uses)	Cash and Investments 06-30-16			Other Financing Sources (Uses)	Cash and Investments 06-30-17		
	Receipts	Disbursements			Receipts	Disbursements			Receipts	Disbursements	
Summer Servings Grant	1,500	-	1,500	-	-	-	-	-	-	-	-
Camp Kaleidoscope	20,000	-	20,000	-	-	-	-	-	-	-	-
Lawrence Shelter	344	3	115	-	232	5	237	-	-	-	-
Instructional Support	41,730	72,205	71,483	-	42,452	29,068	35,502	-	-	36,018	-
FG Summer Imersion	-	-	-	-	-	10,890	2,909	-	-	7,981	-
Lumina/AAEA	2,608	-	-	-	2,608	-	-	-	-	2,608	-
Adult and Continuing Education	(406,151)	-	-	-	(406,151)	-	-	-	-	(406,151)	-
AVID	-	10,000	10,000	-	-	-	-	-	-	-	-
MAC	(7,602)	10,000	2,398	-	-	-	-	-	-	-	-
MAC Jr	(1,521)	14,314	13,961	-	(1,168)	11,824	11,724	-	-	(1,068)	-
MAC Online	(4,871)	7,568	7,240	-	(4,543)	4,662	119	-	-	-	-
Preschool of the Arts	156,605	1,648,650	1,743,628	-	61,627	2,607,953	2,634,298	-	-	35,282	-
ABE Scholarship Fund	31,784	-	2,500	-	29,284	-	7,500	-	-	21,784	-
Luther Scholarship Fund	10,786	-	3,000	-	7,786	-	4,000	-	-	3,786	-
Leon Riggs Scholarship	8	-	8	-	-	-	-	-	-	-	-
Gordon Teter Scholarship	12,716	-	12,716	-	-	-	-	-	-	-	-
Miscellaneous Programs	185,261	214,538	218,634	-	181,165	172,838	319,496	-	-	34,507	-
Lawrence Healthy Community 50	-	-	-	-	-	14,950	14,950	-	-	-	-
Autism Advocates Fund	3,642	-	33	-	3,609	-	729	-	-	2,880	-
Wellness Policy	51,041	-	394	-	50,647	-	695	-	-	49,952	-
3M-SME Grant/Prime 12/15	12,892	-	5,003	-	7,889	-	3,129	-	-	4,760	-
PBIS Initiative	-	-	2,166	-	(2,166)	405,025	231,362	-	-	171,497	-
Employee Criminal History	(1,213)	21,144	21,266	-	(1,335)	212	3,610	-	-	(4,733)	-
Food Service Catering	42,144	3,113	21,464	-	23,793	3,524	2,114	-	-	25,203	-
Strategic Planning	33,573	80,073	22,841	-	90,805	43,861	34,259	-	-	100,407	-
EPA Grant / Oaklandon	-	-	-	-	-	3,500	1,432	-	-	2,068	-
Lilly Endowment 2017	-	-	-	-	-	50,000	26,856	-	-	23,144	-
Professional Development FY 09/10	2,237	-	1,708	-	529	-	329	-	-	200	-
Formative Assessment	-	146,144	146,144	-	-	198,331	198,331	-	-	-	-
IN Preschool Grants	6,897	-	-	(6,897)	-	-	-	-	-	-	-
Professional Development FY 08/09	230	-	230	-	-	-	-	-	-	-	-
High Ability 14/15	5,390	-	5,390	-	-	-	-	-	-	-	-
High Ability 15/16	-	88,148	84,963	-	3,185	-	3,185	-	-	-	-
High Ability 16/17	-	-	-	-	-	95,744	85,217	-	-	10,527	-
Common School Fund Loan A1896	-	1,360,432	1,360,432	-	-	-	-	-	-	-	-
Common School Fund Loan A1935	-	1,429,025	1,429,025	-	-	-	-	-	-	-	-
Common School Fund Loan A1975	-	317,400	317,400	-	-	-	-	-	-	-	-
Common School Fund Loan A2727	-	-	-	-	-	1,422,880	1,422,880	-	-	-	-
Common School Fund Loan A2858	-	-	-	-	-	1,527,481	1,527,481	-	-	-	-
Common School Fund Loan A2892	-	-	-	-	-	655,234	655,234	-	-	-	-
Common School Fund Loan A2917	-	-	-	-	-	1,344,333	1,344,333	-	-	-	-
Medicaid Reimbursement	-	-	1,565	-	(1,565)	24,481	26,323	-	-	(3,407)	-
Secured Schools Safety Grant	-	50,000	50,000	-	-	50,000	50,000	-	-	-	-
Extra Curricular Clearing	(12,629)	85,791	80,463	-	(7,301)	86,471	90,377	-	-	(11,207)	-
School Discretionary Fund	54,971	36,369	91,561	-	(221)	155,397	76,972	-	-	78,204	-
Cultural Arts	197	-	197	-	-	-	-	-	-	-	-
Non-English Speaking Programs	1,373	-	-	-	1,373	-	-	-	-	1,373	-
NESP 14/15	5,831	-	5,831	-	-	-	-	-	-	-	-
NESP 15/16	-	358,298	287,692	-	70,606	-	70,606	-	-	-	-
NESP 16/17	-	-	-	-	-	392,957	327,357	-	-	65,600	-

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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
State Connectivity FY 13/14	1,189	4,404	4,430	-	1,163	6,308	4,404	-	3,067
Technology Erate	-	440,654	150,570	-	290,084	634,422	233,187	-	691,319
Career and Technical Performance Grant	-	-	-	-	-	114,826	29,471	-	85,355
Excellence Performance Grant	-	29,652	29,652	-	-	26,089	26,089	-	-
GPD Group	-	-	-	-	-	8,290	7,915	-	375
2017 Refunding	-	-	-	-	-	-	7,551,027	7,582,298	31,271
Title I 2014/2015	(379,037)	398,775	19,738	-	-	-	-	-	-
Title I 2015/2016	-	2,854,429	3,030,722	-	(176,293)	659,003	482,710	-	-
Title I Schl Imprv 15/16	-	-	-	-	-	14,912	14,912	-	-
Title I 2016/2017	-	-	-	-	-	2,606,771	2,771,834	-	(165,063)
Title I Schl Imprv 16/17	-	-	-	-	-	2,430	2,505	-	(75)
IDEA Part B FY 2014	(2,376)	5,469	3,093	-	-	-	-	-	-
IDEA Part B FY 2015	(295,104)	706,428	416,963	-	(5,639)	9,294	3,655	-	-
IDEA Part B FY 2016	-	2,890,067	3,157,357	-	(267,290)	816,774	549,484	-	-
IDEA Part B FY 2017	-	-	-	-	-	2,790,163	3,068,775	-	(278,612)
Spec Ed Preschool FY2016	-	76,268	92,278	-	(16,010)	33,073	17,063	-	-
Spec Ed Preschool FY2017	-	-	-	-	-	96,308	113,836	-	(17,528)
SPED Preschool 14/15	(8,275)	29,828	21,479	-	74	539	613	-	-
Intervention/Counseling Fund	-	-	-	-	-	15,000	15,000	-	-
Health Insurance	7,467	-	7,467	-	-	-	-	-	-
McKinney Vento 14-15/15-16	-	47,142	47,494	-	(352)	40,872	40,520	-	-
McKinney Vento 16/19	-	-	-	-	-	10,307	12,805	-	(2,498)
High CTE Percentage 16-17	-	-	-	-	-	94,540	99,151	-	(4,611)
Perkins 14/15	(26,014)	72,547	46,533	-	-	-	-	-	-
Perkins 15/16	-	146,886	173,512	-	(26,626)	55,394	28,768	-	-
Perkins 16/17	-	-	-	-	-	181,598	204,116	-	(22,518)
Improving Teacher Quality, No Child Left, Title II, Part A	-	-	-	-	-	85,486	86,932	-	(1,446)
Title II A 13/14	(2,951)	15,907	12,956	-	-	-	-	-	-
Title II A 14/15	(13,549)	107,351	100,018	-	(6,216)	17,328	11,112	-	-
Title II A E Learning Regional	(7,750)	7,750	-	-	-	-	-	-	-
Title IIA 15/16	-	109,490	121,578	-	(12,088)	204,165	193,170	-	(1,093)
Title III LEP 14/15	(25,875)	100,228	74,353	-	-	-	-	-	-
Title III LEP 15/16	-	202,539	218,579	-	(16,040)	109,706	93,666	-	-
Title III LEP 16/17	-	-	-	-	-	241,050	258,106	-	(17,056)
College Success Grant	1,633	-	-	-	1,633	-	-	-	1,633
School Wellness Grant	-	-	-	-	-	48	2,188	-	(2,140)
ST - Proj Learning Tree	100	-	98	-	2	-	-	-	2
Fresh Fruit & Veg Prgm - 15/16	-	1,877	1,877	-	-	-	-	-	-
Misc Clearing Account	(4,716)	122,826	122,315	-	(4,205)	452,336	464,229	-	(16,097)
Foundation Grants	(4,790)	12,550	11,517	-	(3,757)	3,517	11,506	-	(11,746)
FS Prepay Account	-	-	-	-	-	-	-	-	-
Health Ins - Cobra	97,525	1,204,594	1,215,383	-	86,735	1,168,932	1,199,115	-	56,553
2004 Refunding Issue	-	71,454	71,454	-	-	-	-	-	-
PR Clearing	-	-	-	-	-	-	-	-	-
	974,220	35,971,305	36,507,600	-	437,924	35,727,134	35,710,702	-	454,357
Totals	\$ 54,818,643	\$ 229,799,496	\$ 243,521,787	\$ 33,425,817	\$ 74,522,168	\$ 241,884,394	\$ 280,353,583	\$ 30,125,762	\$ 66,178,741

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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.

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.

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.

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.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Other Financing Sources and Uses

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

Proceeds of long-term debt. Amounts received in relation to the issuance of bonds or other long-term debt issues.

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

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.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

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. For some funds, this is a result of being set up for reimbursable grants for which expenditures are made prior to reimbursement. For other funds, this is a result of disbursements exceeding receipts.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporation*

The School Corporation has entered into a capital lease with the School Building Corporation of Lawrence Township (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 2016 and 2017 totaled \$7,909,500 and \$13,152,500, respectively.

Note 9. *Other Postemployment Benefits*

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

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OTHER INFORMATION - UNAUDITED

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://www.doe.in.gov/finance/school-financial-reports>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the School Corporation's Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond	Construction	Secondary Facilities Project
Cash and investments - beginning	\$ 13,400,868	\$ 894,828	\$ 240,886	\$ 3,845,041	\$ 3,828,408	\$ 760,248	\$ 2,999,214	\$ 2,077,063	\$ 865	\$ 3,158
Receipts:										
Local sources	797,681	18,986,606	2,123,625	11,210,248	9,720,129	1,150,021	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	103,233,316	-	-	-	-	-	-	-	-	-
Federal sources	65,340	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	57,649	-	-	-	-	-
Total receipts	104,096,337	18,986,606	2,123,625	11,210,248	9,777,778	1,150,021	-	-	-	-
Disbursements:										
Instruction	78,532,389	-	-	-	-	-	-	-	-	-
Support services	26,038,336	-	-	12,861,460	9,381,835	410,000	-	188,679	-	-
Noninstructional services	610,856	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	2,682,224	-	-	-	-	832	3,158
Debt service	2,890	17,872,813	2,244,130	-	2,539,368	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	105,184,471	17,872,813	2,244,130	15,543,684	11,921,203	410,000	-	188,679	832	3,158
Excess (deficiency) of receipts over disbursements	(1,088,134)	1,113,793	(120,505)	(4,333,436)	(2,143,425)	740,021	-	(188,679)	(832)	(3,158)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	174	-	-	4,144	6,470	-	-	-	-	-
Transfers in	255,653	-	-	500,000	-	-	1,500,000	-	-	-
Transfers out	(2,101,488)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,845,661)	-	-	504,144	6,470	-	1,500,000	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,933,795)	1,113,793	(120,505)	(3,829,292)	(2,136,955)	740,021	1,500,000	(188,679)	(832)	(3,158)
Cash and investments - ending	\$ 10,467,073	\$ 2,008,621	\$ 120,381	\$ 15,749	\$ 1,691,453	\$ 1,500,269	\$ 4,499,214	\$ 1,888,384	\$ 33	\$ -

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	Technology/ Equipment Project	CV Project GO Bond 2012	GO Bond 2014	CV Phase III	Roof/ Equipment Upgrades	Upgrades	2016A-1 LN Exterior Renovation	2016A-2 LN Exterior Renovation	2016B-1 LC Exterior Renovation	2016B-2 LC Exterior Renovation
Cash and investments - beginning	\$ 2,770	\$ 365,466	\$ 290,046	\$ 1,937,596	\$ 1,892,401	\$ 1,516,061	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	2,770	329,167	156,915	1,487,694	1,877,688	1,380,769	359,335	-	331,662	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,770	329,167	156,915	1,487,694	1,877,688	1,380,769	359,335	-	331,662	-
Excess (deficiency) of receipts over disbursements	(2,770)	(329,167)	(156,915)	(1,487,694)	(1,877,688)	(1,380,769)	(359,335)	-	(331,662)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	6,487,581	2,506,611	6,104,716	2,504,478
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	6,487,581	2,506,611	6,104,716	2,504,478
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,770)	(329,167)	(156,915)	(1,487,694)	(1,877,688)	(1,380,769)	6,128,246	2,506,611	5,773,054	2,504,478
Cash and investments - ending	\$ -	\$ 36,299	\$ 133,131	\$ 449,902	\$ 14,713	\$ 135,292	\$ 6,128,246	\$ 2,506,611	\$ 5,773,054	\$ 2,504,478

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	2016C MCIT Renovation	2016D MEC Renovation	LC Auditorium QZAB	HH 2017 Additions	IC 2017 Renovations	ST 2017 Renovations	Early Childhood Centers	First Mortgage Bond Series 2007	School Lunch	Textbook Rental
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,815	\$ 202,157	\$ 6,480,247	\$ 2,799,735
Receipts:										
Local sources	-	-	-	-	-	-	-	-	2,170,398	477,198
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	54,238	910,681
Federal sources	-	-	-	-	-	-	-	-	7,099,091	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	9,323,727	1,387,879
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	204,632	1,171,163
Noninstructional services	-	-	-	-	-	-	-	-	8,272,697	-
Facilities acquisition and construction	372,024	273,817	-	-	-	-	102,815	202,157	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	191,804	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	372,024	273,817	-	-	-	-	102,815	202,157	8,669,133	1,171,163
Excess (deficiency) of receipts over disbursements	(372,024)	(273,817)	-	-	-	-	(102,815)	(202,157)	654,594	216,716
Other financing sources (uses):										
Proceeds of long-term debt	7,680,004	8,131,639	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(147,268)
Total other financing sources (uses)	7,680,004	8,131,639	-	-	-	-	-	-	-	(147,268)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,307,980	7,857,822	-	-	-	-	(102,815)	(202,157)	654,594	69,448
Cash and investments - ending	\$ 7,307,980	\$ 7,857,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,134,841	\$ 2,869,183

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	Self- Insurance	Levy Excess	Child Care Program	Alternative Education	Literacy Early Intervention 14/15	Literacy Early Intervention 15/16	Early Intervention Grant 16/17	Early Literacy Intervention	Student Life Ctr Support	United Way Grant
Cash and investments - beginning	\$ 10,090,877	\$ 228,269	\$ 355,173	\$ -	\$ 20,660	\$ -	\$ -	\$ 28,286	\$ (4,200)	\$ (20,848)
Receipts:										
Local sources	17,385,732	-	2,174,323	-	-	-	-	-	10,349	71,740
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	56,795	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>17,385,732</u>	<u>-</u>	<u>2,174,323</u>	<u>56,795</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,349</u>	<u>71,740</u>
Disbursements:										
Instruction	-	-	2,223,246	20,695	20,660	16,974	-	-	7,824	50,892
Support services	-	-	248,761	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	18,779,181	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>18,779,181</u>	<u>-</u>	<u>2,472,007</u>	<u>20,695</u>	<u>20,660</u>	<u>16,974</u>	<u>-</u>	<u>-</u>	<u>7,824</u>	<u>50,892</u>
Excess (deficiency) of receipts over disbursements	<u>(1,393,449)</u>	<u>-</u>	<u>(297,684)</u>	<u>36,100</u>	<u>(20,660)</u>	<u>(16,974)</u>	<u>-</u>	<u>-</u>	<u>2,525</u>	<u>20,848</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>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(1,393,449)</u>	<u>-</u>	<u>(297,684)</u>	<u>36,100</u>	<u>(20,660)</u>	<u>(16,974)</u>	<u>-</u>	<u>-</u>	<u>2,525</u>	<u>20,848</u>
Cash and investments - ending	<u>\$ 8,697,428</u>	<u>\$ 228,269</u>	<u>\$ 57,489</u>	<u>\$ 36,100</u>	<u>\$ -</u>	<u>\$ (16,974)</u>	<u>\$ -</u>	<u>\$ 28,286</u>	<u>\$ (1,675)</u>	<u>\$ -</u>

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	United Way - HH	Colts Fuel Up to Play 60	Ed Martin Automotive Careers	Side By Side Camp 2016	Side By Side Camp 2017	LC Library Grant	Answers for Autism Grant	LN Library Grant	Foundation Salaries	Legacy Foundation
Cash and investments - beginning	\$ (39,120)	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 260	\$ -	\$ (25,873)	\$ (16,884)
Receipts:										
Local sources	138,217	-	75,000	3,000	-	-	-	12,500	180,115	51,869
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>138,217</u>	<u>-</u>	<u>75,000</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,500</u>	<u>180,115</u>	<u>51,869</u>
Disbursements:										
Instruction	102,435	-	48,737	-	-	-	260	-	-	34,985
Support services	-	-	-	-	-	-	-	12,500	-	-
Noninstructional services	-	-	-	-	-	-	-	-	166,591	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>102,435</u>	<u>-</u>	<u>48,737</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>260</u>	<u>12,500</u>	<u>166,591</u>	<u>34,985</u>
Excess (deficiency) of receipts over disbursements	<u>35,782</u>	<u>-</u>	<u>26,263</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>(260)</u>	<u>-</u>	<u>13,524</u>	<u>16,884</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>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>35,782</u>	<u>-</u>	<u>26,263</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>(260)</u>	<u>-</u>	<u>13,524</u>	<u>16,884</u>
Cash and investments - ending	<u>\$ (3,338)</u>	<u>\$ -</u>	<u>\$ 26,263</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,349)</u>	<u>\$ -</u>

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	Summer Servings Grant	Camp Kaleidoscope	Lawrence Shelter	Instructional Support	FG Summer Immersion	Lumina/ AAEA	Adult and Continuing Education	AVID	MAC	MAC Jr
Cash and investments - beginning	\$ 1,500	\$ 20,000	\$ 344	\$ 41,730	\$ -	\$ 2,608	\$ (406,151)	\$ -	\$ (7,602)	\$ (1,521)
Receipts:										
Local sources	-	-	3	72,205	-	-	-	10,000	10,000	14,314
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	3	72,205	-	-	-	10,000	10,000	14,314
Disbursements:										
Instruction	-	20,000	115	59,919	-	-	-	-	-	-
Support services	-	-	-	6,234	-	-	-	10,000	2,398	13,961
Noninstructional services	1,500	-	-	5,330	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,500	20,000	115	71,483	-	-	-	10,000	2,398	13,961
Excess (deficiency) of receipts over disbursements	(1,500)	(20,000)	(112)	722	-	-	-	-	7,602	353
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	(1,500)	(20,000)	(112)	722	-	-	-	-	7,602	353
Cash and investments - ending	\$ -	\$ -	\$ 232	\$ 42,452	\$ -	\$ 2,608	\$ (406,151)	\$ -	\$ -	\$ (1,168)

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	MAC Online	Preschool of the Arts	ABE Scholarship Fund	Luther Scholarship Fund	Leon Riggs Scholarship	Gordon Teter Scholarship	Miscellaneous Programs	Lawrence Healthy Community 50	Autism Advocates Fund	Wellness Policy
Cash and investments - beginning	\$ (4,871)	\$ 156,605	\$ 31,784	\$ 10,786	\$ 8	\$ 12,716	\$ 185,261	\$ -	\$ 3,642	\$ 51,041
Receipts:										
Local sources	7,568	1,648,650	-	-	-	-	214,538	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	7,568	1,648,650	-	-	-	-	214,538	-	-	-
Disbursements:										
Instruction	-	1,721,163	-	-	-	-	-	-	33	-
Support services	7,240	22,465	-	-	-	-	218,634	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	394
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	2,500	3,000	8	12,716	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,240	1,743,628	2,500	3,000	8	12,716	218,634	-	33	394
Excess (deficiency) of receipts over disbursements	328	(94,978)	(2,500)	(3,000)	(8)	(12,716)	(4,096)	-	(33)	(394)
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	328	(94,978)	(2,500)	(3,000)	(8)	(12,716)	(4,096)	-	(33)	(394)
Cash and investments - ending	\$ (4,543)	\$ 61,627	\$ 29,284	\$ 7,786	\$ -	\$ -	\$ 181,165	\$ -	\$ 3,609	\$ 50,647

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	3M-SME Grant/ Prime 12/15	PBIS Initiative	Employee Criminal History	Food Service Catering	Strategic Planning	EPA Grant / Oaklandon	Lilly Endowment 2017	Professional Development FY 09/10	Formative Assessment	IN Preschool Grants
Cash and investments - beginning	\$ 12,892	\$ -	\$ (1,213)	\$ 42,144	\$ 33,573	\$ -	\$ -	\$ 2,237	\$ -	\$ 6,897
Receipts:										
Local sources	-	-	21,144	3,113	80,073	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	146,144	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	21,144	3,113	80,073	-	-	-	146,144	-
Disbursements:										
Instruction	5,003	-	-	-	-	-	-	-	-	-
Support services	-	2,166	21,266	-	22,841	-	-	1,708	146,144	-
Noninstructional services	-	-	-	21,464	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,003	2,166	21,266	21,464	22,841	-	-	1,708	146,144	-
Excess (deficiency) of receipts over disbursements	(5,003)	(2,166)	(122)	(18,351)	57,232	-	-	(1,708)	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(6,897)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(6,897)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,003)	(2,166)	(122)	(18,351)	57,232	-	-	(1,708)	-	(6,897)
Cash and investments - ending	\$ 7,889	\$ (2,166)	\$ (1,335)	\$ 23,793	\$ 90,805	\$ -	\$ -	\$ 529	\$ -	\$ -

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	Professional Development FY 08/09	High Ability 14/15	High Ability 15/16	High Ability 16/17	Common School Fund Loan A1896	Common School Fund Loan A1935	Common School Fund Loan A1975	Common School Fund Loan A2727	Common School Fund Loan A2858	Common School Fund Loan A2892
Cash and investments - beginning	\$ 230	\$ 5,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	1,360,432	1,429,025	-	-	-	-
State sources	-	-	88,148	-	-	-	317,400	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	88,148	-	1,360,432	1,429,025	317,400	-	-	-
Disbursements:										
Instruction	-	5,390	84,963	-	-	-	-	-	-	-
Support services	230	-	-	-	1,360,432	1,429,025	317,400	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	230	5,390	84,963	-	1,360,432	1,429,025	317,400	-	-	-
Excess (deficiency) of receipts over disbursements	(230)	(5,390)	3,185	-	-	-	-	-	-	-
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	(230)	(5,390)	3,185	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 3,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	Common School Fund Loan A2917	Medicaid Reimbursement	Secured Schools Safety Grant	Extra Curricular Clearing	School Discretionary Fund	Cultural Arts	Non-English Speaking Programs	NESP 14/15	NESP 15/16	NESP 16/17
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (12,629)	\$ 54,971	\$ 197	\$ 1,373	\$ 5,831	\$ -	\$ -
Receipts:										
Local sources	-	-	-	85,791	36,369	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	50,000	-	-	-	-	-	358,298	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	50,000	85,791	36,369	-	-	-	358,298	-
Disbursements:										
Instruction	-	1,565	-	55,498	-	197	-	5,831	287,692	-
Support services	-	-	50,000	24,965	-	-	-	-	-	-
Noninstructional services	-	-	-	-	91,561	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,565	50,000	80,463	91,561	197	-	5,831	287,692	-
Excess (deficiency) of receipts over disbursements	-	(1,565)	-	5,328	(55,192)	(197)	-	(5,831)	70,606	-
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	-	(1,565)	-	5,328	(55,192)	(197)	-	(5,831)	70,606	-
Cash and investments - ending	\$ -	\$ (1,565)	\$ -	\$ (7,301)	\$ (221)	\$ -	\$ 1,373	\$ -	\$ 70,606	\$ -

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	State Connectivity FY 13/14	Technology Erate	Career and Technical Performance Grant	Excellence Performance Grant	GPD Group	2017 Refunding	Title I 2014/2015	Title I 2015/2016	Title I Schl Imprv 15/16
Cash and investments - beginning	\$ 1,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (379,037)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	4,404	-	-	29,652	-	-	-	-	-
Federal sources	-	-	-	-	-	-	398,775	2,854,429	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	440,654	-	-	-	-	-	-	-
Total receipts	4,404	440,654	-	29,652	-	-	398,775	2,854,429	-
Disbursements:									
Instruction	-	-	-	29,652	-	-	274	1,731,320	-
Support services	4,430	150,570	-	-	-	-	13,910	1,179,844	-
Noninstructional services	-	-	-	-	-	-	5,554	119,558	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	4,430	150,570	-	29,652	-	-	19,738	3,030,722	-
Excess (deficiency) of receipts over disbursements	(26)	290,084	-	-	-	-	379,037	(176,293)	-
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	(26)	290,084	-	-	-	-	379,037	(176,293)	-
Cash and investments - ending	\$ 1,163	\$ 290,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (176,293)	\$ -

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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	Title I 2016/2017	Title I Schl Imprv 16/17	IDEA Part B FY 2014	IDEA Part B FY 2015	IDEA Part B FY 2016	IDEA Part B FY 2017	Spec Ed Preschool FY2016	Spec Ed Preschool FY2017	SPED Preschool 14/15
Cash and investments - beginning	\$ -	\$ -	\$ (2,376)	\$ (295,104)	\$ -	\$ -	\$ -	\$ -	\$ (8,275)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	5,469	706,428	2,890,067	-	76,268	-	29,828
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	5,469	706,428	2,890,067	-	76,268	-	29,828
Disbursements:									
Instruction	-	-	3,093	416,963	3,157,357	-	92,278	-	21,479
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	3,093	416,963	3,157,357	-	92,278	-	21,479
Excess (deficiency) of receipts over disbursements	-	-	2,376	289,465	(267,290)	-	(16,010)	-	8,349
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	-	-	2,376	289,465	(267,290)	-	(16,010)	-	8,349
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (5,639)	\$ (267,290)	\$ -	\$ (16,010)	\$ -	\$ 74

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	Intervention /Counseling Fund	Health Insurance	McKinney Vento 14-15/15-16	McKinney Vento 16/19	High CTE Percentage 16-17	Perkins 14/15	Perkins 15/16	Perkins 16/17	Improving Teacher Quality, No Child Left, Title II, Part A
Cash and investments - beginning	\$ -	\$ 7,467	\$ -	\$ -	\$ -	\$ (26,014)	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	47,142	-	-	72,547	146,886	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	47,142	-	-	72,547	146,886	-	-
Disbursements:									
Instruction	-	-	-	-	-	46,533	162,827	-	-
Support services	-	-	47,494	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	7,467	-	-	-	-	10,685	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	7,467	47,494	-	-	46,533	173,512	-	-
Excess (deficiency) of receipts over disbursements	-	(7,467)	(352)	-	-	26,014	(26,626)	-	-
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	-	(7,467)	(352)	-	-	26,014	(26,626)	-	-
Cash and investments - ending	\$ -	\$ -	\$ (352)	\$ -	\$ -	\$ -	\$ (26,626)	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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	Title II A 13/14	Title II A 14/15	Title II A E Learning Regional	Title IIA 15/16	Title III LEP 14/15	Title III LEP 15/16	Title III LEP 16/17	College Success Grant	School Wellness Grant
Cash and investments - beginning	\$ (2,951)	\$ (13,549)	\$ (7,750)	\$ -	\$ (25,875)	\$ -	\$ -	\$ 1,633	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	15,907	107,351	7,750	109,490	100,228	202,539	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	15,907	107,351	7,750	109,490	100,228	202,539	-	-	-
Disbursements:									
Instruction	-	-	-	-	74,353	218,579	-	-	-
Support services	12,956	100,018	-	121,578	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	12,956	100,018	-	121,578	74,353	218,579	-	-	-
Excess (deficiency) of receipts over disbursements	2,951	7,333	7,750	(12,088)	25,875	(16,040)	-	-	-
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	2,951	7,333	7,750	(12,088)	25,875	(16,040)	-	-	-
Cash and investments - ending	\$ -	\$ (6,216)	\$ -	\$ (12,088)	\$ -	\$ (16,040)	\$ -	\$ 1,633	\$ -

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	ST - Proj Learning Tree	Fresh Fruit & Veg Prgrm - 15/16	Misc Clearing Account	Foundation Grants	FS Prepay Account	Health Ins - Cobra	2004 Refunding Issue	PR Clearing	Totals
Cash and investments - beginning	\$ 100	\$ -	\$ (4,716)	\$ (4,790)	\$ -	\$ 97,525	\$ -	\$ 974,220	\$ 54,818,643
Receipts:									
Local sources	-	-	-	-	-	-	-	-	68,942,519
Intermediate sources	-	-	-	-	-	-	-	-	2,789,457
State sources	-	-	-	-	-	-	-	-	105,249,076
Federal sources	-	1,877	-	-	-	-	-	-	14,937,412
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	122,826	12,550	-	1,204,594	71,454	35,971,305	37,881,032
Total receipts	-	1,877	122,826	12,550	-	1,204,594	71,454	35,971,305	229,799,496
Disbursements:									
Instruction	98	-	-	-	-	-	-	-	89,261,272
Support services	-	-	-	-	-	-	-	-	55,805,275
Noninstructional services	-	1,877	-	-	-	-	-	-	9,297,382
Facilities acquisition and construction	-	-	-	-	-	-	-	-	9,563,027
Debt service	-	-	-	-	-	-	-	-	22,659,201
Nonprogrammed charges	-	-	122,315	11,517	-	1,215,383	71,454	36,507,600	56,935,630
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	98	1,877	122,315	11,517	-	1,215,383	71,454	36,507,600	243,521,787
Excess (deficiency) of receipts over disbursements	(98)	-	511	1,033	-	(10,790)	-	(536,296)	(13,722,292)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	33,415,029
Sale of capital assets	-	-	-	-	-	-	-	-	10,788
Transfers in	-	-	-	-	-	-	-	-	2,255,653
Transfers out	-	-	-	-	-	-	-	-	(2,255,653)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	33,425,817
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(98)	-	511	1,033	-	(10,790)	-	(536,296)	19,703,525
Cash and investments - ending	\$ 2	\$ -	\$ (4,205)	\$ (3,757)	\$ -	\$ 86,735	\$ -	\$ 437,924	\$ 74,522,168

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	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond	Construction	Secondary Facilities Project
Cash and investments - beginning	\$ 10,467,073	\$ 2,008,621	\$ 120,381	\$ 15,749	\$ 1,691,453	\$ 1,500,269	\$ 4,499,214	\$ 1,888,384	\$ 33	\$ -
Receipts:										
Local sources	1,019,081	19,740,577	2,404,397	11,413,824	10,262,742	1,155,875	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	106,727,768	-	-	-	-	-	-	-	-	-
Federal sources	372,494	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	132,465	-	-	-	-	-	-	-	-	-
Other receipts	772	-	-	-	38,315	-	-	-	-	-
Total receipts	108,252,580	19,740,577	2,404,397	11,413,824	10,301,057	1,155,875	-	-	-	-
Disbursements:										
Instruction	81,935,468	-	-	-	-	-	-	-	-	-
Support services	28,328,880	-	-	9,481,252	9,900,293	2,147,021	-	529,701	-	-
Noninstructional services	640,688	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	1,368,370	-	-	-	-	33	-
Debt service	2,000	19,141,766	2,457,523	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	110,907,036	19,141,766	2,457,523	10,849,622	9,900,293	2,147,021	-	529,701	33	-
Excess (deficiency) of receipts over disbursements	(2,654,456)	598,811	(53,126)	564,202	400,764	(991,146)	-	(529,701)	(33)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	688	-	-	1,016	4,819	-	-	-	-	-
Transfers in	500,000	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(500,000)	-	-	-	-	-	-
Total other financing sources (uses)	500,688	-	-	(498,984)	4,819	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,153,768)	598,811	(53,126)	65,218	405,583	(991,146)	-	(529,701)	(33)	-
Cash and investments - ending	\$ 8,313,305	\$ 2,607,432	\$ 67,255	\$ 80,967	\$ 2,097,036	\$ 509,123	\$ 4,499,214	\$ 1,358,683	\$ -	\$ -

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	Technology/ Equipment Project	CV Project GO Bond 2012	GO Bond 2014	CV Phase III	Roof/ Equipment Upgrades	Upgrades	2016A-1 LN Exterior Renovation	2016A-2 LN Exterior Renovation	2016B-1 LC Exterior Renovation	2016B-2 LC Exterior Renovation
Cash and investments - beginning	\$ -	\$ 36,299	\$ 133,131	\$ 449,902	\$ 14,713	\$ 135,292	\$ 6,128,246	\$ 2,506,611	\$ 5,773,054	\$ 2,504,478
Receipts:										
Local sources	-	-	-	-	-	-	23,336	10,103	25,943	10,348
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	23,336	10,103	25,943	10,348
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	20,615	126,954	149,796	11,783	135,292	5,198,607	2,103,457	4,018,152	1,880,415
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	20,615	126,954	149,796	11,783	135,292	5,198,607	2,103,457	4,018,152	1,880,415
Excess (deficiency) of receipts over disbursements	-	(20,615)	(126,954)	(149,796)	(11,783)	(135,292)	(5,175,271)	(2,093,354)	(3,992,209)	(1,870,067)
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	-	(20,615)	(126,954)	(149,796)	(11,783)	(135,292)	(5,175,271)	(2,093,354)	(3,992,209)	(1,870,067)
Cash and investments - ending	\$ -	\$ 15,684	\$ 6,177	\$ 300,106	\$ 2,930	\$ -	\$ 952,975	\$ 413,257	\$ 1,780,845	\$ 634,411

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	2016C MCIT Renovation	2016D MEC Renovation	LC Auditorium QZAB	HH 2017 Additions	IC 2017 Renovations	ST 2017 Renovations	Early Childhood Centers	First Mortgage Bond Series 2007	School Lunch	Textbook Rental
Cash and investments - beginning	\$ 7,307,980	\$ 7,857,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,134,841	\$ 2,869,183
Receipts:										
Local sources	17,958	28,180	-	-	-	-	-	-	2,230,975	597,756
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	54,187	843,937
Federal sources	-	-	-	-	-	-	-	-	9,168,307	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	3,341	-
Total receipts	<u>17,958</u>	<u>28,180</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,456,810</u>	<u>1,441,693</u>
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	828,750	-	-	-	-	-	-	-	209,098	3,127,037
Noninstructional services	-	-	-	-	-	-	-	-	9,486,620	-
Facilities acquisition and construction	5,225,762	5,337,735	108,660	431,086	396,757	324,181	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	197,804	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>6,054,512</u>	<u>5,337,735</u>	<u>108,660</u>	<u>431,086</u>	<u>396,757</u>	<u>324,181</u>	<u>-</u>	<u>-</u>	<u>9,893,522</u>	<u>3,127,037</u>
Excess (deficiency) of receipts over disbursements	<u>(6,036,554)</u>	<u>(5,309,555)</u>	<u>(108,660)</u>	<u>(431,086)</u>	<u>(396,757)</u>	<u>(324,181)</u>	<u>-</u>	<u>-</u>	<u>1,563,288</u>	<u>(1,685,344)</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	1,986,500	9,888,030	5,082,650	5,579,761	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,986,500</u>	<u>9,888,030</u>	<u>5,082,650</u>	<u>5,579,761</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(6,036,554)</u>	<u>(5,309,555)</u>	<u>1,877,840</u>	<u>9,456,944</u>	<u>4,685,893</u>	<u>5,255,580</u>	<u>-</u>	<u>-</u>	<u>1,563,288</u>	<u>(1,685,344)</u>
Cash and investments - ending	<u>\$ 1,271,426</u>	<u>\$ 2,548,267</u>	<u>\$ 1,877,840</u>	<u>\$ 9,456,944</u>	<u>\$ 4,685,893</u>	<u>\$ 5,255,580</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,698,129</u>	<u>\$ 1,183,839</u>

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	Self- Insurance	Levy Excess	Child Care Program	Alternative Education	Literacy Early Intervention 14/15	Literacy Early Intervention 15/16	Early Intervention Grant 16/17	Early Literacy Intervention	Student Life Ctr Support	United Way Grant
Cash and investments - beginning	\$ 8,697,428	\$ 228,269	\$ 57,489	\$ 36,100	\$ -	\$ (16,974)	\$ -	\$ 28,286	\$ (1,675)	\$ -
Receipts:										
Local sources	17,408,317	74,685	1,982,546	-	-	-	-	-	6,647	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	53,536	-	130,660	78,262	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	17,408,317	74,685	1,982,546	53,536	-	130,660	78,262	-	6,647	-
Disbursements:										
Instruction	-	-	1,938,993	70,746	-	113,686	6,810	-	6,095	-
Support services	-	-	158,136	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	19,944,829	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	19,944,829	-	2,097,129	70,746	-	113,686	6,810	-	6,095	-
Excess (deficiency) of receipts over disbursements	(2,536,512)	74,685	(114,583)	(17,210)	-	16,974	71,452	-	552	-
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	(2,536,512)	74,685	(114,583)	(17,210)	-	16,974	71,452	-	552	-
Cash and investments - ending	\$ 6,160,916	\$ 302,954	\$ (57,094)	\$ 18,890	\$ -	\$ -	\$ 71,452	\$ 28,286	\$ (1,123)	\$ -

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	United Way - HH	Colts Fuel Up to Play 60	Ed Martin Automotive Careers	Side By Side Camp 2016	Side By Side Camp 2017	LC Library Grant	Answers for Autism Grant	LN Library Grant	Foundation Salaries	Legacy Foundation
Cash and investments - beginning	\$ (3,338)	\$ -	\$ 26,263	\$ 3,000	\$ -	\$ 700	\$ -	\$ -	\$ (12,349)	\$ -
Receipts:										
Local sources	26,851	10,000	75,000	-	4,000	-	-	12,500	182,315	18,157
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>26,851</u>	<u>10,000</u>	<u>75,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>12,500</u>	<u>182,315</u>	<u>18,157</u>
Disbursements:										
Instruction	29,007	6,828	89,001	3,000	-	-	-	-	-	18,157
Support services	-	-	-	-	-	-	-	11,901	-	-
Noninstructional services	-	-	-	-	-	-	-	-	182,726	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>29,007</u>	<u>6,828</u>	<u>89,001</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,901</u>	<u>182,726</u>	<u>18,157</u>
Excess (deficiency) of receipts over disbursements	<u>(2,156)</u>	<u>3,172</u>	<u>(14,001)</u>	<u>(3,000)</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>599</u>	<u>(411)</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>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(2,156)</u>	<u>3,172</u>	<u>(14,001)</u>	<u>(3,000)</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>599</u>	<u>(411)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (5,494)</u>	<u>\$ 3,172</u>	<u>\$ 12,262</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ 700</u>	<u>\$ -</u>	<u>\$ 599</u>	<u>\$ (12,760)</u>	<u>\$ -</u>

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	Summer Servings Grant	Camp Kaleidoscope	Lawrence Shelter	Instructional Support	FG Summer Immersion	Lumina/ AAEA	Adult and Continuing Education	AVID	MAC	MAC Jr
Cash and investments - beginning	\$ -	\$ -	\$ 232	\$ 42,452	\$ -	\$ 2,608	\$ (406,151)	\$ -	\$ -	\$ (1,168)
Receipts:										
Local sources	-	-	5	29,068	10,890	-	-	-	-	11,824
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	5	29,068	10,890	-	-	-	-	11,824
Disbursements:										
Instruction	-	-	237	17,255	2,909	-	-	-	-	-
Support services	-	-	-	17,395	-	-	-	-	-	11,724
Noninstructional services	-	-	-	792	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	60	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	237	35,502	2,909	-	-	-	-	11,724
Excess (deficiency) of receipts over disbursements	-	-	(232)	(6,434)	7,981	-	-	-	-	100
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	-	-	(232)	(6,434)	7,981	-	-	-	-	100
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 36,018	\$ 7,981	\$ 2,608	\$ (406,151)	\$ -	\$ -	\$ (1,068)

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	MAC Online	Preschool of the Arts	ABE Scholarship Fund	Luther Scholarship Fund	Leon Riggs Scholarship	Gordon Teter Scholarship	Miscellaneous Programs	Lawrence Healthy Community 50	Autism Advocates Fund	Wellness Policy
Cash and investments - beginning	\$ (4,543)	\$ 61,627	\$ 29,284	\$ 7,786	\$ -	\$ -	\$ 181,165	\$ -	\$ 3,609	\$ 50,647
Receipts:										
Local sources	4,662	2,607,953	-	-	-	-	172,838	14,950	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	4,662	2,607,953	-	-	-	-	172,838	14,950	-	-
Disbursements:										
Instruction	-	2,582,832	-	-	-	-	-	14,950	729	-
Support services	119	51,466	-	-	-	-	187,031	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	695
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	7,500	4,000	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	132,465	-	-	-
Total disbursements	119	2,634,298	7,500	4,000	-	-	319,496	14,950	729	695
Excess (deficiency) of receipts over disbursements	4,543	(26,345)	(7,500)	(4,000)	-	-	(146,658)	-	(729)	(695)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,543	(26,345)	(7,500)	(4,000)	-	-	(146,658)	-	(729)	(695)
Cash and investments - ending	\$ -	\$ 35,282	\$ 21,784	\$ 3,786	\$ -	\$ -	\$ 34,507	\$ -	\$ 2,880	\$ 49,952

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	3M-SME Grant/ Prime 12/15	PBIS Initiative	Employee Criminal History	Food Service Catering	Strategic Planning	EPA Grant / Oaklandon	Lilly Endowment 2017	Professional Development FY 09/10	Formative Assessment	IN Preschool Grants
Cash and investments - beginning	\$ 7,889	\$ (2,166)	\$ (1,335)	\$ 23,793	\$ 90,805	\$ -	\$ -	\$ 529	\$ -	\$ -
Receipts:										
Local sources	-	-	212	3,524	43,861	3,500	50,000	-	-	-
Intermediate sources	-	405,025	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	198,331	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	405,025	212	3,524	43,861	3,500	50,000	-	198,331	-
Disbursements:										
Instruction	3,129	-	-	-	-	1,432	-	-	-	-
Support services	-	231,362	3,610	-	34,259	-	26,856	329	198,331	-
Noninstructional services	-	-	-	2,114	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,129	231,362	3,610	2,114	34,259	1,432	26,856	329	198,331	-
Excess (deficiency) of receipts over disbursements	(3,129)	173,663	(3,398)	1,410	9,602	2,068	23,144	(329)	-	-
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	(3,129)	173,663	(3,398)	1,410	9,602	2,068	23,144	(329)	-	-
Cash and investments - ending	\$ 4,760	\$ 171,497	\$ (4,733)	\$ 25,203	\$ 100,407	\$ 2,068	\$ 23,144	\$ 200	\$ -	\$ -

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	Professional Development FY 08/09	High Ability 14/15	High Ability 15/16	High Ability 16/17	Common School Fund Loan A1896	Common School Fund Loan A1935	Common School Fund Loan A1975	Common School Fund Loan A2727	Common School Fund Loan A2858	Common School Fund Loan A2892
Cash and investments - beginning	\$ -	\$ -	\$ 3,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	95,744	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	1,422,880	1,527,481	655,234	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	95,744	-	-	1,422,880	1,527,481	655,234	-
Disbursements:										
Instruction	-	-	3,185	85,217	-	-	-	-	-	-
Support services	-	-	-	-	-	-	1,422,880	1,527,481	655,234	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	3,185	85,217	-	-	1,422,880	1,527,481	655,234	-
Excess (deficiency) of receipts over disbursements	-	-	(3,185)	10,527	-	-	-	-	-	-
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	-	-	(3,185)	10,527	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 10,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	Common School Fund Loan A2917	Medicaid Reimbursement	Secured Schools Safety Grant	Extra Curricular Clearing	School Discretionary Fund	Cultural Arts	Non-English Speaking Programs	NESP 14/15	NESP 15/16	NESP 16/17
Cash and investments - beginning	\$ -	\$ (1,565)	\$ -	\$ (7,301)	\$ (221)	\$ -	\$ 1,373	\$ -	\$ 70,606	\$ -
Receipts:										
Local sources	-	42	-	86,471	155,397	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	50,000	-	-	-	-	-	-	392,957
Federal sources	-	24,439	-	-	-	-	-	-	-	-
Temporary loans	1,344,333	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>1,344,333</u>	<u>24,481</u>	<u>50,000</u>	<u>86,471</u>	<u>155,397</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>392,957</u>
Disbursements:										
Instruction	-	26,323	-	52,459	-	-	-	-	70,606	327,357
Support services	1,344,333	-	50,000	37,918	-	-	-	-	-	-
Noninstructional services	-	-	-	-	76,972	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>1,344,333</u>	<u>26,323</u>	<u>50,000</u>	<u>90,377</u>	<u>76,972</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,606</u>	<u>327,357</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,842)</u>	<u>-</u>	<u>(3,906)</u>	<u>78,425</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(70,606)</u>	<u>65,600</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>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>(1,842)</u>	<u>-</u>	<u>(3,906)</u>	<u>78,425</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(70,606)</u>	<u>65,600</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (3,407)</u>	<u>\$ -</u>	<u>\$ (11,207)</u>	<u>\$ 78,204</u>	<u>\$ -</u>	<u>\$ 1,373</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,600</u>

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	State Connectivity FY 13/14	Technology Erate	Career and Technical Performance Grant	Excellence Performance Grant	GPD Group	2017 Refunding	Title I 2014/2015	Title I 2015/2016	Title I Schl Imprv 15/16
Cash and investments - beginning	\$ 1,163	\$ 290,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (176,293)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	8,290	-	-	-	-
State sources	6,308	-	114,826	26,089	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	659,003	14,912
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	634,422	-	-	-	-	-	-	-
Total receipts	6,308	634,422	114,826	26,089	8,290	-	-	659,003	14,912
Disbursements:									
Instruction	-	-	29,471	26,089	7,915	-	-	284,048	3,831
Support services	4,404	233,187	-	-	-	7,517,213	-	139,904	-
Noninstructional services	-	-	-	-	-	-	-	16,285	11,081
Facilities acquisition and construction	-	-	-	-	-	33,814	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	42,473	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	4,404	233,187	29,471	26,089	7,915	7,551,027	-	482,710	14,912
Excess (deficiency) of receipts over disbursements	1,904	401,235	85,355	-	375	(7,551,027)	-	176,293	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	7,582,298	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	7,582,298	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,904	401,235	85,355	-	375	31,271	-	176,293	-
Cash and investments - ending	\$ 3,067	\$ 691,319	\$ 85,355	\$ -	\$ 375	\$ 31,271	\$ -	\$ -	\$ -

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	Title I 2016/2017	Title I Schl Imprv 16/17	IDEA Part B FY 2014	IDEA Part B FY 2015	IDEA Part B FY 2016	IDEA Part B FY 2017	Spec Ed Preschool FY2016	Spec Ed Preschool FY2017	SPED Preschool 14/15
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (5,639)	\$ (267,290)	\$ -	\$ (16,010)	\$ -	\$ 74
Receipts:									
Local sources	-	-	-	-	759	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	2,606,771	2,430	-	9,294	816,015	2,790,163	33,073	96,308	539
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	2,606,771	2,430	-	9,294	816,774	2,790,163	33,073	96,308	539
Disbursements:									
Instruction	1,395,508	-	-	3,655	472,656	3,068,775	17,063	113,836	613
Support services	1,251,967	2,475	-	-	-	-	-	-	-
Noninstructional services	124,359	30	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	76,828	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	2,771,834	2,505	-	3,655	549,484	3,068,775	17,063	113,836	613
Excess (deficiency) of receipts over disbursements	(165,063)	(75)	-	5,639	267,290	(278,612)	16,010	(17,528)	(74)
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	(165,063)	(75)	-	5,639	267,290	(278,612)	16,010	(17,528)	(74)
Cash and investments - ending	\$ (165,063)	\$ (75)	\$ -	\$ -	\$ -	\$ (278,612)	\$ -	\$ (17,528)	\$ -

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

	Intervention /Counseling Fund	Health Insurance	McKinney Vento 14-15/15-16	McKinney Vento 16/19	High CTE Percentage 16-17	Perkins 14/15	Perkins 15/16	Perkins 16/17	Improving Teacher Quality, No Child Left, Title II, Part A
Cash and investments - beginning	\$ -	\$ -	\$ (352)	\$ -	\$ -	\$ -	\$ (26,626)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	15,000	-	-	-	-	-	-	-	-
Federal sources	-	-	40,872	10,307	94,540	-	55,394	181,598	85,486
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	15,000	-	40,872	10,307	94,540	-	55,394	181,598	85,486
Disbursements:									
Instruction	-	-	-	-	99,151	-	28,768	192,682	-
Support services	15,000	-	40,520	12,805	-	-	-	-	86,932
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	11,434	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	15,000	-	40,520	12,805	99,151	-	28,768	204,116	86,932
Excess (deficiency) of receipts over disbursements	-	-	352	(2,498)	(4,611)	-	26,626	(22,518)	(1,446)
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	-	-	352	(2,498)	(4,611)	-	26,626	(22,518)	(1,446)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (2,498)	\$ (4,611)	\$ -	\$ -	\$ (22,518)	\$ (1,446)

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

	Title II A 13/14	Title II A 14/15	Title II A E Learning Regional	Title IIA 15/16	Title III LEP 14/15	Title III LEP 15/16	Title III LEP 16/17	College Success Grant	School Wellness Grant
Cash and investments - beginning	\$ -	\$ (6,216)	\$ -	\$ (12,088)	\$ -	\$ (16,040)	\$ -	\$ 1,633	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	17,328	-	204,165	-	109,706	241,050	-	48
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	17,328	-	204,165	-	109,706	241,050	-	48
Disbursements:									
Instruction	-	-	-	-	-	93,666	258,106	-	-
Support services	-	11,112	-	175,869	-	-	-	-	2,188
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	17,301	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	11,112	-	193,170	-	93,666	258,106	-	2,188
Excess (deficiency) of receipts over disbursements	-	6,216	-	10,995	-	16,040	(17,056)	-	(2,140)
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	-	6,216	-	10,995	-	16,040	(17,056)	-	(2,140)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (1,093)	\$ -	\$ -	\$ (17,056)	\$ 1,633	\$ (2,140)

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

	ST - Proj Learning Tree	Fresh Fruit & Veg Prgrm - 15/16	Misc Clearing Account	Foundation Grants	FS Prepay Account	Health Ins - Cobra	2004 Refunding Issue	PR Clearing	Totals
Cash and investments - beginning	\$ 2	\$ -	\$ (4,205)	\$ (3,757)	\$ -	\$ 86,735	\$ -	\$ 437,924	\$ 74,522,168
Receipts:									
Local sources	-	-	-	-	-	-	-	-	71,938,069
Intermediate sources	-	-	-	-	-	-	-	-	413,315
State sources	-	-	-	-	-	-	-	-	108,787,605
Federal sources	-	-	-	-	-	-	-	-	17,634,242
Temporary loans	-	-	-	-	-	-	-	-	4,949,928
Interfund loans	-	-	-	-	-	-	-	-	132,465
Other receipts	-	-	452,336	3,517	-	1,168,932	-	35,727,134	38,028,770
Total receipts	-	-	452,336	3,517	-	1,168,932	-	35,727,134	241,884,394
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	93,502,244
Support services	-	-	-	-	-	-	-	-	70,015,973
Noninstructional services	-	-	-	-	-	-	-	-	10,542,362
Facilities acquisition and construction	-	-	-	-	-	-	-	-	26,871,529
Debt service	-	-	-	-	-	-	-	-	21,601,289
Nonprogrammed charges	-	-	464,229	11,506	-	1,199,115	-	35,710,702	57,687,721
Interfund loans	-	-	-	-	-	-	-	-	132,465
Total disbursements	-	-	464,229	11,506	-	1,199,115	-	35,710,702	280,353,583
Excess (deficiency) of receipts over disbursements	-	-	(11,893)	(7,989)	-	(30,182)	-	16,432	(38,469,189)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	30,119,239
Sale of capital assets	-	-	-	-	-	-	-	-	6,523
Transfers in	-	-	-	-	-	-	-	-	500,000
Transfers out	-	-	-	-	-	-	-	-	(500,000)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	30,125,762
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(11,893)	(7,989)	-	(30,182)	-	16,432	(8,343,427)
Cash and investments - ending	\$ 2	\$ -	\$ (16,097)	\$ (11,746)	\$ -	\$ 56,553	\$ -	\$ 454,357	\$ 66,178,741

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 13,429,511</u>	<u>\$ 589,316</u>

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF LEASES AND DEBT
June 30, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
MSD of Lawrence Township	Copier Lease	\$ 13,404	5/1/2017	1/27/2021
MSD of Lawrence Township	Copier Lease	31,140	1/27/2016	1/27/2021
MSD of Lawrence Township	Copier Lease	1,872	6/27/2016	1/27/2021
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2017A	165,000	4/30/2017	12/31/2030
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2017B	182,000	4/30/2017	12/31/2030
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2017C	343,000	4/30/2017	12/31/2030
School Building Corp of Lawrence Township	First Mortgage Refunding Bonds Series 2016	4,087,000	11/26/2016	12/31/2024
School Building Corp of Lawrence Township	First Mortgage Refunding Bonds Series 2014	2,960,500	6/30/2014	12/31/2024
School Building Corp of Lawrence Township	First Mortgage Refunding Bonds Series 2013A	1,234,000	12/31/2013	12/31/2018
School Building Corp of Lawrence Township	First Mortgage Refunding Bonds Series 2012	1,638,500	6/30/2012	12/31/2022
School Building Corp of Lawrence Township	First Mortgage Refunding Bonds Series 2008	2,085,000	6/30/2008	12/31/2019
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2016A-1	228,000	5/23/2016	12/31/2027
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2016A-2	140,000	5/23/2016	12/31/2025
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2016B-1	209,000	5/23/2016	12/31/2027
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2016B-2	138,500	5/23/2016	12/31/2025
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2016C	536,500	5/23/2016	12/31/2027
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2016D	284,500	5/23/2016	12/31/2027
Total governmental activities		<u>14,277,916</u>		
Total of annual lease payments		<u>\$ 14,277,916</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2012 GO Pension Bonds	\$ 6,625,000	\$ 1,271,192
General obligation bonds	2014 GO for Construction and Renovation	1,020,000	1,030,200
General obligation bonds	2015A GO For Construction and Renovation	2,000,000	48,000
General obligation bonds	2015B GO for Construction and Renovation	2,000,000	48,000
General obligation bonds	2015C GO for Construction and Renovation	2,000,000	48,000
General obligation bonds	2016 QZAB	2,000,000	25,000
General obligation bonds	2017 GO Pension Bonds Refinance	6,990,000	696,025
Notes and loans payable	Common School Loan A1574	61,792	62,255
Notes and loans payable	Common School Loan A1596	282,724	284,845
Notes and loans payable	Common School Loan A1634	412,830	278,660
Notes and loans payable	Common School Loan A1667	89,268	60,256
Notes and loans payable	Common School Loan A1691	550,440	280,036
Notes and loans payable	Common School Loan A1746	686,900	280,943
Notes and loans payable	Common School Loan A1767	197,310	80,699
Notes and loans payable	Common School Loan A1792	677,215	274,271
Notes and loans payable	Common School Loan A1828	1,075,040	278,838
Notes and loans payable	Common School Loan A1870	161,577	55,609
Notes and loans payable	Common School Loan A1896	952,302	280,930
Notes and loans payable	Common School Loan A1935	1,000,318	295,094
Notes and loans payable	Common School Loan A1975	190,440	65,226
Notes and loans payable	Common School Loan A2727	1,138,304	295,248
Notes and loans payable	Common School Loan A2858	1,221,985	316,952
Notes and loans payable	Common School Loan A2892	589,711	138,053
Total governmental activities		<u>31,923,156</u>	<u>6,494,332</u>
Totals		<u>\$ 31,923,156</u>	<u>\$ 6,494,332</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT
OF LAWRENCE TOWNSHIP, MARION COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the Metropolitan School District of Lawrence Township'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 2017-002, 2017-004, 2017-005, 2017-006, 2017-008, 2017-009, 2017-010, 2017-011, and 2017-014. 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.


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 and significant deficiencies.

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 2017-002, 2017-003, 2017-004, 2017-005, 2017-006, 2017-007, 2017-008, 2017-009, 2017-010, 2017-011, 2017-012, 2017-013, and 2017-014 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

December 20, 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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METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 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
<u>Department of Agriculture</u>							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education	10.553					
School Breakfast			FY2016	\$ -	\$ 1,951,942	\$ -	\$ -
School Breakfast			FY2017	-	-	-	2,563,815
Total - School Breakfast Program				-	1,951,942	-	2,563,815
National School Lunch Program	Indiana Department of Education	10.555					
School Lunch			FY2016	-	4,726,339	-	-
School Lunch			FY2017	-	-	-	6,141,950
School Lunch Commodities			FY2016	-	565,005	-	-
School Lunch Commodities			FY2017	-	-	-	813,576
Total - National School Lunch Program				-	5,291,344	-	6,955,526
Summer Food Service Program for Children	Indiana Department of Education	10.559					
Summer Food Service			FY2016/17	-	140,692	-	209,995
Total - Child Nutrition Cluster				-	7,383,978	-	9,729,336
Child and Adult Care Food Program	Indiana Department of Education	10.558					
Child and Adult Care Food			FY2016	-	196,122	-	-
Child and Adult Care Food			FY2017	-	-	-	190,881
Total - Child and Adult Care Food Program				-	196,122	-	190,881
Child Nutrition Discretionary Grants Limited Availability	Indiana Department of Education	10.579					
Child Nutrition Equipment Grant			A58616SS089	-	39,200	-	-
Fresh Fruit and Vegetable Program	Indiana Department of Education	10.582					
Fresh Fruit and Vegetable Program 15/16			FY2016	-	23,603	-	-
Fresh Fruit and Vegetable Program 16/17			FY2017	-	-	-	61,667
Total - Fresh Fruit and Vegetable Program				-	23,603	-	61,667
Urban and Community Forestry Program	Indiana Department of Education	10.675					
Project Learning Tree			FY2015	-	98	-	-
Total - Department of Agriculture				-	7,643,001	-	9,981,884

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 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							
Special Education Cluster (IDEA)							
Special Education Grants to States	Indiana Department of Education	84.027					
SPED Part B FY14			14214-036-PN01	-	5,469	-	-
SPED Part B FY15			14215-036-PN01	-	706,428	-	9,294
SPED Part B FY16			14216-036-PN01	-	2,890,067	-	816,015
SPED Part B FY17			14217-036-PN01	-	-	-	2,790,163
Total - Special Education Grants to States				-	3,601,964	-	3,615,472
Special Education_Preschool Grants	Indiana Department of Education	84.173					
SPED Preschool FY15			45715-036-PN01	-	29,828	-	539
SPED Preschool FY16			45716-036-PN01	-	76,268	-	33,073
SPED Preschool FY17			45717-036-PN01	-	-	-	96,308
Total - Special Education_Preschool Grants				-	106,096	-	129,920
Total - Special Education Cluster (IDEA)				-	3,708,060	-	3,745,392
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I 14/15			15-5330	-	398,775	-	-
Title I 15/16			16-5330	-	2,765,516	-	644,135
Title I 16/17			17-5330	-	-	-	2,524,390
Title I School Improvement 15/16			S010A150014	-	-	-	14,912
Title I School Improvement 16/17			S010A160014	-	-	-	2,430
Total - Title I Grants to Local Educational Agencies				-	3,164,291	-	3,185,867
Career and Technical Education - Basic Grants to States	Indiana Department of Education	84.048					
Perkins 14/15			14-4700-5300	-	72,547	-	-
Perkins 15/16			15-4700-5300	-	146,886	-	55,394
Perkins 16/17			16-4700-5300	-	-	-	181,598
Perkins Secondary High CTE Percentage			17-4700-5300	-	-	-	94,540
Total - Career and Technical Education - Basic Grants to States				-	219,433	-	331,532
Education for Homeless Children and Youth	Indiana Department of Education	84.196					
McKinney Vento 14/16			A58-5-15SS-2320	-	47,142	-	40,872
McKinney Vento 16/17			7000S196A160015	-	-	-	10,307
Total - Education for Homeless Children and Youth				-	47,142	-	51,179

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 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
English Language Acquisition State Grants	Indiana Department of Education	84.365					
Title III LEP 14/16			01115-065-PN01	-	100,228	-	-
Title III LEP 15/17			01116-065-PN01	-	202,539	-	109,706
Title III LEP 16/18			01117-065-PN01	-	-	-	241,050
Total - English Language Acquisition State Grants				-	302,767	-	350,756
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
Title IIA 13/14			13-5300	-	15,907	-	-
Title IIA 14/15			14-5300	-	106,351	-	17,328
Title IIA 15/16			S367A150015	-	109,490	-	204,165
Title IIA 16/17			S267A160013	-	-	-	85,486
Title IIA E Learning Grant			A58-5-15CI-2479	-	7,750	-	-
Total - Supporting Effective Instruction State Grants				-	239,498	-	306,979
Total - Department of Education				-	7,681,191	-	7,971,705
Department of Health and Human Services							
Medicaid Cluster							
Medical Assistance Program	Indiana Department of Education	93.778					
Medicaid			FY2016	-	65,340	-	-
Medicaid			FY2017	-	-	-	370,930
Total - Medical Assistance Program				-	65,340	-	370,930
Total - Medicaid Cluster				-	65,340	-	370,930
Assistance Programs for Chronic Disease Prevention and Control School Wellness Grant	Indiana State Department of Health	93.945					
			EDS a-70-5-071087	-	-	-	48
Total - Department of Health and Human Services				-	65,340	-	370,978
Total federal awards expended				\$ -	\$ 15,389,532	\$ -	\$ 18,324,567

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	no
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
84.010	Child Nutrition Cluster	Unmodified
	Special Education Cluster (IDEA)	Unmodified
	Title I Grants to Local Educational Agencies	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

FINDING 2017-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior finding number was 2015-001.

Condition

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The School Corporation had not established effective internal controls over cash and investments, receipts, other financing sources and uses, and the Schedule of Expenditures of Federal Awards (SEFA).

Cash and Investments

The School Corporation properly designed a control for cash and investments; however, there was no documentation that the control was properly implemented.

Receipts

The School Corporation properly designed a control for receipts; however, there was no documentation that the control was properly implemented.

Other Financing Sources and Uses

The School Corporation properly designed a control over other financing sources and uses; however, there was no documentation that the control was properly implemented.

SEFA

The School Corporation properly designed a control for the preparation and approval of the SEFA; however, there was no documentation that the control was properly implemented.

Context

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

Criteria

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

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

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

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. . . ."

Cause

Management had not established a proper system of internal control over financial transactions and reporting related to cash and investments, receipts, other financing sources and uses, and the SEFA.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

Recommendation

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

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2017-002

Subject: School Breakfast Program, National School Lunch Program - Cash Management
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): FY2016, FY2017
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Cash Management
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-003.

Condition

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

The School Corporation did not comply with the Cash Management requirements that the net cash resources in the School Lunch fund should not exceed three months average expenditures for its nonprofit school food service program. The net cash resources in the School Lunch fund exceeded three months average expenditures for the entire audit period.

Context

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

7 CFR 210.14(b) states: "*Net cash resources*. The school food authority shall limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service or such other amount as may be approved by the State agency in accordance with § 210.19(a)."

7 CFR 220.7(e) states in part:

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

(iv) Limit its net cash resources to an amount that does not exceed three months average expenditure for its nonprofit school food service or such other amount as may be approved by the State agency; . . ."

Cause

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

Effect

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the Cash Management 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 Cash Management compliance requirement.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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: Child Nutrition Cluster - Eligibility

Federal Agency: Department of Agriculture

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

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY2016, FY2017, FY2016/17

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Eligibility

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-004.

Condition

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

One individual was responsible for determining the eligibility for the applications of the School Lunch program. There was no control in place, such as an oversight, review, or approval process, to ensure the correct eligibility determination was made.

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. . . ."

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 to ensure compliance with the Eligibility compliance requirement.

Effect

The failure to establish an effective internal control system, which would include segregation of duties, placed the School Corporation at risk of noncompliance with the grant agreement and the Eligibility 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 Eligibility 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 2017-004

Subject: Child Nutrition Cluster - Equipment and Real Property Management

Federal Agency: Department of Agriculture

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

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY2016, FY2017, FY2016/17

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Equipment and Real Property Management

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-005.

Condition

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The School Corporation did not accurately maintain equipment or property records for equipment purchased with program funds. The capital asset records did not contain the source of funding for the property or percentage of federal participation in the cost.

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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.313(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:

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. . . ."

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 effective internal control system enabled noncompliance with the grant agreement and the Equipment and Real Property Management compliance requirement.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the Equipment and Real Property Management 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 2017-005

Subject: Child Nutrition Cluster - Procurement and Suspension and Debarment

Federal Agency: Department of Agriculture

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

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY2016, FY2017, FY2016/17

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-006.

Condition

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

Procurement

During the testing of procurements, it was determined that the School Corporation did not accept rate quotes for procurements, which qualified as small purchases.

Suspension and Debarment

There were no controls in place to ensure that vendors were not suspended or debarred from participation in federal programs. The School Corporation did not perform any procedures to verify that vendors were not suspended or debarred from participation in federal programs.

Context

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.318 states in part:

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

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

2 CFR 200.320 states in part:

"The non-Federal Entity must use one of the following methods of procurement. . . ."

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

2 CFR 180.300 states:

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

You do this by:

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

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

Effect

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

FINDING 2017-006

Subject: Child Nutrition Cluster - Program Income

Federal Agency: Department of Agriculture

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

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY2016, FY2017, FY2016/17

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Program Income

Audit Findings: Material Weakness, Other Matters

Condition

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

The School Corporation had not properly designed or implemented adequate policies and procedures to ensure that program income was properly recorded in the financial records to enable the determination of its compliance with the Program Income compliance requirement.

The School Corporation had not established the School Lunch Clearing Fund (8400) to account for the prepaid school lunch account balances. All receipts were recorded directly in the School Lunch fund (800). Due to the method of recordkeeping, transfer of program income to the School Lunch fund could not be audited during the audit period.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

7 CFR 210.14(c) states:

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

Clearing Account Number 8400 - Prepaid Food has been established to account for prepaid food. The collections are to be receipted to 8410 with 8420 representing the transfers out of the clearing account and recognition in the appropriate revenue classifications (1611 to 1614 series) in the School Lunch Fund. The transfer should be made periodically and at the end of each month to appropriately classify meals (breakfast, lunch, etc.) when known (charged by student). (The School Bulletin and Uniform Compliance Guidelines, September 2008)

Cause

Management had not developed a system of internal controls that would have ensured compliance with the Program Income compliance requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the Program Income compliance requirement.

Questioned Costs

There were no questioned costs identified.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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 Program Income compliance requirement.

Views of Responsible Officials

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

FINDING 2017-007

Subject: National School Lunch Program - Special Tests and Provisions - Paid Lunch Equity
Federal Agency: Department of Agriculture
Federal Program: National School Lunch Program
CFDA Number: 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): FY2016, FY2017
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Paid Lunch Equity
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-009.

Condition

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

The School Corporation had not designed or implemented adequate internal controls to ensure that the paid lunch equity calculation was properly calculated. There was no oversight, review, or approval of the paid lunch equity calculations prior to submission to the School Board.

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. . . ."

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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 to ensure compliance with the grant agreement and the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

Effect

The failure to establish an effective internal control system, which would include segregation of duties, placed the School Corporation at risk of noncompliance with the grant agreement and the Special Tests and Provisions - Paid Lunch Equity 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 Special Tests and Provisions - Paid Lunch Equity 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 2017-008

Subject: School Breakfast Program, National School Lunch Program - 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): FY2016, FY2017

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP)

Audit Findings: Material Weakness, Other Matters

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-008.

Condition

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

During the testing of the verifications, it was found in one instance that the frequency of pay used contained an error and that income was calculated incorrectly, causing an inappropriate change to eligibility status. In three instances, the School Corporation tested a household that had already been verified by the Indiana Department of Education and kept the household status as reduced when the household status should have been changed to free.

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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

7 CFR 245.6a(c)(1) states in part: "*General*. The local educational agency must verify eligibility of children in a sample of household applications approved for free and reduced price meal benefits for that school year. . . ."

Cause

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish an effective internal control system placed the School Corporation in non-compliance with the grant agreement and the Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) 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 Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) 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 2017-009

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

Federal Agency: Department of Education

Federal Programs: Special Education Grant to States, Special Education_Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14214-036-PN01, 14215-036-PN01,
14216-036-PN01, 14217-036-PN01,
45715-036-PN01, 45716-036-PN01,
45717-036-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-010.

Condition

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

The School Corporation was not keeping the proper time and effort logs to support the payment of employees from the Special Education Cluster (IDEA) funds.

Context

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

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

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

2 CFR 200.430(i) states in part:

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

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

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

Effect

The failure to establish an effective 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.

FINDING 2017-010

Subject: Special Education Cluster (IDEA) - Matching, Level of Effort, Earmarking

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): 14214-036-PN01, 14215-036-PN01,
14216-036-PN01, 14217-036-PN01,
45715-036-PN01, 45716-036-PN01,
45717-036-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Matching, Level of Effort, Earmarking

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-011.

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Level of Effort - Maintenance of Effort (MOE) requirements.

The School Corporation did not provide adequate supporting documentation to support compliance with the MOE requirements. The amounts used for the MOE calculations were estimated numbers and did not reflect correctly the records of the School Corporation.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

34 CFR 80.20 states in part:

"(a) A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to:

- (1) Permit preparation of reports required by this part and the statutes authorizing the grant, and
- (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.

(b) The financial management systems of other grantees and subgrantees must meet the following standards:

- (1) *Financial reporting.* Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant. . . ."

34 CFR 76.702 states: "A State and a subgrantee shall use fiscal control and fund accounting procedures that insure proper disbursement of and accounting for Federal funds."

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.302 states in part:

"(a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. . . .

(b) The financial management system of each non-Federal entity must provide for the following. . . .

- (2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting and 200.328 Monitoring and reporting program performance. . . ."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the MOE requirements.

Effect

The failure to establish an effective internal control enabled noncompliance with the grant agreement and the MOE 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 MOE requirements. We also recommended that the School Corporation use financial information for the MOE calculations that reflect the records of the unit.

Views of Responsible Officials

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2017-011

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

Federal Agency: Department of Education

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

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14214-036-PN01, 14215-036-PN01,
14216-036-PN01, 14217-036-PN01,
45715-036-PN01, 45716-036-PN01,
45717-036-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-012.

Condition

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

Procurement

During the testing of procurements, it was determined that the School Corporation did not accept rate quotes for procurements which qualified as small purchases.

Suspension and Debarment

There were no controls in place to ensure that vendors were not suspended or debarred from participation in federal programs. The School Corporation did not perform any procedures to verify that vendors were not suspended or debarred from participation in federal programs.

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. . . ."

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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). . . ."

2 CFR 200.318 states in part:

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

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

2 CFR 200.320 states in part:

"The non-Federal Entity must use one of the following methods of procurement. . . ."

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

2 CFR 180.300 states:

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

You do this by:

- (a) Checking 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 Procurement and Suspension and Debarment compliance requirement.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

FINDING 2017-012

Subject: Special Education Cluster (IDEA) - Reporting

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): 14214-036-PN01, 14215-036-PN01,
14216-036-PN01, 14217-036-PN01,
45715-036-PN01, 45716-036-PN01,
45717-036-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-013.

Condition

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

The School Corporation did not have proper oversight and monitoring of the preparation and reporting of the Quarterly Monitoring Report for Proportional Shares for Non-Public Schools. During testing, it was determined there was no review or approval of the Quarterly Monitoring Report for Proportional Shares for Non-Public Schools once prepared for the special education programs.

Context

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls to ensure compliance with the Reporting compliance requirement.

Effect

The failure to establish an effective internal control system, which would include segregation of duties, placed the School Corporation at risk of noncompliance with the grant agreement and the Reporting 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 Reporting compliance requirement.

Views of Responsible Officials

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2017-013

Subject: Title I Grants to Local Educational Agencies -
Allowable Costs/Cost Principles, Eligibility
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): 15-5330, 16-5330, 17-5330,
S010A150014, S010A160014
Pass-Through Entity: Indiana Department of Education
Compliance Requirements: Allowable Costs/Cost Principles, Eligibility
Audit Finding: Material Weakness

Condition

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

Allowable Costs/Cost Principles

The School Corporation did not have a control procedure in place to ensure that time and effort logs were being reviewed and approved by an appropriate supervisor. None of the time and effort logs tested had any documentation of a review or approval by the employee's supervisor.

Eligibility

One employee was primarily responsible for preparing and submitting the Title I Applications, which contained the information to determine each school's eligibility. An oversight, review process, or other compensating control had not been established to ensure the eligible school's information shown on the Title I Applications was correct.

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. . . ."

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 to ensure compliance with the Allowable Costs/Cost Principles and Eligibility compliance requirements.

Effect

The failure to establish an effective internal control system, which would include segregation of duties, placed the School Corporation at risk of noncompliance with the grant agreement and the Allowable Costs/Cost Principles and the Eligibility 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 Allowable Costs/Cost Principles and Eligibility 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 2017-014

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

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 15-5330; 16-5330; 17-5330;
S010A150014; S010A160014

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Condition

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

Procurement

During the testing of procurements, it was determined that the School Corporation did not accept rate quotes for procurements which qualified as small purchases.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Suspension and Debarment

There were no controls in place to ensure that vendors were not suspended or debarred from participation in federal programs. The School Corporation did not perform any procedures to verify that vendors were not suspended or debarred from participation in federal programs.

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."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.318 states in part:

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

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

2 CFR 200.320 states in part:

"The non-Federal Entity must use one of the following methods of procurement. . . ."

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 180.300 states:

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

You do this by:

- (a) Checking 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 Procurement and Suspension and Debarment requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

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AUDITEE-PREPARED DOCUMENTS

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



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-001

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective July 1, 2017, proper signatures are being obtained to document the review process.

FINDING 2015-002

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective with the beginning of the 2016-17 school year, all Food Services employees clocked in and out via an electronic time clock system. A supervisor must review all of the entries in the time clock system and digitally approve them before it can be submitted to the Payroll office for processing. Finally, effective June 1, 2017, all vendor payments will be formally documented that they have been reviewed prior to forwarding them to the Business Services Office for processing.



METROPOLITAN SCHOOL DISTRICT
LAWRENCE TOWNSHIP

Dr. Shawn A. Smith
Superintendent

Lawrence Education & Community Center
6501 Sunnyside Road
Indianapolis, IN 46236
(317) 423-8200

FINDING 2015-003

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective with the 2017-18 school year, signatures are being obtained documenting the verification of the amounts being submitted for federal reimbursement. A formal plan was established in the summer of 2015 that outlines how the District plans to spend the excess cash balance in the School Lunch Fund.

FINDING 2015-004

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective with the 2017-18 school year, a formal sign-off process will be utilized to verify that the proper parameters were accurately defined in the electronic system to ensure they match the Federal Income Guidelines and that the system had calculated and determined the benefits correctly. Furthermore, if a paper application is input, a person other than the person who input the data will verify its accuracy and sign off accordingly.



FINDING 2015-005

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective with the fixed asset audit that will be completed as of June 30, 2019, items purchased with Child Nutrition program funds will be identified as such.

FINDING 2015-006

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective July 1, 2017, the School Corporation will verify and document that vendors have not been suspended or debarred prior to entering into a contract with them.

FINDING 2015-007

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective with the 2017-18 school year, all reports submitted will be reviewed and signed off on by a person other than the person preparing the report.



FINDING 2015-008

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective with the 2017-18 school year, the School Corporation will have controls in place to ensure compliance related to the grant agreement and Special Tests and Provisions – Verification of Free and Reduced Price Applications (NSLP) requirements.

FINDING 2015-009

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective with the 2015-16 school year and beyond, the School Corporation has complied with the Paid Lunch Equity provisions.



FINDING 2015-010

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective with the 2017-18 school year, semi-annual certifications will be completed for employees who work solely on Special Education Programs.

FINDING 2015-011

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective with the 2015-16 school year, documentation exists indicating the School Corporation is calculating Maintenance of Effort.

FINDING 2015-012

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective July 1, 2017, the School Corporation will verify and document that vendors have not been suspended or debarred prior to entering into a contract with them.



METROPOLITAN SCHOOL DISTRICT
LAWRENCE TOWNSHIP

Dr. Shawn A. Smith
Superintendent

Lawrence Education & Community Center
6501 Sunnyside Road
Indianapolis, IN 46236
(317) 423-8200

FINDING 2015-013

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective with the 2017-18 school year, all reports required will be properly approved and documented by the appropriate personnel as well as them being secured for safekeeping.



METROPOLITAN SCHOOL DISTRICT
LAWRENCE TOWNSHIP

Dr. Shawn A. Smith
Superintendent

Lawrence Education & Community Center
6501 Sunnyside Road
Indianapolis, IN 46236
(317) 423-8200

FINDING 2015-014

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Education
Contact Person Responsible for Corrective Action: Michael Shreves
Contact Phone Number: 317-423-8380

Status of Audit Finding:

Correction of this issue is in progress due to the prior audit not being completed after the current audit period.

Effective with the beginning of the 2016-17 school year, all Food Services employees clocked in and out via an electronic time clock system. A supervisor must review all of the entries in the time clock system and digitally approve them before it can be submitted to the Payroll office for processing. Effective with the 2017-18 school year, the Semi-Annual Certifications will be maintained by the School Corporation for employees who worked solely on the Child Nutrition Programs. Finally, effective July 1, 2017, all vendor payments will be formally documented that they have been reviewed prior to forwarding them to the Business Services Office for processing

Michael D. Shreves
(Signature)

CFO
(Title)

11-28-18
(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 2017-001

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-001 indicates deficiencies in the internal control system of the School Corporation related to financial transactions and reporting. The area in question is the proper approval of bank reconciliations and claim reports. While these were being reviewed by the appropriate personnel, no signatures were obtained documenting such review. Moving forward, proper signatures documenting the review process will be obtained.

Description of Corrective Action Plan:

Due to the fact that our prior audit was completed after this audit period ended, we were unable to correct this issue prior to this audit. We have taken steps, effective July 1, 2017 to establish a system of internal controls related to financial transactions and reporting for receipts, cash and investments, and other financing sources and uses.

Anticipated Completion Date:

July 1, 2017

FINDING 2017-002

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-002 indicates that no procedures were in place to ensure amounts being entered for federal reimbursement were accurate prior to submission. Amounts entered for federal reimbursement were being reviewed prior to submission, however, they were not being documented by way of a signature. It also indicates that the School Lunch Fund balance exceeded the three-month average expenditures as allowed with no formal plan to spend the excess balance during the audit period. A plan has been established, but it was not established during the audit period.



Description of Corrective Action Plan:

Due to the fact that our prior audit was completed after this audit period ended, we were unable to correct this issue prior to this audit. We have taken steps, effective with the 2017-18 school year, signatures will be obtained documenting the verification of the amounts being submitted for federal reimbursement. A formal plan was established in the summer of 2015 that outlines how the District plans to spend the excess cash balance in the School Lunch Fund.

Anticipated Completion Date:

The 2017-18 school year and beyond.

FINDING 2017-003

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-003 indicates that there were no controls in place to ensure compliance with the Federal Income Guidelines when approving Free or Reduced Lunch Applications that were filed electronically. It also indicates that paper applications that were filed did not get reviewed for accuracy when entered into the electronic system. Controls were in place to ensure compliance with the electronic system, however they were not formally documented.

Description of Corrective Action Plan:

Due to the fact that our prior audit was completed after this audit period ended, we were unable to correct this issue prior to this audit. Effective with the 2017-18 school year, a formal sign-off process will be utilized to verify that the proper parameters were accurately defined in the electronic system to ensure they match the Federal Income Guidelines and that the system had calculated and determined the benefits correctly. Furthermore, if a paper application is input, a person other than the person who input the data will verify its accuracy and sign off accordingly.

Anticipated Completion Date:

The 2017-18 school year and beyond.



FINDING 2017-004

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-004 indicates that proper records were not kept for equipment purchased with Child Nutrition program funds. Property records were maintained and fixed asset audits are conducted every 2 years. However, in the records, the property was not identified as being purchased with the Child Nutrition Funds.

Description of Corrective Action Plan:

Due to the fact that our prior audit was completed after this audit period ended, we were unable to correct this issue prior to this audit. Effective with the fixed asset audit that will be completed as of June 30, 2019, items purchased with Child Nutrition program funds will be identified as such.

Anticipated Completion Date:

June 30, 2019

FINDING 2017-005

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-005 indicates that no documentation was maintained to indicate that the School Corporation verified that vendors, who the School Corporation entered into contracts with, were not suspended or debarred. It also indicates that purchases over \$3,000 were made without getting 2 or more quotes.

Description of Corrective Action Plan:

Due to the fact that our prior audit was completed after this audit period ended, we were unable to correct this issue prior to this audit. Effective July 1, 2017, the School Corporation will verify and document that vendors have not been suspended or debarred prior to entering into a contract with them. Effective, January 1, 2019, the School Corporation will get 2 or more quotes on all purchases greater than \$3,000.

Anticipated Completion Date:

July 1, 2017 and January 1, 2019.



FINDING 2017-006

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-006 indicates that there was no separation of the School Lunch Clearing Fund (8400) from the program income.

Description of Corrective Action Plan:

Due to the fact that our prior audit was completed after this audit period ended, we were unable to correct this issue prior to this audit. Effective January 1, 2018, the School Corporation established the School Lunch Clearing Fund and is separating the prepaid receipts from the program receipts.

Anticipated Completion Date:

January 1, 2018

FINDING 2017-007

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-007 indicates that the school did not comply with the Paid Lunch Equity provisions by not increasing school lunch prices based on the average weighted price method.

Description of Corrective Action Plan:

Due to the fact that our prior audit was completed after this audit period ended, we were unable to correct this issue prior to this audit. Effective with the 2017-18 school year and beyond, the School Corporation has complied with the Paid Lunch Equity provisions.

Anticipated Completion Date:

2017-18 school year and beyond.



FINDING 2017-008

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-008 indicates that an internal control system was not in place regarding the verification of Free and Reduced Price Applications.

Description of Corrective Action Plan:

Due to the fact that our prior audit was completed after this audit period ended, we were unable to correct this issue prior to this audit. Effective with the 2017-18 school year, the School Corporation will have controls in place to ensure compliance related to the grant agreement and Special Tests and Provisions – Verification of Free and Reduced Price Applications (NSLP) requirements.

Anticipated Completion Date:

2017-18 school year and beyond.

FINDING 2017-009

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-009 indicates that time and effort logs were not being properly maintained by the School Corporation for employees who worked solely on Special Education Programs.

Description of Corrective Action Plan:

Due to the fact that our prior audit was completed after this audit period ended, we were unable to correct this issue prior to this audit. Effective with the 2017-18 school year, time and effort logs will be completed for employees who work solely on Special Education Programs.

Anticipated Completion Date:

School year 2017-18 and beyond.



FINDING 2017-010

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-010 indicates that the School Corporation did not document the Maintenance of Effort calculation properly.

Description of Corrective Action Plan:

Due to the fact that our prior audit was completed after this audit period ended, we were unable to correct this issue prior to this audit. Effective with the 2017-18 school year, proper documentation exists relating to the calculation of the Maintenance of Effort calculation.

Anticipated Completion Date:

2017-18 school year and beyond

FINDING 2017-011

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-011 indicates that no documentation was maintained to indicate that the School Corporation verified that vendors, who the School Corporation entered into contracts with, were not suspended or debarred. It also indicates that purchases over \$3,000 were made without getting 2 or more quotes.

Description of Corrective Action Plan:

Due to the fact that our prior audit was completed after this audit period ended, we were unable to correct this issue prior to this audit. Effective July 1, 2017, the School Corporation will verify and document that vendors have not been suspended or debarred prior to entering into a contract with them. Effective, January 1, 2019, the School Corporation will get 2 or more quotes on all purchases greater than \$3,000.

Anticipated Completion Date:

July 1, 2017 and January 1, 2019.



FINDING 2017-012

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-012 indicates that the Quarterly Monitoring Reports for Coordinated Early Learning Services were not reviewed by the Director of Special Education. These reports were reviewed by the Director of Special Education prior to submission, however, it was not documented that the review took place.

Description of Corrective Action Plan:

Due to the fact that our prior audit was completed after this audit period ended, we were unable to correct this issue prior to this audit. Effective with the 2017-18 school year, all reports required will be properly approved and documented by the appropriate personnel as well as them being secured for safekeeping.

Anticipated Completion Date:

2017-18 school year and beyond

FINDING 2017-013

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-013 indicates that Time and Effort Logs for personnel paid under the Title I program were not reviewed and approved by an appropriate supervisor and that the Title I application was submitted and prepared by one employee without being reviewed or approved by an appropriate supervisor.

Description of Corrective Action Plan:

Effective January 1, 2019, all Time and Effort Logs for personnel paid under the Title I program will be properly reviewed, approved, and documented by an appropriate supervisor. Also, effective with the 2019-20 Title I Grant, an appropriate supervisor will review and approve the grant application prior to submission.

Anticipated Completion Date:

January 1, 2019



FINDING 2017-014

Contact Person Responsible for Corrective Action: Michael Shreves, CFO/Treasurer
Contact Phone Number: 317-423-8380

Views of Responsible Official:

Finding 2017-014 indicates that no documentation was maintained to indicate that the School Corporation verified that vendors, who the School Corporation entered into contracts with, were not suspended or debarred. It also indicates that purchases over \$3,000 were made without getting 2 or more quotes.

Description of Corrective Action Plan:

Due to the fact that our prior audit was completed after this audit period ended, we were unable to correct this issue prior to this audit. Effective July 1, 2017, the School Corporation will verify and document that vendors have not been suspended or debarred prior to entering into a contract with them. Effective, January 1, 2019, the School Corporation will get 2 or more quotes on all purchases greater than \$3,000.

Anticipated Completion Date:

July 1, 2017 and January 1, 2019.

Michael D. Shreves

(Signature)

CFO

(Title)

12-20-18

(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/>.