

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

GOSHEN COMMUNITY SCHOOLS
ELKHART COUNTY, INDIANA

July 1, 2016 to June 30, 2018



FILED
03/29/2019

TABLE OF CONTENTS

| <u>Description</u> | <u>Page</u> |
|--|-------------|
| Schedule of Officials | 2 |
| Independent Auditor's Report | 3-5 |
| 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 <i>Government Auditing Standards</i> | 6-7 |
| Financial Statement and Accompanying Notes: | |
| Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis..... | 11-13 |
| Notes to Financial Statement | 14-20 |
| Other Information - Unaudited: | |
| Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis..... | 22-59 |
| Schedule of Payables and Receivables | 61 |
| Schedule of Leases and Debt | 62 |
| Schedule of Capital Assets..... | 63 |
| Supplemental Audit of Federal Awards: | |
| Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance | 66-68 |
| Schedule of Expenditures of Federal Awards and Accompanying Notes: | |
| Schedule of Expenditures of Federal Awards..... | 70-71 |
| Notes to Schedule of Expenditures of Federal Awards | 72 |
| Schedule of Findings and Questioned Costs | 73-97 |
| Auditee-Prepared Documents: | |
| Summary Schedule of Prior Audit Findings..... | 100-118 |
| Corrective Action Plan | 119-131 |
| Other Reports..... | 132 |

SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|----------------------------------|---|--|
| Treasurer | Jerry D. Hawkins (Vacant) Kelley D. Kitchen | 07-01-16 to 08-08-17 08-09-17 to 08-15-17 08-16-17 to 06-30-19 |
| Superintendent of Schools | Dr. Diane B. Woodworth | 07-01-16 to 06-30-19 |
| President of the School Board | Catherine Cripe Felipe Merino Bradd Weddell | 01-01-15 to 12-31-16 01-01-17 to 12-31-18 01-01-19 to 12-31-19 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE GOSHEN COMMUNITY SCHOOLS, ELKHART COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Goshen Community Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2016 to June 30, 2018, 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, 2016 to June 30, 2018.

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, 2016 to June 30, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 18, 2019, 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

March 18, 2019



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302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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 GOSHEN COMMUNITY SCHOOLS, ELKHART 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 Goshen Community Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2016 to June 30, 2018, and the related notes to the financial statement, and have issued our report thereon dated March 18, 2019, 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 items 2018-001 and 2018-002, that we consider to be material weaknesses.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2018-002.

Goshen Community Schools' 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

March 18, 2019

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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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GOSHEN COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2017 and 2018

| Fund | Cash and Investments 07-01-16 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-17 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-18 |
|---------------------------------|----------------------------------|---------------|---------------|-----------------------------------|----------------------------------|---------------|---------------|-----------------------------------|----------------------------------|
| General | \$ 10,881,028 | \$ 44,585,274 | \$ 49,224,390 | \$ 63,933 | \$ 6,305,845 | \$ 43,614,331 | \$ 45,671,056 | \$ (3,738) | \$ 4,245,382 |
| Debt Service | 1,367,389 | 9,765,786 | 11,133,147 | - | 28 | 10,814,253 | 8,455,917 | (666,075) | 1,692,289 |
| Referendum Debt Exempt Capital | 484,167 | 1,483,894 | 1,574,817 | - | 393,244 | 945,273 | 1,266,500 | 5,150 | 77,167 |
| Capital Projects | 1,116,616 | 4,833,036 | 5,833,631 | 3,407 | 119,428 | 3,751,849 | 4,937,087 | 1,158,510 | 92,700 |
| School Transportation | 1,258,672 | 3,003,362 | 2,644,361 | - | 1,617,673 | 2,195,707 | 2,298,226 | 11,150 | 1,526,304 |
| School Bus Replacement | 16,974 | 624,311 | 557,952 | - | 83,333 | 444,155 | 149,473 | 2,390 | 380,405 |
| Rainy Day | 5,745,813 | 50,823 | 1,273,184 | - | 4,523,452 | 48,295 | - | - | 4,571,747 |
| Retirement/Severance Bond | 745,309 | 3,332 | 97,537 | - | 651,104 | 8,603 | 154,407 | - | 505,300 |
| Construction | 2,000,000 | - | 2,171,093 | 3,628,503 | 3,457,410 | - | 2,771,652 | - | 685,758 |
| School Lunch | 2,145,310 | 3,566,065 | 3,339,696 | - | 2,371,679 | 3,246,613 | 3,808,613 | - | 1,809,679 |
| Curricular Materials Rental | 2,376,446 | 1,786,637 | 3,019,644 | - | 1,143,439 | 903,174 | 1,827,290 | 59,625 | 278,948 |
| Self-Insurance | 9,361,035 | 9,974,027 | 8,442,797 | - | 10,892,265 | 7,394,068 | 7,676,904 | 397,898 | 11,007,327 |
| 2013-14 ECSEC | 5,004 | 400 | 3,984 | - | 1,420 | (400) | 1,020 | - | - |
| 2014-15 ECSEC | 83 | - | 83 | - | - | - | - | - | - |
| 2015-16 ECSEC | 2,767,805 | 2,800,116 | 6,729,700 | - | (1,161,779) | 1,161,786 | - | - | 7 |
| 2016-17 ECSEC | - | 2,758,725 | 2,445,338 | - | 313,387 | 4,338,420 | 2,836,690 | (1,816,702) | (1,585) |
| 2017-18 ECSEC | - | - | - | - | - | 4,354,551 | 7,283,791 | 89,226 | (2,840,014) |
| ECSEC | - | - | - | - | - | - | 4,401 | - | (4,401) |
| ISB/ISD Transportation | 10,693 | - | - | - | 10,693 | - | - | - | 10,693 |
| Child Care Program | 9,998 | 35,925 | 53,899 | 10,000 | 2,024 | 52,205 | 56,901 | - | (2,672) |
| Educational License Plates | 14,008 | 600 | - | - | 14,608 | 469 | - | - | 15,077 |
| Alternative Education | 83,877 | 54,957 | 59,439 | - | 79,395 | 706,264 | 678,373 | (17,362) | 89,924 |
| ELIG Early Literacy Grant 15-16 | - | 12,233 | 17,399 | - | (5,166) | - | (5,166) | - | - |
| ELIG Early Literacy Grant 16-17 | - | 35,240 | - | - | 35,240 | - | 35,240 | - | - |
| Early Literacy Grant | - | - | - | - | - | 32,863 | 16,062 | - | 16,801 |
| 13-14 Merit | 59,624 | 81,920 | - | (59,624) | 81,920 | (81,920) | - | - | - |
| 14-15 Merit | 25,828 | - | 44,957 | 19,129 | - | - | - | - | - |
| 15-16 Merit | 47,618 | 939,594 | 573,730 | (413,483) | (1) | - | - | - | (1) |
| 16-17 Merit | - | 500,089 | 491,015 | 453,977 | 463,051 | 5,700 | 161,556 | 109,241 | 416,436 |
| 17-18 Merit | - | - | - | - | - | 82,425 | 246,469 | (91,879) | (255,923) |
| Lilly Counseling Grant | - | - | - | - | - | 654,753 | 51,504 | - | 603,249 |
| ECC/Waterford School | 1,207 | - | - | - | 1,207 | - | - | - | 1,207 |
| IB Testing Fees | 64,565 | 15,388 | - | - | 79,953 | 9,604 | - | - | 89,557 |
| Orchestra Repair (Donation) | - | - | - | - | - | 1,500 | - | - | 1,500 |
| AHC/Health Careers | 2,231 | - | - | - | 2,231 | - | - | - | 2,231 |
| West Goshen Uniforms | 3,871 | - | 127 | - | 3,744 | - | - | - | 3,744 |
| Goshen Year of Goodness | - | 15,750 | - | - | 15,750 | 1,750 | 12,990 | - | 4,510 |
| CPR Training | 3,876 | 1,760 | 1,207 | - | 4,429 | 1,505 | 1,677 | - | 4,257 |
| Lilly Counseling Grant | - | 50,000 | 28,957 | - | 21,043 | - | 21,044 | - | (1) |
| CLASS/Parkside/IU | - | 3,000 | 2,313 | - | 687 | 9,200 | 2,085 | - | 7,802 |
| County Kids Create | 11,987 | 338 | - | - | 12,325 | 425 | 163 | - | 12,587 |
| Model Playground | 3,238 | - | - | - | 3,238 | - | - | - | 3,238 |
| Wysong Donations | 4,070 | - | 1,796 | - | 2,274 | - | 1,084 | - | 1,190 |

GOSHEN COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2017 and 2018

| Fund | Cash and Investments 07-01-16 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-17 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-18 |
|---|-------------------------------------|-----------|---------------|--------------------------------------|-------------------------------------|----------|---------------|--------------------------------------|-------------------------------------|
| Lisa's Legacy Nutrition Fund | - | 2,751 | 75 | - | 2,676 | - | - | - | 2,676 |
| El Sistema | - | 350 | - | - | 350 | 1,602 | 1,500 | - | 452 |
| Jim Alber Project | 1,643 | - | 513 | - | 1,130 | 1,300 | 784 | - | 1,646 |
| Chamberlain-Healthy Snack | 1,345 | - | - | - | 1,345 | - | - | - | 1,345 |
| Support Group Donations | 650 | - | - | - | 650 | - | - | - | 650 |
| GHS Teacher Incentive Donation | - | 900 | - | - | 900 | 3,881 | 3,402 | - | 1,379 |
| Model Reading | 5,000 | - | - | - | 5,000 | - | - | - | 5,000 |
| GMS Mentor Program | - | 1,225 | 1,225 | - | - | 3,500 | 3,500 | - | - |
| Reading Camp | 11,519 | 3,500 | 5,591 | - | 9,428 | 3,500 | 5,021 | - | 7,907 |
| Reading Donations | 1,000 | - | - | - | 1,000 | - | - | - | 1,000 |
| GMS Retention Pond | 500 | - | - | - | 500 | - | - | - | 500 |
| Waterford School Garden | 1,830 | - | - | - | 1,830 | - | - | - | 1,830 |
| Donations-General | 21,852 | 72,238 | 59,111 | - | 34,979 | (8,961) | 9,194 | - | 16,824 |
| GMS Pool | 810 | 22,610 | 24,826 | 2,000 | 594 | 30,491 | 55,484 | - | (24,399) |
| Coca Cola | 12,211 | 4,774 | - | - | 16,985 | 2,500 | - | - | 19,485 |
| Formative Assessment | - | 86,579 | 77,335 | - | 9,244 | 80,772 | 81,361 | - | 8,655 |
| Dual Language Immersion | - | - | - | - | - | 30,329 | 49,996 | - | (19,667) |
| 2015-16 High Ability | 88,614 | - | 88,614 | - | - | - | - | - | - |
| 2016-17 High Ability | - | 51,946 | 49,009 | - | 2,937 | - | 2,937 | - | - |
| 2017-18 High Ability | - | - | - | - | - | 51,032 | 42,439 | - | 8,593 |
| Computer Consortium/Ed Tech Advance | 151,124 | 62,611 | 119,871 | - | 93,864 | 7,770 | 8,657 | - | 92,977 |
| Common School Loan 2 | (358,011) | 280,037 | 197,392 | - | (275,366) | 400,000 | 124,634 | - | - |
| Common School Loan #A1442 | (95,174) | 500,000 | 505,857 | - | (101,031) | 100,000 | (1,031) | - | - |
| Common School Loan 4 | - | 1,174,100 | 1,174,100 | - | - | - | - | - | - |
| Early Childhood Intervention (First Steps) | 45,228 | 99,740 | 106,672 | - | 38,296 | - | 11,166 | - | 27,130 |
| Secured Schools Safety Grant | (69,755) | 66,000 | 1,894 | - | (5,649) | - | 43,501 | - | (49,150) |
| 2014-15 NESP | - | 71,953 | - | - | 71,953 | - | 71,953 | - | - |
| 2015-16 NESP | 136,418 | - | 136,418 | - | - | - | - | - | - |
| 2016-17 NESP | - | 316,120 | 258,314 | - | 57,806 | - | 57,810 | - | (4) |
| 2017-18 NESP | - | - | - | - | - | 519,920 | 398,817 | - | 121,103 |
| Career and Technical Performance Grant | - | 15,117 | - | - | 15,117 | 14,918 | - | - | 30,035 |
| Performance Based Awards | - | 83,197 | - | - | 83,197 | - | 83,197 | - | - |
| TAP Award West Goshen | - | - | - | - | - | 50,000 | - | - | 50,000 |
| Teacher Performance | - | 94,358 | - | - | 94,358 | 195,892 | 290,251 | - | (1) |
| Indiana School Academic Improvement Program (ISAIP) | - | 125,000 | 130,920 | - | (5,920) | - | 8,771 | - | (14,691) |
| Indiana School Academic Improvement Program (ISAIP) | - | - | 200,000 | - | (200,000) | 200,000 | - | - | - |
| Dual Language Immersion | - | 3,548 | 7,889 | - | (4,341) | - | (4,340) | - | (1) |
| United Way Volunteer 2014 | 59,493 | 24,257 | - | - | 83,750 | 24,488 | 15,161 | - | 93,077 |
| MSP Robotics | 1,979 | - | - | - | 1,979 | - | - | - | 1,979 |
| Tech Warrant Repair | 10,430 | 23,388 | 16,695 | - | 17,123 | 3,894 | 5,310 | - | 15,707 |
| 2013-14 Title I Part D | - | 656 | (30) | - | 686 | (656) | - | - | 30 |
| 2014-15 Title I Part D | (3,659) | - | (3,660) | - | 1 | - | - | - | 1 |
| 2015-16 Title I Part D | (17,082) | 39,956 | 24,251 | - | (1,377) | - | (1,377) | - | - |
| 2016-17 Title I Part D | - | 14,465 | 19,217 | - | (4,752) | 28,093 | 23,343 | - | (2) |

GOSHEN COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2017 and 2018

| Fund | Cash and Investments 07-01-16 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-17 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-18 |
|----------------------------------|-------------------------------------|----------------|----------------|--------------------------------------|-------------------------------------|----------------|----------------|--------------------------------------|-------------------------------------|
| 2017-18 Title I Part D | - | - | - | - | - | 34,081 | 40,697 | - | (6,616) |
| Title I Basic 2013-14 | - | - | (674) | - | 674 | (674) | - | - | - |
| Title I Basic 2014-15 | (241,994) | - | - | - | (241,994) | 241,994 | - | - | - |
| Title I Basic 2015-16 | (317,210) | 706,531 | 421,682 | - | (32,361) | 5,891 | (26,471) | - | 1 |
| Title I Basic 2016-17 | - | 896,932 | 990,849 | - | (93,917) | 345,173 | 251,251 | - | 5 |
| Title I Basic 2017-18 | - | - | - | - | - | 824,662 | 890,767 | - | (66,105) |
| 1003g School Improvement 2014-15 | (1,443) | - | (57) | - | (1,386) | 1,386 | - | - | - |
| 1003g School Improvement 2015-16 | (115,887) | 327,881 | 220,248 | - | (8,254) | - | (8,254) | - | - |
| 1003g School Improvement 2016-17 | - | 354,107 | 413,004 | - | (58,897) | 234,856 | 175,959 | - | - |
| 1003g School Improvement 2017-18 | - | - | - | - | - | 72,951 | 182,282 | - | (109,331) |
| 1003a School Improvement 2014-15 | (301) | - | - | - | (301) | - | (301) | - | - |
| 1003a School Improvement 2015-16 | (2,381) | 4,913 | 2,533 | - | (1) | - | - | - | (1) |
| 1003a School Improvement 2016-17 | - | - | 5,923 | - | (5,923) | 43,938 | 38,015 | - | - |
| Federal Math/Science ETHOS | - | - | - | - | - | 193,822 | 182,223 | (1,903) | 9,696 |
| IDEA Special Ed Part B 2013-14 | 454,479 | (454,479) | - | - | - | - | - | - | - |
| IDEA Special Ed Part B 2015-16 | (325,888) | 1,657,125 | 2,337,539 | - | (1,006,302) | 144,651 | (861,645) | - | (6) |
| IDEA Special Ed Part B 2016-17 | - | 2,022,131 | 2,238,537 | - | (216,406) | 2,481,243 | 2,687,642 | - | (422,805) |
| IDEA Special Ed Part B 2017-18 | - | - | - | - | - | 1,632,765 | 2,700,680 | - | (1,067,915) |
| Technical Assistance Grant | 5,776 | - | (96) | - | 5,872 | - | 5,030 | - | 842 |
| Spec Ed Preschool 2013-14 | 3,233 | (3,233) | - | - | - | - | - | - | - |
| Spec Ed Preschool 2015-16 | (57,056) | 87,081 | 146,645 | - | (116,620) | - | (116,621) | - | 1 |
| Spec Ed Preschool 2016-17 | - | - | 29,352 | - | (29,352) | 221,423 | 290,166 | - | (98,095) |
| Spec Ed Preschool 2017-18 | - | - | - | - | - | - | 201,230 | - | (201,230) |
| Title IV Student Support 2018-19 | - | - | - | - | - | - | 8,363 | - | (8,363) |
| Medicaid Reimbursement - Federal | 795,701 | 283,114 | 31,252 | (75,933) | 971,630 | 200,625 | 438,949 | (19,287) | 714,019 |
| Title II Part A 2012-14 | - | - | (300) | - | 300 | - | - | - | 300 |
| Title II Part A 2014-16 | (8,860) | 78,877 | 36,613 | - | 33,404 | - | 33,403 | - | 1 |
| Title II Part A 2015-17 | - | 97,857 | 114,486 | - | (16,629) | 56,357 | 39,729 | - | (1) |
| Title II Part A 2016-18 | - | 203 | 673 | - | (470) | 91,286 | 114,910 | - | (24,094) |
| Title II Part A 2017-19 | - | - | - | - | - | 5,039 | 19,173 | - | (14,134) |
| Title III ELA 2013-15 | 18,769 | (28,626) | - | - | (9,857) | - | (9,857) | - | - |
| Title III ELA 2014-16 | (7,335) | - | 7,899 | - | (15,234) | - | (15,235) | - | 1 |
| Title III ELA 2015-17 | (42,891) | 115,944 | 73,052 | - | 1 | 3,473 | 3,473 | - | 1 |
| Title III ELA 2016-18 | - | 174,490 | 192,646 | - | (18,156) | 103,792 | 60,405 | - | 25,231 |
| Title III ELA 2017-19 | - | - | - | - | - | 84,287 | 175,094 | - | (90,807) |
| TAP Program | 6,158 | 3,049 | 9,207 | - | - | - | - | - | - |
| West Goshen TAP Grant | 5,000 | - | - | - | 5,000 | 10,000 | 12,474 | - | 2,526 |
| Payroll | 25,409 | 61,780,452 | 61,792,740 | - | 13,121 | 57,481,049 | 57,476,784 | - | 17,386 |
| Prepaid Food | 41,192 | 613,655 | 607,296 | - | 47,551 | 757,288 | 763,860 | - | 40,979 |
| Totals | \$ 40,932,731 | \$ 158,870,009 | \$ 172,639,341 | \$ 3,631,909 | \$ 30,795,308 | \$ 151,713,044 | \$ 157,568,625 | \$ (783,756) | \$ 24,155,971 |

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

GOSHEN COMMUNITY SCHOOLS
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.

GOSHEN COMMUNITY SCHOOLS
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.

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.

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:

GOSHEN COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

GOSHEN COMMUNITY SCHOOLS
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

GOSHEN COMMUNITY SCHOOLS
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

Reimbursable grant funds. The nature of a reimbursement grant is to spend first, and then submit a reimbursement request. Reimbursements were not received by June 30, 2017 and 2018, respectively.

Merit funds. The School Corporation is the fiscal agent for an alternative school with four other school corporations (members). Upon completion of the fiscal year, billing is finalized and payments are reconciled. The timing of reimbursement payments from the members created a negative fund balance.

GOSHEN COMMUNITY SCHOOLS
 NOTES TO FINANCIAL STATEMENT
 (Continued)

ECSEC funds: The School Corporation is the fiscal agent for a Special Education Cooperative school with six other members. Upon completion of the fiscal year, billing is finalized and payments are reconciled. The timing of reimbursement payments from the members created a negative fund balance.

Child Care Fund: The School Corporation operates a child care center located in the High School. The primary use is for the children of Goshen Community Schools (GCS) students. The program is supplemented by the School Corporation. Annually, the Board of Trustees approves a transfer from the general fund to augment the user fees.

Pool Fund: The Aquatic Center charges user fees for various community organizations. The user fees are set by an approved agreement with the Board of Trustees. The timing of expenditures, including payments to staff, did not coincide with the timing of the fee receipts. This created a negative balance.

Note 8. Restatements

For the fiscal year ended June 30, 2016, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the School Corporation. The following schedule presents a summary of restated beginning balances:

| Fund | Balance as of June 30, 2016 | Prior Period Adjustment | Balance as of July 1, 2016 |
|--------------|--------------------------------|----------------------------|-------------------------------|
| Payroll | \$ 205,396 | \$ (179,987) | \$ 25,409 |
| Prepaid Food | 22,055 | 19,137 | 41,192 |

Note 9. Holding Corporations

The School Corporation has entered into a capital lease with Goshen Multi-School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the fiscal years ending June 30, 2017, and June 30, 2018, totaled \$1,861,000 and \$1,861,000, respectively.

The School Corporation has entered into capital leases with GCS School Building Corp. One (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 ending June 30, 2017, and June 30, 2018, totaled \$1,239,576 and \$1,240,126, respectively.

Note 10. Subsequent Event

The School Corporation issued a General Obligation Bond in the amount of \$4,000,000 in July 2018 for renovation and repair of school facilities.

GOSHEN COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 11. Other Postemployment Benefits

The School Corporation provides to eligible retirees and their spouses the following benefits: health insurance, as authorized by Indiana Code 5-10-8. These benefits pose a liability to the School Corporation for this year and for future years. Information regarding the benefits can be obtained by contacting the School Corporation.

Note 12. Combined Funds

Funds related to self-insurance were reported individually in the prior financial statement, but were combined into one fund on the current financial statement.

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.

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | General | Debt Service | Referendum Debt Exempt Capital | Capital Projects | School Transportation | School Bus Replacement | Rainy Day |
|---|---------------|-----------------|---|---------------------|--------------------------|------------------------------|--------------|
| Cash and investments - beginning | \$ 10,881,028 | \$ 1,367,389 | \$ 484,167 | \$ 1,116,616 | \$ 1,258,672 | \$ 16,974 | \$ 5,745,813 |
| Receipts: | | | | | | | |
| Local sources | 983,333 | 8,006,866 | 1,483,894 | 4,825,680 | 3,001,326 | 624,311 | 50,823 |
| Intermediate sources | 139 | - | - | - | - | - | - |
| State sources | 43,561,478 | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | 1,758,920 | - | - | - | - | - |
| Other receipts | 40,324 | - | - | 7,356 | 2,036 | - | - |
| Total receipts | 44,585,274 | 9,765,786 | 1,483,894 | 4,833,036 | 3,003,362 | 624,311 | 50,823 |
| Disbursements: | | | | | | | |
| Instruction | 34,094,869 | - | - | - | - | - | - |
| Support services | 14,467,131 | - | - | 4,723,212 | 2,465,232 | 557,952 | 210 |
| Noninstructional services | 662,338 | - | - | - | - | - | - |
| Facilities acquisition and construction | 52 | - | - | 1,110,419 | - | - | - |
| Debt service | - | 11,133,147 | 1,268,000 | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | 306,817 | - | 179,129 | - | 1,272,974 |
| Total disbursements | 49,224,390 | 11,133,147 | 1,574,817 | 5,833,631 | 2,644,361 | 557,952 | 1,273,184 |
| Excess (deficiency) of receipts over disbursements | (4,639,116) | (1,367,361) | (90,923) | (1,000,595) | 359,001 | 66,359 | (1,222,361) |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | 3,407 | - | - | - |
| Transfers in | 90,933 | - | - | - | - | - | - |
| Transfers out | (27,000) | - | - | - | - | - | - |
| Total other financing sources (uses) | 63,933 | - | - | 3,407 | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (4,575,183) | (1,367,361) | (90,923) | (997,188) | 359,001 | 66,359 | (1,222,361) |
| Cash and investments - ending | \$ 6,305,845 | \$ 28 | \$ 393,244 | \$ 119,428 | \$ 1,617,673 | \$ 83,333 | \$ 4,523,452 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | Retirement/Severance Bond | Construction | School Lunch | Curricular Materials Rental | Self-Insurance | 2013-14 ECSEC | 2014-15 ECSEC |
|---|------------------------------|--------------|-----------------|-----------------------------------|----------------|------------------|------------------|
| Cash and investments - beginning | \$ 745,309 | \$ 2,000,000 | \$ 2,145,310 | \$ 2,376,446 | \$ 9,361,035 | \$ 5,004 | \$ 83 |
| Receipts: | | | | | | | |
| Local sources | 3,332 | - | 631,334 | 1,014,875 | 659,482 | - | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | - | - | 714,340 | - | - | - |
| Federal sources | - | - | 2,933,368 | - | - | - | - |
| Interfund loans | - | - | - | 15,000 | - | - | - |
| Other receipts | - | - | 1,363 | 42,422 | 9,314,545 | 400 | - |
| Total receipts | 3,332 | - | 3,566,065 | 1,786,637 | 9,974,027 | 400 | - |
| Disbursements: | | | | | | | |
| Instruction | - | - | - | - | - | (467) | 83 |
| Support services | 97,537 | - | 18,446 | 2,955,062 | 8,439,650 | 4,451 | - |
| Noninstructional services | - | - | 3,321,250 | - | - | - | - |
| Facilities acquisition and construction | - | 2,171,093 | - | 49,582 | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | 3,147 | - | - |
| Interfund loans | - | - | - | 15,000 | - | - | - |
| Total disbursements | 97,537 | 2,171,093 | 3,339,696 | 3,019,644 | 8,442,797 | 3,984 | 83 |
| Excess (deficiency) of receipts over disbursements | (94,205) | (2,171,093) | 226,369 | (1,233,007) | 1,531,230 | (3,584) | (83) |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | 3,628,503 | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | 3,628,503 | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (94,205) | 1,457,410 | 226,369 | (1,233,007) | 1,531,230 | (3,584) | (83) |
| Cash and investments - ending | \$ 651,104 | \$ 3,457,410 | \$ 2,371,679 | \$ 1,143,439 | \$ 10,892,265 | \$ 1,420 | \$ - |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | 2015-16 ECSEC | 2016-17 ECSEC | 2017-18 ECSEC | ECSEC | ISB/ISD Transportation | Child Care Program | Educational License Plates |
|---|------------------|------------------|------------------|-------|---------------------------|--------------------------|----------------------------------|
| Cash and investments - beginning | \$ 2,767,805 | \$ - | \$ - | \$ - | \$ 10,693 | \$ 9,998 | \$ 14,008 |
| Receipts: | | | | | | | |
| Local sources | 2,799,478 | 2,756,967 | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | 600 |
| State sources | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | 25,925 | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | 638 | 1,758 | - | - | - | 10,000 | - |
| Total receipts | 2,800,116 | 2,758,725 | - | - | - | 35,925 | 600 |
| Disbursements: | | | | | | | |
| Instruction | 4,187,490 | 1,776,971 | - | - | - | - | - |
| Support services | 2,542,210 | 668,367 | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | 53,899 | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 6,729,700 | 2,445,338 | - | - | - | 53,899 | - |
| Excess (deficiency) of receipts over disbursements | (3,929,584) | 313,387 | - | - | - | (17,974) | 600 |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | 10,000 | - |
| Transfers out | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | 10,000 | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (3,929,584) | 313,387 | - | - | - | (7,974) | 600 |
| Cash and investments - ending | \$ (1,161,779) | \$ 313,387 | \$ - | \$ - | \$ 10,693 | \$ 2,024 | \$ 14,608 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | Alternative Education | ELIG Early Literacy Grant 15-16 | ELIG Early Literacy Grant 16-17 | Early Literacy Grant | 13-14 Merit | 14-15 Merit | 15-16 Merit |
|---|--------------------------|---|---|----------------------------|----------------|----------------|----------------|
| Cash and investments - beginning | \$ 83,877 | \$ - | \$ - | \$ - | \$ 59,624 | \$ 25,828 | \$ 47,618 |
| Receipts: | | | | | | | |
| Local sources | - | - | - | - | 81,920 | - | 939,594 |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | 54,957 | 12,233 | 35,240 | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 54,957 | 12,233 | 35,240 | - | 81,920 | - | 939,594 |
| Disbursements: | | | | | | | |
| Instruction | 59,439 | 15,357 | - | - | - | 44,957 | 573,730 |
| Support services | - | 2,042 | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 59,439 | 17,399 | - | - | - | 44,957 | 573,730 |
| Excess (deficiency) of receipts over disbursements | (4,482) | (5,166) | 35,240 | - | 81,920 | (44,957) | 365,864 |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | 19,129 | 42,225 |
| Transfers out | - | - | - | - | (59,624) | - | (455,708) |
| Total other financing sources (uses) | - | - | - | - | (59,624) | 19,129 | (413,483) |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (4,482) | (5,166) | 35,240 | - | 22,296 | (25,828) | (47,619) |
| Cash and investments - ending | \$ 79,395 | \$ (5,166) | \$ 35,240 | \$ - | \$ 81,920 | \$ - | \$ (1) |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | 16-17 Merit | 17-18 Merit | Lilly Counseling Grant | ECC/Waterford School | IB Testing Fees | Orchestra Repair (Donation) | AHC/Health Careers |
|---|----------------|----------------|------------------------------|-------------------------|-----------------------|-----------------------------------|-----------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 1,207 | \$ 64,565 | \$ - | \$ 2,231 |
| Receipts: | | | | | | | |
| Local sources | 500,089 | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | - | - | - | 15,388 | - | - |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 500,089 | - | - | - | 15,388 | - | - |
| Disbursements: | | | | | | | |
| Instruction | 491,015 | - | - | - | - | - | - |
| Support services | - | - | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 491,015 | - | - | - | - | - | - |
| Excess (deficiency) of receipts over disbursements | 9,074 | - | - | - | 15,388 | - | - |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - |
| Transfers in | 453,977 | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Total other financing sources (uses) | 453,977 | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 463,051 | - | - | - | 15,388 | - | - |
| Cash and investments - ending | \$ 463,051 | \$ - | \$ - | \$ 1,207 | \$ 79,953 | \$ - | \$ 2,231 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | West Goshen Uniforms | Goshen Year of Goodness | CPR Training | Lilly Counseling Grant | CLASS/Parkside/IU | County Kids Create | Model Playground |
|---|----------------------------|----------------------------------|-----------------|------------------------------|-------------------|--------------------------|---------------------|
| Cash and investments - beginning | \$ 3,871 | \$ - | \$ 3,876 | \$ - | \$ - | \$ 11,987 | \$ 3,238 |
| Receipts: | | | | | | | |
| Local sources | - | 15,750 | 1,760 | 50,000 | - | 338 | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | 3,000 | - | - |
| Total receipts | - | 15,750 | 1,760 | 50,000 | 3,000 | 338 | - |
| Disbursements: | | | | | | | |
| Instruction | - | - | - | - | - | - | - |
| Support services | 127 | - | 1,207 | 28,957 | 2,313 | - | - |
| Noninstructional services | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 127 | - | 1,207 | 28,957 | 2,313 | - | - |
| Excess (deficiency) of receipts over disbursements | (127) | 15,750 | 553 | 21,043 | 687 | 338 | - |
| 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 | (127) | 15,750 | 553 | 21,043 | 687 | 338 | - |
| Cash and investments - ending | \$ 3,744 | \$ 15,750 | \$ 4,429 | \$ 21,043 | \$ 687 | \$ 12,325 | \$ 3,238 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | Wysong Donations | Lisa's Legacy Nutrition Fund | EI Sistema | Jim Alber Project | Chamberlain-Healthy Snack | Support Group Donations | GHS Teacher Incentive Donation |
|---|---------------------|---------------------------------------|---------------|-------------------------|------------------------------|-------------------------------|---|
| Cash and investments - beginning | \$ 4,070 | \$ - | \$ - | \$ 1,643 | \$ 1,345 | \$ 650 | \$ - |
| Receipts: | | | | | | | |
| Local sources | - | 2,751 | 350 | - | - | - | 900 |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | - | 2,751 | 350 | - | - | - | 900 |
| Disbursements: | | | | | | | |
| Instruction | 1,796 | - | - | 513 | - | - | - |
| Support services | - | - | - | - | - | - | - |
| Noninstructional services | - | 75 | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 1,796 | 75 | - | 513 | - | - | - |
| Excess (deficiency) of receipts over disbursements | (1,796) | 2,676 | 350 | (513) | - | - | 900 |
| 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 | (1,796) | 2,676 | 350 | (513) | - | - | 900 |
| Cash and investments - ending | \$ 2,274 | \$ 2,676 | \$ 350 | \$ 1,130 | \$ 1,345 | \$ 650 | \$ 900 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | Model Reading | GMS Mentor Program | Reading Camp | Reading Donations | GMS Retention Pond | Waterford School Garden | Donations-General |
|---|------------------|--------------------------|-----------------|----------------------|--------------------------|-------------------------------|-------------------|
| Cash and investments - beginning | \$ 5,000 | \$ - | \$ 11,519 | \$ 1,000 | \$ 500 | \$ 1,830 | \$ 21,852 |
| Receipts: | | | | | | | |
| Local sources | - | 1,225 | 3,500 | - | - | - | 62,238 |
| Intermediate sources | - | - | - | - | - | - | 10,000 |
| State sources | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | - | 1,225 | 3,500 | - | - | - | 72,238 |
| Disbursements: | | | | | | | |
| Instruction | - | - | 5,591 | - | - | - | 13,073 |
| Support services | - | 1,225 | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | 46,038 |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | - | 1,225 | 5,591 | - | - | - | 59,111 |
| Excess (deficiency) of receipts over disbursements | - | - | (2,091) | - | - | - | 13,127 |
| 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 | - | - | (2,091) | - | - | - | 13,127 |
| Cash and investments - ending | \$ 5,000 | \$ - | \$ 9,428 | \$ 1,000 | \$ 500 | \$ 1,830 | \$ 34,979 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | GMS Pool | Coca Cola | Formative Assessment | Dual Language Immersion | 2015-16 High Ability | 2016-17 High Ability | 2017-18 High Ability |
|---|-------------|--------------|-------------------------|-------------------------------|----------------------------|----------------------------|----------------------------|
| Cash and investments - beginning | \$ 810 | \$ 12,211 | \$ - | \$ - | \$ 88,614 | \$ - | \$ - |
| Receipts: | | | | | | | |
| Local sources | 19,610 | 4,774 | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | - | 86,579 | - | - | 51,946 | - |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | 3,000 | - | - | - | - | - | - |
| Total receipts | 22,610 | 4,774 | 86,579 | - | - | 51,946 | - |
| Disbursements: | | | | | | | |
| Instruction | - | - | - | - | 77,046 | 48,504 | - |
| Support services | - | - | 77,335 | - | 11,568 | 505 | - |
| Noninstructional services | 24,826 | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 24,826 | - | 77,335 | - | 88,614 | 49,009 | - |
| Excess (deficiency) of receipts over disbursements | (2,216) | 4,774 | 9,244 | - | (88,614) | 2,937 | - |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - |
| Transfers in | 2,000 | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Total other financing sources (uses) | 2,000 | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (216) | 4,774 | 9,244 | - | (88,614) | 2,937 | - |
| Cash and investments - ending | \$ 594 | \$ 16,985 | \$ 9,244 | \$ - | \$ - | \$ 2,937 | \$ - |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | Computer Consortium/Ed Tech Advance | Common School Loan 2 | Common School Loan #A1442 | Common School Loan 4 | Early Childhood Intervention (First Steps) | Secured Schools Safety Grant | 2014-15 NESP |
|---|--|-------------------------------|------------------------------------|-------------------------------|--|---------------------------------------|-----------------|
| Cash and investments - beginning | \$ 151,124 | \$ (358,011) | \$ (95,174) | \$ - | \$ 45,228 | \$ (69,755) | \$ 71,953 |
| Receipts: | | | | | | | |
| Local sources | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | 7,996 | 280,037 | 500,000 | 1,174,100 | - | 66,000 | - |
| Federal sources | 54,615 | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | 99,740 | - | - |
| Total receipts | 62,611 | 280,037 | 500,000 | 1,174,100 | 99,740 | 66,000 | - |
| Disbursements: | | | | | | | |
| Instruction | - | - | - | - | 106,672 | - | - |
| Support services | 119,871 | 275,366 | 555,439 | 990,485 | - | 1,894 | - |
| Noninstructional services | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | (77,974) | (49,582) | 9,515 | - | - | - |
| Debt service | - | - | - | 174,100 | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 119,871 | 197,392 | 505,857 | 1,174,100 | 106,672 | 1,894 | - |
| Excess (deficiency) of receipts over disbursements | (57,260) | 82,645 | (5,857) | - | (6,932) | 64,106 | - |
| 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 | (57,260) | 82,645 | (5,857) | - | (6,932) | 64,106 | - |
| Cash and investments - ending | \$ 93,864 | \$ (275,366) | \$ (101,031) | \$ - | \$ 38,296 | \$ (5,649) | \$ 71,953 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | 2015-16 NESP | 2016-17 NESP | 2017-18 NESP | Career and Technical Performance Grant | Performance Based Awards | TAP Award West Goshen | Teacher Performance |
|---|-----------------|-----------------|-----------------|--|--------------------------------|--------------------------------|------------------------|
| Cash and investments - beginning | \$ 136,418 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | |
| Local sources | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | 316,120 | - | - | 83,197 | - | 94,358 |
| Federal sources | - | - | - | 15,117 | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | - | 316,120 | - | 15,117 | 83,197 | - | 94,358 |
| Disbursements: | | | | | | | |
| Instruction | 131,269 | 247,412 | - | - | - | - | - |
| Support services | 3,953 | - | - | - | - | - | - |
| Noninstructional services | 1,196 | 10,902 | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 136,418 | 258,314 | - | - | - | - | - |
| Excess (deficiency) of receipts over disbursements | (136,418) | 57,806 | - | 15,117 | 83,197 | - | 94,358 |
| 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 | (136,418) | 57,806 | - | 15,117 | 83,197 | - | 94,358 |
| Cash and investments - ending | \$ - | \$ 57,806 | \$ - | \$ 15,117 | \$ 83,197 | \$ - | \$ 94,358 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | Indiana School Academic Improvement Program (ISAIP) | Indiana School Academic Improvement Program (ISAIP) | Dual Language Immersion | United Way Volunteer 2014 | MSP Robotics | Tech Warranty Repair | 2013-14 Title I Part D |
|---|--|--|-------------------------------|------------------------------------|-----------------|----------------------------|------------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 59,493 | \$ 1,979 | \$ 10,430 | \$ - |
| Receipts: | | | | | | | |
| Local sources | - | - | - | - | - | 23,388 | - |
| Intermediate sources | - | - | - | 24,257 | - | - | - |
| State sources | 125,000 | - | 3,548 | - | - | - | - |
| Federal sources | - | - | - | - | - | - | 656 |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 125,000 | - | 3,548 | 24,257 | - | 23,388 | 656 |
| Disbursements: | | | | | | | |
| Instruction | 75,732 | - | - | - | - | 16,695 | (30) |
| Support services | 55,188 | 200,000 | 7,889 | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 130,920 | 200,000 | 7,889 | - | - | 16,695 | (30) |
| Excess (deficiency) of receipts over disbursements | (5,920) | (200,000) | (4,341) | 24,257 | - | 6,693 | 686 |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (5,920) | (200,000) | (4,341) | 24,257 | - | 6,693 | 686 |
| Cash and investments - ending | \$ (5,920) | \$ (200,000) | \$ (4,341) | \$ 83,750 | \$ 1,979 | \$ 17,123 | \$ 686 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | 2014-15 Title Part D | 2015-16 Title Part D | 2016-17 Title Part D | 2017-18 Title Part D | Title Basic 2013-14 | Title Basic 2014-15 | Title Basic 2015-16 |
|---|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Cash and investments - beginning | \$ (3,659) | \$ (17,082) | \$ - | \$ - | \$ - | \$ (241,994) | \$ (317,210) |
| Receipts: | | | | | | | |
| Local sources | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - |
| Federal sources | - | 39,956 | 14,465 | - | - | - | 706,531 |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | - | 39,956 | 14,465 | - | - | - | 706,531 |
| Disbursements: | | | | | | | |
| Instruction | (3,660) | 17,842 | 16,406 | - | (280) | - | 265,110 |
| Support services | - | 5,126 | 2,811 | - | (394) | - | 138,491 |
| Noninstructional services | - | - | - | - | - | - | 10,964 |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | 1,283 | - | - | - | - | 7,117 |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | (3,660) | 24,251 | 19,217 | - | (674) | - | 421,682 |
| Excess (deficiency) of receipts over disbursements | 3,660 | 15,705 | (4,752) | - | 674 | - | 284,849 |
| 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 | 3,660 | 15,705 | (4,752) | - | 674 | - | 284,849 |
| Cash and investments - ending | \$ 1 | \$ (1,377) | \$ (4,752) | \$ - | \$ 674 | \$ (241,994) | \$ (32,361) |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | Title I Basic 2016-17 | Title I Basic 2017-18 | 1003g School Improvement 2014-15 | 1003g School Improvement 2015-16 | 1003g School Improvement 2016-17 | 1003g School Improvement 2017-18 |
|---|--------------------------------|--------------------------------|---|---|---|---|
| Cash and investments - beginning | \$ - | \$ - | \$ (1,443) | \$ (115,887) | \$ - | \$ - |
| Receipts: | | | | | | |
| Local sources | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - |
| Federal sources | 896,932 | - | - | 327,881 | 354,107 | - |
| Interfund loans | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | 896,932 | - | - | 327,881 | 354,107 | - |
| Disbursements: | | | | | | |
| Instruction | 657,638 | - | - | 19,564 | 68,980 | - |
| Support services | 332,026 | - | (57) | 177,130 | 341,707 | - |
| Noninstructional services | 1,185 | - | - | 18,033 | 2,317 | - |
| Facilities acquisition and construction | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | 5,521 | - | - |
| Interfund loans | - | - | - | - | - | - |
| Total disbursements | 990,849 | - | (57) | 220,248 | 413,004 | - |
| Excess (deficiency) of receipts over disbursements | (93,917) | - | 57 | 107,633 | (58,897) | - |
| 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 | (93,917) | - | 57 | 107,633 | (58,897) | - |
| Cash and investments - ending | \$ (93,917) | \$ - | \$ (1,386) | \$ (8,254) | \$ (58,897) | \$ - |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | 1003a School Improvement 2014-15 | 1003a School Improvement 2015-16 | 1003a School Improvement 2016-17 | Federal Math/Science ETHOS | IDEA Special Ed Part B 2013-14 | IDEA Special Ed Part B 2015-16 |
|---|---|---|---|----------------------------------|---|---|
| Cash and investments - beginning | \$ (301) | \$ (2,381) | \$ - | \$ - | \$ 454,479 | \$ (325,888) |
| Receipts: | | | | | | |
| Local sources | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - |
| Federal sources | - | 4,913 | - | - | (454,479) | 1,657,125 |
| Interfund loans | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | - | 4,913 | - | - | (454,479) | 1,657,125 |
| Disbursements: | | | | | | |
| Instruction | - | 300 | - | - | - | 2,307,873 |
| Support services | - | 2,233 | 5,923 | - | - | 29,666 |
| Noninstructional services | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Total disbursements | - | 2,533 | 5,923 | - | - | 2,337,539 |
| Excess (deficiency) of receipts over disbursements | - | 2,380 | (5,923) | - | (454,479) | (680,414) |
| 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 | - | 2,380 | (5,923) | - | (454,479) | (680,414) |
| Cash and investments - ending | \$ (301) | \$ (1) | \$ (5,923) | \$ - | \$ - | \$ (1,006,302) |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | IDEA Special Ed Part B 2016-17 | IDEA Special Ed Part B 2017-18 | Technical Assistance Grant | Spec Ed Preschool 2013-14 | Spec Ed Preschool 2015-16 | Spec Ed Preschool 2016-17 |
|---|---|---|----------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 5,776 | \$ 3,233 | \$ (57,056) | \$ - |
| Receipts: | | | | | | |
| Local sources | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - |
| Federal sources | 2,022,131 | - | - | (3,233) | 87,081 | - |
| Interfund loans | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | 2,022,131 | - | - | (3,233) | 87,081 | - |
| Disbursements: | | | | | | |
| Instruction | 2,238,481 | - | (96) | - | 146,645 | 29,352 |
| Support services | 56 | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Total disbursements | 2,238,537 | - | (96) | - | 146,645 | 29,352 |
| Excess (deficiency) of receipts over disbursements | (216,406) | - | 96 | (3,233) | (59,564) | (29,352) |
| 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 | (216,406) | - | 96 | (3,233) | (59,564) | (29,352) |
| Cash and investments - ending | \$ (216,406) | \$ - | \$ 5,872 | \$ - | \$ (116,620) | \$ (29,352) |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | Spec Ed Preschool 2017-18 | Title IV Student Support 2018-19 | Medicaid Reimbursement - Federal | Title II Part A 2012-14 | Title II Part A 2014-16 | Title II Part A 2015-17 |
|---|------------------------------------|--|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 795,701 | \$ - | \$ (8,860) | \$ - |
| Receipts: | | | | | | |
| Local sources | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - |
| Federal sources | - | - | 283,114 | - | 78,877 | 97,857 |
| Interfund loans | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | - | - | 283,114 | - | 78,877 | 97,857 |
| Disbursements: | | | | | | |
| Instruction | - | - | - | - | - | - |
| Support services | - | - | 16,912 | (300) | 36,613 | 114,486 |
| Noninstructional services | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | 14,340 | - | - | - |
| Debt service | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Total disbursements | - | - | 31,252 | (300) | 36,613 | 114,486 |
| Excess (deficiency) of receipts over disbursements | - | - | 251,862 | 300 | 42,264 | (16,629) |
| Other financing sources (uses): | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | (75,933) | - | - | - |
| Total other financing sources (uses) | - | - | (75,933) | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | - | 175,929 | 300 | 42,264 | (16,629) |
| Cash and investments - ending | \$ - | \$ - | \$ 971,630 | \$ 300 | \$ 33,404 | \$ (16,629) |

GOSHEN COMMUNITY SCHOOLS
 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 Part A 2016-18 | Title II Part A 2017-19 | Title III ELA 2013-15 | Title III ELA 2014-16 | Title III ELA 2015-17 | Title III ELA 2016-18 |
|---|-------------------------------------|-------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 18,769 | \$ (7,335) | \$ (42,891) | \$ - |
| Receipts: | | | | | | |
| Local sources | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - |
| Federal sources | 203 | - | (28,626) | - | 115,944 | 174,490 |
| Interfund loans | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | 203 | - | (28,626) | - | 115,944 | 174,490 |
| Disbursements: | | | | | | |
| Instruction | - | - | - | 7,899 | 73,052 | 192,646 |
| Support services | 673 | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Total disbursements | 673 | - | - | 7,899 | 73,052 | 192,646 |
| Excess (deficiency) of receipts over disbursements | (470) | - | (28,626) | (7,899) | 42,892 | (18,156) |
| 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 | (470) | - | (28,626) | (7,899) | 42,892 | (18,156) |
| Cash and investments - ending | \$ (470) | \$ - | \$ (9,857) | \$ (15,234) | \$ 1 | \$ (18,156) |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2017

| | Title III ELA 2017-19 | TAP Program | West Goshen TAP Grant | Payroll Clearing | Prepaid Food | Totals |
|---|--------------------------------|----------------|--------------------------------|------------------|-----------------|---------------|
| Cash and investments - beginning | \$ - | \$ 6,158 | \$ 5,000 | \$ 25,409 | \$ 41,192 | \$ 40,932,731 |
| Receipts: | | | | | | |
| Local sources | - | - | - | - | - | 28,549,888 |
| Intermediate sources | - | - | - | - | - | 34,996 |
| State sources | - | - | - | - | - | 47,182,517 |
| Federal sources | - | - | - | - | - | 9,404,950 |
| Interfund loans | - | - | - | - | - | 1,773,920 |
| Other receipts | - | 3,049 | - | 61,780,452 | 613,655 | 71,923,738 |
| Total receipts | - | 3,049 | - | 61,780,452 | 613,655 | 158,870,009 |
| Disbursements: | | | | | | |
| Instruction | - | - | - | - | - | 48,005,469 |
| Support services | - | 9,207 | - | - | - | 40,487,133 |
| Noninstructional services | - | - | - | - | - | 4,106,985 |
| Facilities acquisition and construction | - | - | - | - | - | 3,273,483 |
| Debt service | - | - | - | - | - | 12,575,247 |
| Nonprogrammed charges | - | - | - | 61,792,740 | 607,296 | 62,417,104 |
| Interfund loans | - | - | - | - | - | 1,773,920 |
| Total disbursements | - | 9,207 | - | 61,792,740 | 607,296 | 172,639,341 |
| Excess (deficiency) of receipts over disbursements | - | (6,158) | - | (12,288) | 6,359 | (13,769,332) |
| Other financing sources (uses): | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | 3,628,503 |
| Sale of capital assets | - | - | - | - | - | 3,407 |
| Transfers in | - | - | - | - | - | 618,264 |
| Transfers out | - | - | - | - | - | (618,265) |
| Total other financing sources (uses) | - | - | - | - | - | 3,631,909 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | (6,158) | - | (12,288) | 6,359 | (10,137,423) |
| Cash and investments - ending | \$ - | \$ - | \$ 5,000 | \$ 13,121 | \$ 47,551 | \$ 30,795,308 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | General | Debt Service | Referendum Debt Exempt Capital | Capital Projects | School Transportation | School Bus Replacement | Rainy Day |
|---|--------------|-----------------|---|---------------------|--------------------------|------------------------------|--------------|
| Cash and investments - beginning | \$ 6,305,845 | \$ 28 | \$ 393,244 | \$ 119,428 | \$ 1,617,673 | \$ 83,333 | \$ 4,523,452 |
| Receipts: | | | | | | | |
| Local sources | 1,111,005 | 10,776,922 | 945,273 | 3,730,843 | 2,176,203 | 444,155 | 48,295 |
| Intermediate sources | 139 | - | - | - | - | - | - |
| State sources | 42,250,079 | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | 37,331 | - | - | - | - | - |
| Other receipts | 253,108 | - | - | 21,006 | 19,504 | - | - |
| Total receipts | 43,614,331 | 10,814,253 | 945,273 | 3,751,849 | 2,195,707 | 444,155 | 48,295 |
| Disbursements: | | | | | | | |
| Instruction | 32,129,461 | - | - | - | - | - | - |
| Support services | 12,898,150 | - | - | 3,877,306 | 2,298,226 | 149,473 | - |
| Noninstructional services | 643,385 | - | - | - | - | - | - |
| Facilities acquisition and construction | 60 | - | - | 1,059,781 | - | - | - |
| Debt service | - | 8,455,917 | 1,266,500 | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 45,671,056 | 8,455,917 | 1,266,500 | 4,937,087 | 2,298,226 | 149,473 | - |
| Excess (deficiency) of receipts over disbursements | (2,056,725) | 2,358,336 | (321,227) | (1,185,238) | (102,519) | 294,682 | 48,295 |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | 1,140,767 | - | - | - |
| Transfers in | 55,887 | - | 5,150 | 17,743 | 11,150 | 2,390 | - |
| Transfers out | (59,625) | (666,075) | - | - | - | - | - |
| Total other financing sources (uses) | (3,738) | (666,075) | 5,150 | 1,158,510 | 11,150 | 2,390 | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (2,060,463) | 1,692,261 | (316,077) | (26,728) | (91,369) | 297,072 | 48,295 |
| Cash and investments - ending | \$ 4,245,382 | \$ 1,692,289 | \$ 77,167 | \$ 92,700 | \$ 1,526,304 | \$ 380,405 | \$ 4,571,747 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | Retirement/Severance Bond | Construction | School Lunch | Curricular Materials Rental | Self-Insurance | 2013-14 ECSEC | 2014-15 ECSEC |
|---|------------------------------|--------------|-----------------|-----------------------------------|----------------|------------------|------------------|
| Cash and investments - beginning | \$ 651,104 | \$ 3,457,410 | \$ 2,371,679 | \$ 1,143,439 | \$ 10,892,265 | \$ 1,420 | \$ - |
| Receipts: | | | | | | | |
| Local sources | 8,603 | - | 327,977 | 434,810 | 4,481,070 | - | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | - | - | 494,914 | - | - | - |
| Federal sources | - | - | 2,918,099 | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | 537 | (26,550) | 2,912,998 | (400) | - |
| Total receipts | 8,603 | - | 3,246,613 | 903,174 | 7,394,068 | (400) | - |
| Disbursements: | | | | | | | |
| Instruction | - | - | - | - | - | 467 | - |
| Support services | 154,407 | - | 43,557 | 1,827,290 | 4,836,967 | 553 | - |
| Noninstructional services | - | - | 3,763,989 | - | - | - | - |
| Facilities acquisition and construction | - | 2,771,652 | 1,067 | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | 2,839,937 | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 154,407 | 2,771,652 | 3,808,613 | 1,827,290 | 7,676,904 | 1,020 | - |
| Excess (deficiency) of receipts over disbursements | (145,804) | (2,771,652) | (562,000) | (924,116) | (282,836) | (1,420) | - |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | 397,898 | - | - |
| Transfers out | - | - | - | 59,625 | - | - | - |
| Total other financing sources (uses) | - | - | - | 59,625 | 397,898 | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (145,804) | (2,771,652) | (562,000) | (864,491) | 115,062 | (1,420) | - |
| Cash and investments - ending | \$ 505,300 | \$ 685,758 | \$ 1,809,679 | \$ 278,948 | \$ 11,007,327 | \$ - | \$ - |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | 2015-16 ECSEC | 2016-17 ECSEC | 2017-18 ECSEC | ECSEC | ISB/ISD Transportation | Child Care Program | Educational License Plates |
|---|------------------|------------------|------------------|------------|---------------------------|--------------------------|----------------------------------|
| Cash and investments - beginning | \$ (1,161,779) | \$ 313,387 | \$ - | \$ - | \$ 10,693 | \$ 2,024 | \$ 14,608 |
| Receipts: | | | | | | | |
| Local sources | - | 5,499,896 | 4,346,544 | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | 469 |
| State sources | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | 52,205 | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | 1,161,786 | (1,161,476) | 8,007 | - | - | - | - |
| Total receipts | 1,161,786 | 4,338,420 | 4,354,551 | - | - | 52,205 | 469 |
| Disbursements: | | | | | | | |
| Instruction | - | 2,389,948 | 4,590,791 | - | - | - | - |
| Support services | - | 446,742 | 2,693,000 | - | - | - | - |
| Noninstructional services | - | - | - | - | - | 56,901 | - |
| Facilities acquisition and construction | - | - | - | 4,401 | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | - | 2,836,690 | 7,283,791 | 4,401 | - | 56,901 | - |
| Excess (deficiency) of receipts over disbursements | 1,161,786 | 1,501,730 | (2,929,240) | (4,401) | - | (4,696) | 469 |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - |
| Transfers in | - | - | 89,226 | - | - | - | - |
| Transfers out | - | (1,816,702) | - | - | - | - | - |
| Total other financing sources (uses) | - | (1,816,702) | 89,226 | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,161,786 | (314,972) | (2,840,014) | (4,401) | - | (4,696) | 469 |
| Cash and investments - ending | \$ 7 | \$ (1,585) | \$ (2,840,014) | \$ (4,401) | \$ 10,693 | \$ (2,672) | \$ 15,077 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | Alternative Education | ELIG Early Literacy Grant 15-16 | ELIG Early Literacy Grant 16-17 | Early Literacy Grant | 13-14 Merit | 14-15 Merit | 15-16 Merit |
|---|--------------------------|---|---|----------------------------|----------------|----------------|----------------|
| Cash and investments - beginning | \$ 79,395 | \$ (5,166) | \$ 35,240 | \$ - | \$ 81,920 | \$ - | \$ (1) |
| Receipts: | | | | | | | |
| Local sources | 638,383 | - | - | - | (81,920) | - | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | 67,881 | - | - | 32,863 | - | - | - |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 706,264 | - | - | 32,863 | (81,920) | - | - |
| Disbursements: | | | | | | | |
| Instruction | 678,373 | (5,166) | 33,030 | 16,062 | - | - | - |
| Support services | - | - | 2,210 | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 678,373 | (5,166) | 35,240 | 16,062 | - | - | - |
| Excess (deficiency) of receipts over disbursements | 27,891 | 5,166 | (35,240) | 16,801 | (81,920) | - | - |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | (17,362) | - | - | - | - | - | - |
| Total other financing sources (uses) | (17,362) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 10,529 | 5,166 | (35,240) | 16,801 | (81,920) | - | - |
| Cash and investments - ending | \$ 89,924 | \$ - | \$ - | \$ 16,801 | \$ - | \$ - | \$ (1) |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | 16-17 Merit | 17-18 Merit | Lilly Counseling Grant | ECC/Waterford School | IB Testing Fees | Orchestra Repair (Donation) | AHC/Health Careers |
|---|----------------|----------------|------------------------------|-------------------------|-----------------------|-----------------------------------|-----------------------|
| Cash and investments - beginning | \$ 463,051 | \$ - | \$ - | \$ 1,207 | \$ 79,953 | \$ - | \$ 2,231 |
| Receipts: | | | | | | | |
| Local sources | 5,700 | 82,425 | 654,753 | - | - | 1,500 | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | - | - | - | 9,604 | - | - |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 5,700 | 82,425 | 654,753 | - | 9,604 | 1,500 | - |
| Disbursements: | | | | | | | |
| Instruction | 161,556 | 246,469 | - | - | - | - | - |
| Support services | - | - | 51,504 | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 161,556 | 246,469 | 51,504 | - | - | - | - |
| Excess (deficiency) of receipts over disbursements | (155,856) | (164,044) | 603,249 | - | 9,604 | 1,500 | - |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - |
| Transfers in | 109,241 | - | - | - | - | - | - |
| Transfers out | - | (91,879) | - | - | - | - | - |
| Total other financing sources (uses) | 109,241 | (91,879) | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (46,615) | (255,923) | 603,249 | - | 9,604 | 1,500 | - |
| Cash and investments - ending | \$ 416,436 | \$ (255,923) | \$ 603,249 | \$ 1,207 | \$ 89,557 | \$ 1,500 | \$ 2,231 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | West Goshen Uniforms | Goshen Year of Goodness | CPR Training | Lilly Counseling Grant | CLASS/Parkside/IU | County Kids Create | Model Playground |
|---|----------------------------|----------------------------------|-----------------|------------------------------|-------------------|--------------------------|---------------------|
| Cash and investments - beginning | \$ 3,744 | \$ 15,750 | \$ 4,429 | \$ 21,043 | \$ 687 | \$ 12,325 | \$ 3,238 |
| Receipts: | | | | | | | |
| Local sources | - | 1,750 | 1,505 | - | 9,200 | 425 | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | - | 1,750 | 1,505 | - | 9,200 | 425 | - |
| Disbursements: | | | | | | | |
| Instruction | - | - | - | - | - | 163 | - |
| Support services | - | - | 1,677 | 21,044 | 2,085 | - | - |
| Noninstructional services | - | 12,990 | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | - | 12,990 | 1,677 | 21,044 | 2,085 | 163 | - |
| Excess (deficiency) of receipts over disbursements | - | (11,240) | (172) | (21,044) | 7,115 | 262 | - |
| 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 | - | (11,240) | (172) | (21,044) | 7,115 | 262 | - |
| Cash and investments - ending | \$ 3,744 | \$ 4,510 | \$ 4,257 | \$ (1) | \$ 7,802 | \$ 12,587 | \$ 3,238 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | Wysong Donations | Lisa's Legacy Nutrition Fund | EI Sistema | Jim Alber Project | Chamberlain-Healthy Snack | Support Group Donations | GHS Teacher Incentive Donation |
|---|---------------------|---------------------------------------|---------------|-------------------------|------------------------------|-------------------------------|---|
| Cash and investments - beginning | \$ 2,274 | \$ 2,676 | \$ 350 | \$ 1,130 | \$ 1,345 | \$ 650 | \$ 900 |
| Receipts: | | | | | | | |
| Local sources | - | - | 1,602 | 1,300 | - | - | 3,881 |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | - | - | 1,602 | 1,300 | - | - | 3,881 |
| Disbursements: | | | | | | | |
| Instruction | 1,084 | - | 1,500 | 784 | - | - | - |
| Support services | - | - | - | - | - | - | 3,402 |
| Noninstructional services | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 1,084 | - | 1,500 | 784 | - | - | 3,402 |
| Excess (deficiency) of receipts over disbursements | (1,084) | - | 102 | 516 | - | - | 479 |
| 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 | (1,084) | - | 102 | 516 | - | - | 479 |
| Cash and investments - ending | \$ 1,190 | \$ 2,676 | \$ 452 | \$ 1,646 | \$ 1,345 | \$ 650 | \$ 1,379 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | Model Reading | GMS Mentor Program | Reading Camp | Reading Donations | GMS Retention Pond | Waterford School Garden | Donations-General |
|---|------------------|--------------------------|-----------------|----------------------|--------------------------|-------------------------------|-------------------|
| Cash and investments - beginning | \$ 5,000 | \$ - | \$ 9,428 | \$ 1,000 | \$ 500 | \$ 1,830 | \$ 34,979 |
| Receipts: | | | | | | | |
| Local sources | - | 3,500 | 3,500 | - | - | - | 1,039 |
| Intermediate sources | - | - | - | - | - | - | (10,000) |
| State sources | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | - | 3,500 | 3,500 | - | - | - | (8,961) |
| Disbursements: | | | | | | | |
| Instruction | - | - | 5,021 | - | - | - | 9,194 |
| Support services | - | 3,500 | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | - | 3,500 | 5,021 | - | - | - | 9,194 |
| Excess (deficiency) of receipts over disbursements | - | - | (1,521) | - | - | - | (18,155) |
| 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 | - | - | (1,521) | - | - | - | (18,155) |
| Cash and investments - ending | \$ 5,000 | \$ - | \$ 7,907 | \$ 1,000 | \$ 500 | \$ 1,830 | \$ 16,824 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | GMS Pool | Coca Cola | Formative Assessment | Dual Language Immersion | 2015-16 High Ability | 2016-17 High Ability | 2017-18 High Ability |
|---|-------------|--------------|-------------------------|-------------------------------|----------------------------|----------------------------|----------------------------|
| Cash and investments - beginning | \$ 594 | \$ 16,985 | \$ 9,244 | \$ - | \$ - | \$ 2,937 | \$ - |
| Receipts: | | | | | | | |
| Local sources | 30,491 | 2,500 | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | - | 80,772 | 30,329 | - | - | 51,032 |
| Federal sources | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 30,491 | 2,500 | 80,772 | 30,329 | - | - | 51,032 |
| Disbursements: | | | | | | | |
| Instruction | - | - | - | 45,523 | - | 2,937 | 41,720 |
| Support services | - | - | 81,361 | 4,473 | - | - | 719 |
| Noninstructional services | 55,484 | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 55,484 | - | 81,361 | 49,996 | - | 2,937 | 42,439 |
| Excess (deficiency) of receipts over disbursements | (24,993) | 2,500 | (589) | (19,667) | - | (2,937) | 8,593 |
| 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 | (24,993) | 2,500 | (589) | (19,667) | - | (2,937) | 8,593 |
| Cash and investments - ending | \$ (24,399) | \$ 19,485 | \$ 8,655 | \$ (19,667) | \$ - | \$ - | \$ 8,593 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | Computer Consortium/Ed Tech Advance | Common School Loan 2 | Common School Loan #A1442 | Common School Loan 4 | Early Childhood Intervention (First Steps) | Secured Schools Safety Grant | 2014-15 NESP |
|---|--|-------------------------------|------------------------------------|-------------------------------|--|---------------------------------------|-----------------|
| Cash and investments - beginning | \$ 93,864 | \$ (275,366) | \$ (101,031) | \$ - | \$ 38,296 | \$ (5,649) | \$ 71,953 |
| Receipts: | | | | | | | |
| Local sources | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | 400,000 | 100,000 | - | - | - | - |
| Federal sources | 7,770 | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 7,770 | 400,000 | 100,000 | - | - | - | - |
| Disbursements: | | | | | | | |
| Instruction | - | - | - | - | 11,166 | - | 71,953 |
| Support services | 8,657 | 124,634 | (1,031) | - | - | 43,501 | - |
| Noninstructional services | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 8,657 | 124,634 | (1,031) | - | 11,166 | 43,501 | 71,953 |
| Excess (deficiency) of receipts over disbursements | (887) | 275,366 | 101,031 | - | (11,166) | (43,501) | (71,953) |
| 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 | (887) | 275,366 | 101,031 | - | (11,166) | (43,501) | (71,953) |
| Cash and investments - ending | \$ 92,977 | \$ - | \$ - | \$ - | \$ 27,130 | \$ (49,150) | \$ - |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | 2015-16 NESP | 2016-17 NESP | 2017-18 NESP | Career and Technical Performance Grant | Performance Based Awards | TAP Award West Goshen | Teacher Performance |
|---|-----------------|-----------------|-----------------|--|--------------------------------|--------------------------------|------------------------|
| Cash and investments - beginning | \$ - | \$ 57,806 | \$ - | \$ 15,117 | \$ 83,197 | \$ - | \$ 94,358 |
| Receipts: | | | | | | | |
| Local sources | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | - | 519,920 | - | - | - | 195,892 |
| Federal sources | - | - | - | 14,918 | - | 50,000 | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | - | - | 519,920 | 14,918 | - | 50,000 | 195,892 |
| Disbursements: | | | | | | | |
| Instruction | - | 57,760 | 398,806 | - | - | - | 290,251 |
| Support services | - | - | - | - | 83,197 | - | - |
| Noninstructional services | - | 50 | 11 | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | - | 57,810 | 398,817 | - | 83,197 | - | 290,251 |
| Excess (deficiency) of receipts over disbursements | - | (57,810) | 121,103 | 14,918 | (83,197) | 50,000 | (94,359) |
| 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 | - | (57,810) | 121,103 | 14,918 | (83,197) | 50,000 | (94,359) |
| Cash and investments - ending | \$ - | \$ (4) | \$ 121,103 | \$ 30,035 | \$ - | \$ 50,000 | \$ (1) |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | Indiana School Academic Improvement Program (ISAIP) | Indiana School Academic Improvement Program (ISAIP) | Dual Language Immersion | United Way Volunteer 2014 | MSP Robotics | Tech Warranty Repair | 2013-14 Title I Part D |
|---|--|--|-------------------------------|------------------------------------|-----------------|----------------------------|------------------------------------|
| Cash and investments - beginning | \$ (5,920) | \$ (200,000) | \$ (4,341) | \$ 83,750 | \$ 1,979 | \$ 17,123 | \$ 686 |
| Receipts: | | | | | | | |
| Local sources | - | - | - | - | - | 3,894 | - |
| Intermediate sources | - | - | - | 24,488 | - | - | - |
| State sources | - | 200,000 | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | (656) |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | - | 200,000 | - | 24,488 | - | 3,894 | (656) |
| Disbursements: | | | | | | | |
| Instruction | 8,771 | - | - | 15,161 | - | 5,310 | - |
| Support services | - | - | (4,340) | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | 8,771 | - | (4,340) | 15,161 | - | 5,310 | - |
| Excess (deficiency) of receipts over disbursements | (8,771) | 200,000 | 4,340 | 9,327 | - | (1,416) | (656) |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (8,771) | 200,000 | 4,340 | 9,327 | - | (1,416) | (656) |
| Cash and investments - ending | \$ (14,691) | \$ - | \$ (1) | \$ 93,077 | \$ 1,979 | \$ 15,707 | \$ 30 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | 2014-15 Title Part D | 2015-16 Title Part D | 2016-17 Title Part D | 2017-18 Title Part D | Title Basic 2013-14 | Title Basic 2014-15 |
|---|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------|--------------------------------|
| Cash and investments - beginning | \$ 1 | \$ (1,377) | \$ (4,752) | \$ - | \$ 674 | \$ (241,994) |
| Receipts: | | | | | | |
| Local sources | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - |
| Federal sources | - | - | 28,093 | 34,081 | (674) | 241,994 |
| Interfund loans | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | - | - | 28,093 | 34,081 | (674) | 241,994 |
| Disbursements: | | | | | | |
| Instruction | - | - | 11,312 | 34,972 | - | - |
| Support services | - | (1,377) | 12,031 | 5,725 | - | - |
| Noninstructional services | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Total disbursements | - | (1,377) | 23,343 | 40,697 | - | - |
| Excess (deficiency) of receipts over disbursements | - | 1,377 | 4,750 | (6,616) | (674) | 241,994 |
| Other financing sources (uses): | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | 1,377 | 4,750 | (6,616) | (674) | 241,994 |
| Cash and investments - ending | \$ 1 | \$ - | \$ (2) | \$ (6,616) | \$ - | \$ - |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | Title Basic 2015-16 | Title Basic 2016-17 | Title Basic 2017-18 | 1003g School Improvement 2014-15 | 1003g School Improvement 2015-16 | 1003g School Improvement 2016-17 | 1003g School Improvement 2017-18 |
|---|--------------------------------|--------------------------------|--------------------------------|---|---|---|---|
| Cash and investments - beginning | \$ (32,361) | \$ (93,917) | \$ - | \$ (1,386) | \$ (8,254) | \$ (58,897) | \$ - |
| Receipts: | | | | | | | |
| Local sources | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - |
| Federal sources | 5,891 | 345,173 | 824,662 | 1,386 | - | 234,856 | 72,951 |
| Interfund loans | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 5,891 | 345,173 | 824,662 | 1,386 | - | 234,856 | 72,951 |
| Disbursements: | | | | | | | |
| Instruction | - | 133,572 | 598,178 | - | - | 56,347 | 40,697 |
| Support services | (26,471) | 104,156 | 292,078 | - | (8,254) | 117,410 | 141,585 |
| Noninstructional services | - | 739 | 511 | - | - | 2,202 | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | 12,784 | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Total disbursements | (26,471) | 251,251 | 890,767 | - | (8,254) | 175,959 | 182,282 |
| Excess (deficiency) of receipts over disbursements | 32,362 | 93,922 | (66,105) | 1,386 | 8,254 | 58,897 | (109,331) |
| 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 | 32,362 | 93,922 | (66,105) | 1,386 | 8,254 | 58,897 | (109,331) |
| Cash and investments - ending | \$ 1 | \$ 5 | \$ (66,105) | \$ - | \$ - | \$ - | \$ (109,331) |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | 1003a School Improvement 2014-15 | 1003a School Improvement 2015-16 | 1003a School Improvement 2016-17 | Federal Math/Science ETHOS | IDEA Special Ed Part B 2013-14 | IDEA Special Ed Part B 2015-16 |
|---|---|---|---|----------------------------------|---|---|
| Cash and investments - beginning | \$ (301) | \$ (1) | \$ (5,923) | \$ - | \$ - | \$ (1,006,302) |
| Receipts: | | | | | | |
| Local sources | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - |
| Federal sources | - | - | 43,938 | 193,822 | - | 144,651 |
| Interfund loans | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | - | - | 43,938 | 193,822 | - | 144,651 |
| Disbursements: | | | | | | |
| Instruction | - | - | 17,661 | 7,750 | - | (861,645) |
| Support services | (301) | - | 8,699 | 174,473 | - | - |
| Noninstructional services | - | - | 11,655 | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Total disbursements | (301) | - | 38,015 | 182,223 | - | (861,645) |
| Excess (deficiency) of receipts over disbursements | 301 | - | 5,923 | 11,599 | - | 1,006,296 |
| Other financing sources (uses): | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | (1,903) | - | - |
| Total other financing sources (uses) | - | - | - | (1,903) | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 301 | - | 5,923 | 9,696 | - | 1,006,296 |
| Cash and investments - ending | \$ - | \$ (1) | \$ - | \$ 9,696 | \$ - | \$ (6) |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | IDEA Special Ed Part B 2016-17 | IDEA Special Ed Part B 2017-18 | Technical Assistance Grant | Spec Ed Preschool 2013-14 | Spec Ed Preschool 2015-16 | Spec Ed Preschool 2016-17 |
|---|---|---|----------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Cash and investments - beginning | \$ (216,406) | \$ - | \$ 5,872 | \$ - | \$ (116,620) | \$ (29,352) |
| Receipts: | | | | | | |
| Local sources | - | - | - | - | - | 221,423 |
| Intermediate sources | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - |
| Federal sources | 2,481,243 | 1,632,765 | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | <u>2,481,243</u> | <u>1,632,765</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>221,423</u> |
| Disbursements: | | | | | | |
| Instruction | 2,687,642 | 2,690,862 | 5,030 | - | (116,621) | 290,166 |
| Support services | - | 9,818 | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Total disbursements | <u>2,687,642</u> | <u>2,700,680</u> | <u>5,030</u> | <u>-</u> | <u>(116,621)</u> | <u>290,166</u> |
| Excess (deficiency) of receipts over disbursements | <u>(206,399)</u> | <u>(1,067,915)</u> | <u>(5,030)</u> | <u>-</u> | <u>116,621</u> | <u>(68,743)</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> |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | <u>(206,399)</u> | <u>(1,067,915)</u> | <u>(5,030)</u> | <u>-</u> | <u>116,621</u> | <u>(68,743)</u> |
| Cash and investments - ending | <u>\$ (422,805)</u> | <u>\$ (1,067,915)</u> | <u>\$ 842</u> | <u>\$ -</u> | <u>\$ 1</u> | <u>\$ (98,095)</u> |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | Spec Ed Preschool 2017-18 | Title IV Student Support 2018-19 | Medicaid Reimbursement - Federal | Title II Part A 2012-14 | Title II Part A 2014-16 | Title II Part A 2015-17 |
|---|------------------------------------|--|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 971,630 | \$ 300 | \$ 33,404 | \$ (16,629) |
| Receipts: | | | | | | |
| Local sources | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - |
| Federal sources | - | - | 200,625 | - | - | 56,357 |
| Interfund loans | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | - | - | 200,625 | - | - | 56,357 |
| Disbursements: | | | | | | |
| Instruction | 201,230 | - | 6,650 | - | - | - |
| Support services | - | 8,363 | 432,299 | - | 33,403 | 39,729 |
| Noninstructional services | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Total disbursements | 201,230 | 8,363 | 438,949 | - | 33,403 | 39,729 |
| Excess (deficiency) of receipts over disbursements | (201,230) | (8,363) | (238,324) | - | (33,403) | 16,628 |
| Other financing sources (uses): | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - |
| Transfers in | - | - | 34,697 | - | - | - |
| Transfers out | - | - | (53,984) | - | - | - |
| Total other financing sources (uses) | - | - | (19,287) | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (201,230) | (8,363) | (257,611) | - | (33,403) | 16,628 |
| Cash and investments - ending | \$ (201,230) | \$ (8,363) | \$ 714,019 | \$ 300 | \$ 1 | \$ (1) |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | Title II Part A 2016-18 | Title II Part A 2017-19 | Title III ELA 2013-15 | Title III ELA 2014-16 | Title III ELA 2015-17 | Title III ELA 2016-18 |
|---|-------------------------------------|-------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Cash and investments - beginning | \$ (470) | \$ - | \$ (9,857) | \$ (15,234) | \$ 1 | \$ (18,156) |
| Receipts: | | | | | | |
| Local sources | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - |
| Federal sources | 91,286 | 5,039 | - | - | 3,473 | 103,792 |
| Interfund loans | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | 91,286 | 5,039 | - | - | 3,473 | 103,792 |
| Disbursements: | | | | | | |
| Instruction | - | - | (9,857) | (15,235) | - | 55,455 |
| Support services | 114,910 | 19,173 | - | - | - | 4,950 |
| Noninstructional services | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | 3,473 | - |
| Interfund loans | - | - | - | - | - | - |
| Total disbursements | 114,910 | 19,173 | (9,857) | (15,235) | 3,473 | 60,405 |
| Excess (deficiency) of receipts over disbursements | (23,624) | (14,134) | 9,857 | 15,235 | - | 43,387 |
| 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 | (23,624) | (14,134) | 9,857 | 15,235 | - | 43,387 |
| Cash and investments - ending | \$ (24,094) | \$ (14,134) | \$ - | \$ 1 | \$ 1 | \$ 25,231 |

GOSHEN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

| | Title III ELA 2017-19 | TAP Program | West Goshen TAP Grant | Payroll | Prepaid Food | Totals |
|---|--------------------------------|----------------|--------------------------------|------------|-----------------|---------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 5,000 | \$ 13,121 | \$ 47,551 | \$ 30,795,308 |
| Receipts: | | | | | | |
| Local sources | - | - | - | - | - | 35,918,447 |
| Intermediate sources | - | - | - | - | - | 15,096 |
| State sources | - | - | - | - | - | 44,433,286 |
| Federal sources | 84,287 | - | - | - | - | 9,872,027 |
| Interfund loans | - | - | - | - | - | 37,331 |
| Other receipts | - | - | 10,000 | 57,481,049 | 757,288 | 61,436,857 |
| Total receipts | 84,287 | - | 10,000 | 57,481,049 | 757,288 | 151,713,044 |
| Disbursements: | | | | | | |
| Instruction | 175,094 | - | - | - | - | 47,217,355 |
| Support services | - | - | 12,474 | - | - | 31,147,137 |
| Noninstructional services | - | - | - | - | - | 4,547,917 |
| Facilities acquisition and construction | - | - | - | - | - | 3,836,961 |
| Debt service | - | - | - | - | - | 9,722,417 |
| Nonprogrammed charges | - | - | - | 57,476,784 | 763,860 | 61,096,838 |
| Interfund loans | - | - | - | - | - | - |
| Total disbursements | 175,094 | - | 12,474 | 57,476,784 | 763,860 | 157,568,625 |
| Excess (deficiency) of receipts over disbursements | (90,807) | - | (2,474) | 4,265 | (6,572) | (5,855,581) |
| Other financing sources (uses): | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | 1,140,767 |
| Transfers in | - | - | - | - | - | 723,382 |
| Transfers out | - | - | - | - | - | (2,647,905) |
| Total other financing sources (uses) | - | - | - | - | - | (783,756) |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (90,807) | - | (2,474) | 4,265 | (6,572) | (6,639,337) |
| Cash and investments - ending | \$ (90,807) | \$ - | \$ 2,526 | \$ 17,386 | \$ 40,979 | \$ 24,155,971 |

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GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2018

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-------------------------|----------------------------|
| Governmental activities | <u>\$ 3,075,962</u> | <u>\$ 5,409,644</u> |

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF LEASES AND DEBT
June 30, 2018

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|--|---------------|----------------------|----------------------|-------------------|
| Governmental activities: | | | | |
| Advanced Imaging | Capital Lease | \$ 74,820 | 6/1/2018 | 5/31/2022 |
| Dell | Capital Lease | 60,898 | 7/1/2018 | 6/30/2021 |
| Goshen Multi-School Building Corporation | 2004/05 | 3,702,000 | 6/30/2005 | 12/31/2026 |
| GCS School Building Corp. One | 2014 | <u>1,270,000</u> | 1/1/2015 | 7/15/2034 |
| Total governmental activities | | <u>5,107,718</u> | | |
| Total of annual lease payments | | <u>\$ 5,107,718</u> | | |

| Type | Description of Debt | Purpose | Ending Principal Balance | Principal and Interest Due Within One Year |
|-------------------------------|--------------------------|---------|--------------------------|--|
| Governmental activities: | | | | |
| General obligation bonds | GOB 2017 | | \$ 1,825,000 | \$ 1,848,250 |
| General obligation bonds | GOB 2018 | | 4,000,000 | 1,066,000 |
| General obligation bonds | QSCB- GOB 2010 | | 750,000 | 384,319 |
| Notes and loans payable | Common School Loan A1685 | | 100,000 | 101,750 |
| Notes and loans payable | Common School Loan A1739 | | 150,000 | 101,250 |
| Notes and loans payable | Common School Loan A1584 | | 50,000 | 50,250 |
| Notes and loans payable | Common School Loan A1787 | | 150,000 | 101,250 |
| Notes and loans payable | Common School Loan A1816 | | 244,500 | 100,001 |
| Notes and loans payable | Common School Loan A1893 | | 250,000 | 102,250 |
| Notes and loans payable | Common School Loan A1926 | | 350,000 | 103,250 |
| Notes and loans payable | Common School Loan A2697 | | 450,000 | 104,250 |
| Notes and loans payable | Common School Loan A2851 | | 450,000 | 104,250 |
| Notes and loans payable | Common School Loan A2907 | | 450,000 | 104,250 |
| Notes and loans payable | Common School Loan A2944 | | <u>500,000</u> | <u>107,350</u> |
| Total governmental activities | | | <u>9,719,500</u> | <u>4,378,670</u> |
| Totals | | | <u>\$ 9,719,500</u> | <u>\$ 4,378,670</u> |

GOSHEN COMMUNITY SCHOOLS
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2018

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

| | <u>Ending Balance</u> |
|------------------------------------|------------------------------|
| Governmental activities: | |
| Land | \$ 2,121,611 |
| Buildings | 154,778,428 |
| Improvements other than buildings | 838,000 |
| Machinery, equipment, and vehicles | 9,071,121 |
| Books and other | <u>500,000</u> |
| Total governmental activities | <u>167,309,160</u> |
| Total capital assets | <u><u>\$ 167,309,160</u></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 GOSHEN COMMUNITY SCHOOLS, ELKHART COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the Goshen Community Schools' (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, 2016 to June 30, 2018. 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. Except as discussed below, 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.

Basis for Qualified Opinion on the Child Nutrition Cluster

As described in item 2018-004 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the School Corporation with the Child Nutrition Cluster regarding the Eligibility compliance requirement. Consequently, we were unable to determine whether the School Corporation complied with those requirements applicable to the program.

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

Basis for Qualified Opinion on the Special Education Cluster (IDEA)

As described in item 2018-010 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the School Corporation with the Special Education Cluster (IDEA) regarding the Matching, Level of Effort, Earmarking compliance requirement. Consequently, we were unable to determine whether the School Corporation complied with those requirements applicable to the program.

Basis for Qualified Opinion on School Improvement Grants

As described in item 2018-006 in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding Cash Management and Reporting that are applicable to its School Improvement Grants. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with requirements applicable to that program.

Qualified Opinion on the Child Nutrition Cluster

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion on the Child Nutrition Cluster* paragraph, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Child Nutrition Cluster for the period of July 1, 2016 to June 30, 2018.

Qualified Opinion on the Special Education Cluster (IDEA)

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion on the Special Education Cluster (IDEA)* paragraph, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Special Education Cluster (IDEA) for the period of July 1, 2016 to June 30, 2018.

Qualified Opinion on the School Improvement Grants

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on School Improvement Grants* paragraph, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the School Improvement Grants for the period of July 1, 2016 to June 30, 2018.

Unmodified Opinion on the Other 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 its other major federal program identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the period of July 1, 2016 to June 30, 2018.

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 2018-007, 2018-008, 2018-011, and 2018-013. Our opinion on each major federal program is not modified with respect to these matters.

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

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

Report on Internal Control over Compliance


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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2018-003, 2018-004, 2018-005, 2018-006, 2018-007, 2018-008, 2018-009, 2018-010, 2018-011, 2018-012, and 2018-013, that we consider to be material weaknesses.

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

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

March 18, 2019

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.

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2017 and 2018

| 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 06-30-17 | Total Federal Awards Expended 06-30-17 | Passed Through to Subrecipient 06-30-18 | Total Federal Awards Expended 06-30-18 |
|---|-------------------------------------|---------------------------|--|---|---|---|---|
| Title I Grants to Local Educational Agencies | Indiana Department of Education | 84.010 | | | | | |
| Title I Basic 2015-16 | | | 16-2315 | - | 712,422 | - | - |
| Title I Basic 2016-17 | | | 17-2315 | - | 896,932 | - | 345,173 |
| Title I Part A Basic 2017-18 | | | 18-2315 | - | - | - | 824,662 |
| Total - Title I Grants to Local Educational Agencies | | | | - | 1,609,354 | - | 1,169,835 |
| Title I State Agency Program for Neglected and Delinquent Children and Youth | Indiana Department of Education | 84.013 | | | | | |
| Title I Part D 2017-18 | | | S010A170014 | - | - | - | 34,081 |
| Title I Part D 16-17 | | | S010A160014 | - | - | - | 28,094 |
| Title I Part D 2015-16 | | | S010A150014 | - | 39,956 | - | - |
| Title I Part D 2014-15 | | | S010A140014 | - | 15,121 | - | - |
| Total - Title I State Agency Program for Neglected and Delinquent Children and Youth | | | | - | 55,077 | - | 62,175 |
| English Language Acquisition State Grants | Indiana Department of Education | 84.365 | | | | | |
| Title III Cycle 15-17 | | | 01116-023-PN01 | - | 115,944 | - | 3,473 |
| Title III Cycle 16-18 | | | 01117-022-PN01 | - | 174,490 | - | 103,792 |
| Title III 2017-19 | | | 01118-021-PN01 | - | - | - | 84,287 |
| Total - English Language Acquisition State Grants | | | | - | 290,434 | - | 191,552 |
| Mathematics and Science Partnerships Code Red Ethos 2017-18 | Indiana Department of Education | 84.366 | | | | | |
| | | | 70005366B0015 | - | - | - | 193,822 |
| Total - Mathematics and Science Partnerships | | | | - | - | - | 193,822 |
| Supporting Effective Instruction State Grants | Indiana Department of Education | 84.367 | | | | | |
| Title II Cycle 14-16 | | | 14-2315 | - | 78,877 | - | - |
| Title II Cycle 15-17 | | | S367A150015 | - | 97,857 | - | 56,357 |
| Title II Cycle 16-18 | | | S367A160013 | - | 203 | - | 91,286 |
| Title II 2017-19 | | | S367A170013 | - | - | - | 5,039 |
| Total - Supporting Effective Instruction State Grants | | | | - | 176,937 | - | 152,682 |
| Total - Department of Education | | | | - | 3,566,638 | - | 3,605,218 |
| Total federal awards expended | | | | \$ - | \$ 6,686,125 | \$ - | \$ 6,759,306 |

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

GOSHEN COMMUNITY SCHOOLS
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, 2017 and 2018. 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.

Note 3. *Elkhart County Special Education Cooperative (ECSEC)*

The School Corporation is a member of the Elkhart County Special Education Cooperative (ECSEC) and serves as the ECSEC's fiscal agent. As a result, some activity for the Special Education Cluster (IDEA) that is presented as receipts and disbursements in the financial statement is not presented on the SEFA for the School Corporation. This activity is reported on the SEFAs of the member school corporations, as appropriate.

GOSHEN COMMUNITY SCHOOLS
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 weaknesses identified? | yes |
| Significant deficiency identified? | none reported |
| Noncompliance material to financial statement noted? | yes |

Federal Awards:

| | |
|--|---------------|
| Internal control over major programs: | |
| Material weaknesses identified? | yes |
| Significant deficiency identified? | none reported |
| 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 |
|----------------|--|-------------------|
| 84.377 | Child Nutrition Cluster | Qualified |
| | School Improvement Grants | Qualified |
| | Special Education Cluster | Qualified |
| 84.010 | 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

Section II - Financial Statement Findings

FINDING 2018-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Condition

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

Payroll Disbursements

The School Corporation did not have a proper system of oversight to ensure pay rates entered into the payroll software were reviewed and approved by another individual.

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cash and Investments

The School Corporation did not have a proper system of oversight and review for cash and investments; no one reviewed the bank reconciliations. Immaterial differences were noted on each month's reviewed reconciliation. Also, bank reconciliations were completed two or more months after month-end.

Context

These were both systemic problems that occurred throughout the entire 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. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

Cause

Management had not established an effective system of internal controls related to the School Corporation's financial reporting and transactions.

Effect

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

Recommendation

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

GOSHEN COMMUNITY SCHOOLS
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 2018-002

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

Repeat Finding

This is a repeat of Finding 2016-002 from the immediately prior audit.

Condition

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

The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. An oversight or review process had not been established by the School Corporation to ensure that the information entered was accurate.

Context

There were material qualitative reporting errors including: incorrect program names, incorrect identifying numbers, and incorrect CFDA numbers. In the first audit year, the unit understated their award amount by \$32,837. In the second audit year, the unit overstated their award amount by \$5,891.

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

Criteria

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

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

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

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

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

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

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

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

Recommendation

We recommended that the School Corporation's management establish a system of internal controls to ensure that all information will be properly reported on the SEFA.

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 2018-003

Subject: Child Nutrition Cluster- Internal Controls

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): FY 16-17, FY 17-18

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Program Income, Reporting, Special
Tests and Provisions - School Food Accounts

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding of Finding 2016-004 for Cash Management, Reporting, and Special Tests and Provisions - School Food Account from the immediately prior audit.

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Cash Management, Program Income, Reporting, and Special Tests and Provisions - School Food Accounts.

Cash Management

There were no internal controls in place at the School Corporation to ensure that the School Corporation was in compliance with the cash management requirement that they limit their net cash resources in the School Lunch fund to the three months' average for food service expenditures.

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Program Income

The School Corporation did not have controls in place to ensure program income receipted into the School Lunch fund reconciled to reports provided by the Food Service Software. The Deputy Treasurer used reports provided by the Food Service Software to enter program information into the accounting system without a process for oversight, review, or approval by any other individual.

Reporting

The School Corporation did not have controls in place to ensure an oversight, review, or approval process was in place for the preparation of the monthly Sponsor Claims (claims for reimbursement) and Annual Financial Reports.

Special Tests and Provisions - School Food Accounts

There were no internal controls in place at the School Corporation to ensure that the School Food Account transactions posted to the School Lunch fund were reviewed by an individual who was knowledgeable of the program requirements.

Context

The lack of controls were systemic throughout the audit period

Criteria

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 compliance requirements listed above.

Effect

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

GOSHEN COMMUNITY SCHOOLS
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 related to the grant agreement and the compliance requirements listed above.

Views of Responsible Officials

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

FINDING 2018-004

Subject: Child Nutrition Cluster - Eligibility, Special Tests and Provisions - Verifications
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program
CFDA Numbers: 10.553, 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): FY 16-17, FY 17-18
Pass-Through Entity: Indiana Department of Education
Compliance Requirements: Eligibility, Special Tests and Provisions - Verification of
Free and Reduced Price Applications (NSLP)
Audit Findings: Material Weakness, Modified Opinion/Scope Limitation

Repeat Finding

This is a repeat finding of Finding 2016-004 from the immediately prior audit.

Condition

The School Corporation had not established an effective internal control system related to the grant agreement and the requirements for Eligibility and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP). For fiscal year 2016-2017, free and reduced price applications were not available for testing. This included the applications that were applicable for the Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirement. The Indiana Department of Education completed an administrative review for fiscal year 2017-2018 and found no issues.

Context

Documentation was not provided to support the 2016-2017 free and reduced price application determinations.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

2 CFR 200.333 states in part:

"Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. . . ."

7 CFR 210.15(b) states in part:

"*Recordkeeping summary.* In order to participate in the Program, a school food authority or a school, as applicable, must maintain records to demonstrate compliance with Program requirements. These records include but are not limited to . . ."

(6) Records to document compliance with the requirements in § 210.14(e). . . ."

Cause

The School Corporation had not developed a system of internal controls to ensure that supporting documentation was maintained and made available for audit relating to the application.

Effect

The failure to retain or provide appropriate supporting documentation prevented the determination of the School Corporation's compliance with the compliance requirements identified above.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure that documentation was maintained and made available for audit relating to the compliance requirements listed above.

Views of Responsible Officials

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

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2018-005

Subject: Title I Grants to Local Educational Agencies - Special Tests and Provisions - Annual Report Card/High School Graduation Rate
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): 16-2315, 17-2315, 18-2315
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Annual Report Card, High School Graduation Rate
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 Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirement. One person enters mobility codes into the system without any documented review process in place.

Context

This is a systemic problem throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

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

Effect

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

Questioned Costs

There were no questioned costs identified.

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-006

Subject: School Improvement Grants - Cash Management and Reporting

Federal Agency: Department of Education

Federal Program: School Improvement Grants

CFDA Number: 84.377

Federal Award Numbers and Years (or Other Identifying Numbers): S377A00120015A, S377S00120015,
S377A00140015

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Reporting

Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding of Finding 2016-018 from the immediately prior audit.

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 and Reporting compliance requirements.

Cash Management

A reimbursement was requested in September of 2016 for \$327,881, which represented the balance of the grant award. The reimbursement request was for expenditures from April 1, 2016 through August 31, 2016; however, the actual expenditures for that period were \$243,769. The School Corporation continued to pay for expenditures from the grant fund through December 2017, at which time they refunded the remaining balance of \$21,326 to the Indiana Department of Education.

Reporting

Final Reports were submitted without documented review and were not supported by the School Corporation's records.

Context

The lack of oversight was a systemic issue throughout the audit period.

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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). . . ."

31 CFR 205.12(b)(5) states: "Reimbursable funding means that a Federal Program Agency transfers Federal funds to a State after that State has already paid out the funds for Federal assistance program purposes."

2 CFR 200.302(b) states in part:

"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. . . .

(3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. . . ."

Cause

The School Corporation's Management had not developed a system of internal controls to ensure compliance with Cash Management and Reporting compliance requirements.

Effect

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

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 compliance requirements listed above.

GOSHEN COMMUNITY SCHOOLS
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 2018-007

Subject: School Improvement Grants - Suspension and Debarment

Federal Agency: Department of Education

Federal Program: School Improvement Grant

CFDA Number: 84.377

Federal Award Numbers and Years (or Other Identifying Numbers): S377S00120015, S377A00120015A,
S377A00140015

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This was a repeat finding of Finding 2016-019 from the immediately prior audit.

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.

The School Corporation failed to comply with the Procurement and Suspension and Debarment compliance requirement, which required that they verify all vendors were not suspended, debarred, or otherwise excluded from participation in federal assistance programs.

The School Corporation entered into a contract with Expeditionary Learning for fiscal years 2016-2017 and 2017-2018 without ensuring the vendor was not suspended or debarred.

Context

This was a problem with the only contract to which the requirement applied.

Criteria

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). . . ."

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

Cause

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

Effect

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

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 comply with the compliance requirement listed above.

Views of Responsible Officials

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

FINDING 2018-008

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

Federal Agency: Department of Education

Federal Program: Special Education Grants to States

CFDA Number: 84.027

Federal Award Numbers and Years (or Other Identifying Numbers): 14216-016-PN01, 14217-016-PN01,
18611-014-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 of Finding 2016-008 from the immediately prior audit.

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 Cost/Cost Principles compliance requirement.

There were multiple instances where there was not any supporting documentation to ensure payroll disbursements were made in compliance with federal guidelines. In testing employees for required supporting documentation, 7 out of the 40 tested did not have Personnel Activity Reports or other personnel expense documentation to support the percentage of their pay charged to the federal program.

Context

This was a systemic problem that occurred throughout the audit period.

Criteria

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 200.403 states in part:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items. . . .

(g) Be adequately documented. . . ."

Cause

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

Effect

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

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance and comply with the compliance requirements listed above.

Views of Responsible Officials

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

FINDING 2018-009

Subject: Special Education Cluster (IDEA) - Cash Management

Federal Agency: Department of Education

Federal Program: Special Education Grants to States

CFDA Number: 84.027

Federal Award Numbers and Years (or Other Identifying Numbers): 14216-016-PN01, 14217-016-PN01,
18611-014-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Cash Management

Audit Finding: Material Weakness

Repeat Finding

This is a partial repeat finding of Finding 2016-009 from the immediate prior audit.

Condition

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

Controls were insufficient to ensure that all reimbursement requests included a review by an individual other than the preparer of the report, and that appropriate supporting documentation was attached to the request.

Context

These were systemic problems that occurred throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

Cause

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

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-010

Subject: Special Education Cluster (IDEA) - Level of Effort/Maintenance of Effort, Earmarking
Federal Agency: Department of Education
Federal Program: Special Education Grants to States
CFDA Number: 84.027
Federal Award Numbers and Years (or Other Identifying Numbers): 14216-016-PN01, 14217-016-PN01,
18611-014-PN01
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Matching, Level of Effort, Earmarking
Audit Findings: Material Weakness, Modified Opinion/Scope Limitations

Repeat Finding

This is a partial repeat of Finding 2016-011 from the immediate prior audit year.

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

The School Corporation had not established an effective internal control system related to the grant agreement and the Level of Effort/Maintenance of Effort and Earmarking portions of the Matching, Level of Effort, Earmarking compliance requirement.

Level of Effort/Maintenance of Effort

The School Corporation was unable to provide supporting documentation to support the calculation for Level of Effort included within the 2018 application. In addition, the expenditures that were included in the 2019 application did not agree to the financial records.

Earmarking

The School Corporation was unable to provide supporting documentation as to which expenditures were related to either Early Intervening Services or Non-Public Schools because no separate account lines were maintained to identify these services. As such, the School Corporation was unable to provide supporting documentation for the associated earmarking requirements.

Context

This was a systemic problem during the audit period. Documentation was not provided to support the Matching, Level of Effort, Earmarking compliance requirement.

Criteria

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 200.333 states in part:

"Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. . . ."

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

34 CFR 300.203(b) states:

"Compliance standard.

- (1) Except as provided in §§ 300.204 and 300.205, funds provided to an LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.
- (2) An LEA meets this standard if it does not reduce the level of expenditures for the education of children with disabilities made by the LEA from at least one of the following sources below the level of those expenditures from the same source for the preceding fiscal year, except as provided in §§ 300.204 and 300.205:
 - i. Local funds only;
 - ii. The combination of State and local funds;
 - iii. Local funds only on a per capita basis; or
 - iv. The combination of State and local funds on a per capita basis.
- (3) Expenditures made from funds provided by the Federal government for which the SEA is required to account to the Federal government or for which the LEA is required to account to the Federal government directly or through the SEA may not be considered in determining whether an LEA meets the standard in paragraphs (b)(1) and (2) of this section."

34 CFR 300.226(a) states:

"General. An LEA may not use more than 15 percent of the amount the LEA receives under Part B of the Act for any fiscal year, less any amount reduced by the LEA pursuant to § 300.205, if any, in combination with other amounts (which may include amounts other than education funds), to develop and implement coordinated, early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade three) who are not currently identified as needing special education or related services, but who need additional academic and behavioral support to succeed in a general education environment. (See appendix D for examples of how § 300.205(d), regarding local maintenance of effort, and § 300.226(a) affect one another.)"

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

511 IAC 7-34-7(b) states:

"The public agency, in providing special education and related services to students in nonpublic schools and facilities, must expend at least an amount that is the same proportion of the public agency total subgrant under 20 U.S.C 1411(f) as the number of nonpublic school students with disabilities, who are enrolled by their parents in nonpublic schools or facilities within its boundaries, is to the total number of students with disabilities of the same age range."

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

The School Corporation had not developed a system of internal controls to ensure that documentation was maintained and made available for audit relating to the compliance requirement.

Effect

The failure to retain or provide appropriate supporting documentation prevented the determination of the School Corporation's compliance with the compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure that documentation was maintained and made available for audit related to the 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 2018-011

Subject: Special Education Cluster (IDEA) - Reporting

Federal Agency: Department of Education

Federal Program: Special Education Grants to States

CFDA Number: 84.027

Federal Award Numbers and Years (or Other Identifying Numbers): 14216-016-PN01, 14217-016-PN01,
18611-014-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

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 Reporting compliance requirement.

The CEIS Quarterly Monitoring Reports and Proportionate Share Monitoring reports were not filed during the audit period.

Context

This was a systemic problem that occurred throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

2 CFR 200.302(b) states in part:

"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. . . .
- (3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. . . ."

Cause

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

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2018-012

Subject: Special Education Cluster (IDEA) - Cash Management
Federal Agency: Department of Education
Federal Program: Special Education Preschool Grants
CFDA Number: 84.173
Federal Award Numbers and Years (or Other Identifying Numbers): 45716-014-PN01, 45717-014-PN01
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Cash Management
Audit Finding: Material Weakness

Repeat Finding

This is a partial repeat of Finding 2016-009 from the immediate prior audit.

Condition

The Elkhart County Special Education Cooperative (ECSEC) is a public school program serving approximately 3,400 students with disabilities 3-22 years old in Elkhart County. The School Corporation is the administrator of the ECSEC. An effective internal control system was not in place at the School Corporation and the ECSEC in order to ensure compliance with requirements related to the grant agreement and the Cash Management compliance requirement.

There was not a proper system of oversight and review in place to ensure the reimbursement requests had the proper supporting documentation attached to match the request.

Context

This was a systemic problem throughout the audit.

Criteria

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

The School Corporation and ECSEC had not developed a system of internal controls that segregated key functions.

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation and ECSEC's management establish controls related to the grant agreement and the compliance requirement listed above.

Views of Responsible Officials

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

FINDING 2018-013

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): 14216-016-PN01, 45716-014-PN01
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Reporting
Audit Findings: Material Weakness, Other Matters

Condition

The Elkhart County Special Education Cooperative (ECSEC) is a public school program serving approximately 3,400 students with disabilities 3-22 years old in Elkhart County. The School Corporation is the administrator of this Cooperative. An effective internal control system was not in place at the School Corporation and the ECSEC in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirement.

The ECSEC failed to complete the final reports and the quarterly monitoring reports required to be filed during the audit period for the member schools.

Context

This was a systemic problem throughout the audit.

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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 200.302(b) states in part:

"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. . . .
- (3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. . . ."

2 CFR 200.327 states:

"Unless otherwise approved by OMB, the Federal awarding agency may solicit only the standard, OMB-approved governmentwide data elements for collection of financial information (at time of publication the Federal Financial Report or such future collections as may be approved by OMB and listed on the OMB Web site). This information must be collected with the frequency required by the terms and conditions of the Federal award, but no less frequently than annually nor more frequently than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes, and preferably in coordination with performance reporting."

2 CFR 200.328 states:

"(a) *Monitoring by the non-Federal entity.* The non-Federal entity is responsible for oversight of the operations of the Federal award supported activities. The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non-Federal entity must cover each program, function or activity. See also § 200.331 Requirements for pass-through entities.

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(b) *Non-construction performance reports.* The Federal awarding agency must use standard, OMB-approved data elements for collection of performance information (including performance progress reports, Research Performance Progress Report, or such future collections as may be approved by OMB and listed on the OMB Web site).

(1) The non-Federal entity must submit performance reports at the interval required by the Federal awarding agency or pass-through entity to best inform improvements in program outcomes and productivity. Intervals must be no less frequent than annually nor more frequent than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes. Annual reports must be due 90 calendar days after the reporting period; quarterly or semiannual reports must be due 30 calendar days after the reporting period. Alternatively, the Federal awarding agency or pass-through entity may require annual reports before the anniversary dates of multiple year Federal awards. The final performance report will be due 90 calendar days after the period of performance end date. If a justified request is submitted by a non-Federal entity, the Federal agency may extend the due date for any performance report.

(2) The non-Federal entity must submit performance reports using OMB approved governmentwide standard information collections when providing performance information. As appropriate in accordance with above mentioned information collections, these reports will contain, for each Federal award, brief information on the following unless other collections are approved by OMB:

(i) A comparison of actual accomplishments to the objectives of the Federal award established for the period. Where the accomplishments of the Federal award can be quantified, a computation of the cost (for example, related to units of accomplishment) may be required if that information will be useful. Where performance trend data and analysis would be informative to the Federal awarding agency program, the Federal awarding agency should include this as a performance reporting requirement.

(ii) The reasons why established goals were not met, if appropriate.

(iii) Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

(c) *Construction performance reports.* For the most part, onsite technical inspections and certified percentage of completion data are relied on heavily by Federal awarding agencies and pass-through entities to monitor progress under Federal awards and subawards for construction. The Federal awarding agency may require additional performance reports only when considered necessary.

(d) *Significant developments.* Events may occur between the scheduled performance reporting dates that have significant impact upon the supported activity. In such cases, the non-Federal entity must inform the Federal awarding agency or pass-through entity as soon as the following types of conditions become known:

(1) Problems, delays, or adverse conditions which will materially impair the ability to meet the objective of the Federal award. This disclosure must include a statement of the action taken, or contemplated, and any assistance needed to resolve the situation.

GOSHEN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(2) Favorable developments which enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more or different beneficial results than originally planned.

(e) The Federal awarding agency may make site visits as warranted by program needs.

(f) The Federal awarding agency may waive any performance report required by this part if not needed."

Cause

The School Corporation and ECSEC had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish effective internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the ECSEC.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation and ECSEC's management establish controls to ensure compliance with the grant agreement and the compliance requirement listed above.

Views of Responsible Officials

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

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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.



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Goshen Comm. Schools
613 East Purl Street
Goshen, IN 46526-4044
Phone: (574) 533-8631
Fax: (574) 533-2505
www.goshenschools.org

Superintendent
Dr. Diane B. Woodworth

Deputy Superintendent
Dr. Steve Hope

*Assistant Superintendent-
Elementary Education*
Dr. Alan Metcalfe

*Assistant Superintendent-
Human Resources &
Professional Development*
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& Assessments*
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Curriculum & Instruction*
Mrs. Tracey Noe

EL Director
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Coordinator*
Mrs. Shelly Sharkey

Technology Director
Mr. David M. Snyder

*Assistant HR Director &
Health Services
Coordinator*
Mrs. Susan Stiffney

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001 Financial Transactions and Reporting
Fiscal year in which the finding initially occurred: 2014-16
Contact Person Responsible for Corrective Action: Kelley Kitchen
Contact Phone Number: 574-533-8631

Status of Audit Finding:

All payroll and business office employees have received updated training on the Financial Software, New World Systems.
The Assistant Superintendent of Human Resources and the Executive Director of Finance (EDF) proof and approve the payroll roster which includes hires, personnel wages and changes prior to sending to the Board of Trustees for final approval.
The signed personnel roster is kept in the payroll office for validation of adjustments and additions made by the payroll department to the financial software system.

Currently, time records for hourly employees are approved electronically by the appropriate supervisor or administrator prior to payment of wages. The current software will no longer be supported in 2019, therefore, new time clock software is currently being evaluated by the GCS administration. Once a new software is selected, training for management will be completed.

The payroll deposit report is created by the Payroll Specialist. The Deputy Treasurer creates the bank file and the EDF approves the bank file for transmittal.

All financial reports including the Form 9 are processed by the Deputy Treasurer and approved and signed by the EDF.

The process manual that documented internal controls and financial processes has been completed and loaded to the GCS website. Training was completed with all financial staff by August 31, 2018.



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Health Services
Coordinator*
Mrs. Susan Stiffney

January 15, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2016-002

Fiscal year in which the finding initially occurred:2016-2018

Contact Person Responsible for Corrective Action: Kelley Kitchen, Executive Director of Finance

Contact Phone Number: 574-533-8631

Status of Audit Finding:

The Director of Finance/Treasurer has implemented the following to ensure prevention, detection and correction of errors on the schedule of expenditures of Federal Awards (SEFA).

- a. Monthly Reconciliation of Grant Fund in Financial Software to Grant Reimbursement form.
- b. Approval of reimbursement request for grant fund by both Director of Finance and program Director.
- c. Segregation of duties in completion of SEFA with the Assistant Treasurer completing and both the Program Director and Director of Finance approving balances prior to submission.

Anticipated Completion Date: Completed in the next audit period

Kelley D. Kitchen
Executive Director of Finance
January 15, 2019



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Coordinator*
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*Assistant HR Director &
Health Services
Coordinator*
Mrs. Susan Stiffney

January 15, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2016-003

Fiscal year in which the finding initially occurred:2016-2018

Contact Person Responsible for Corrective Action: Kelley Kitchen, Executive Director of Finance and Wendy Hite, ESCEC Director

Contact Phone Number: 574-533-8631

Status of Audit Finding:

Goshen Community Schools acts as the LEA for the Elkhart County Special Education Cooperative (ECSEC). An estimated bill to assist in budgeting for the following school year will be sent to each member school in June. Invoices reflecting actual expense will be sent to each member school quarterly with payments due upon receipt. Credits will not be issued on the bill to the member schools and the member schools will be reimbursed for their entire allocated Special Ed Part B funds. Upon receipt of the allocated reimbursement funds, GCS will issue checks to all member schools. The balance of the co-mingled funds was redistributed by June 30, 2018.

Completed

Kelley D. Kitchen
Executive Director of Finance
January 15, 2019



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-004

Fiscal year in which the finding initially occurred:2014-16

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

Contact Person Responsible for Corrective Action: Kelley Kitchen and Colleen Daly

Contact Phone Number: 574-533-8631

Status of Audit Finding:

In July 2018 Goshen Community Schools hired a new School Nutrition Director, Dr. Colleen Daly.

By December 31, 2018, Dr. Daly will complete training with building Cafeteria managers to ensure reconciliation to the Point of Sale System (POS). The monthly documented processes by the School Nutrition Director and Deputy Treasurer for verifying the school lunch fund balances to the POS will be in place.

The practice to verify reimbursement rates and free and reduced applications was in place at the time of the audit and continues.

Starting July 2018, The School Nutrition Director prepares her monthly claims, Annual Financial Report, and Verification Collection reports and submits to the Finance Department for review before submission to the State of Indiana.

Verification Collection report is double checked by School Nutrition Administrative Assistant and the School Nutrition Director. The Verification Collection findings are reported to the Deputy Treasurer.

Documentation of the current review plan for free and reduced applications is included with the verification documents.



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*Assistant HR Director &
Health Services
Coordinator*
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-005

Fiscal year in which the finding initially occurred:2014-16

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

Contact Person Responsible for Corrective Action: Kelley Kitchen and Colleen Daly

Contact Phone Number: 574-533-8631

Status of Audit Finding:

Asset records of property and equipment are updated and documented in a searchable database.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-006

Fiscal year in which the finding initially occurred:2014-16

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

Contact Person Responsible for Corrective Action: Kelley Kitchen and Colleen Daly

Contact Phone Number: 574-533-8631

Status of Audit Finding:

The School Nutrition Director has trained Cafeteria managers to reconcile daily to the Point of Sale System. The building bookkeepers confirm. As of January 1, 2019, a separate bank account for school nutrition dollars will be created. The account will be reconciled to the POS, fund, and bank statement each month by the School Nutrition Director and Deputy Treasurer.



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Phone: (574) 533-8631
Fax: (574) 533-2505
www.goshenschools.org

Superintendent
Dr. Diane B. Woodworth

Deputy Superintendent
Dr. Steve Hope

*Assistant Superintendent-
Elementary Education*
Dr. Alan Metcalfe

*Assistant Superintendent-
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Mr. David M. Snyder

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Health Services
Coordinator*
Mrs. Susan Stiffney

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-007

Fiscal year in which the finding initially occurred:2014-16

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

Contact Person Responsible for Corrective Action: Kelley Kitchen and Wendy Hite

Contact Phone Number: 574-533-8631

Status of Audit Finding:

As of June 30, 2018, all co-mingled funds were redistributed to the member schools of the Elkhart County Special Education Cooperative (ECSEC).

For the 18/19 school year, an estimated bill has been distributed to all member schools. Payments are due quarterly. Member school districts request reimbursement with supporting documentation of expenses to ECSEC. Goshen Community Schools files reimbursements for all member schools for the Special Ed Part B and Preschool funds and issues checks for the funds to member schools after receipt of funds.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-008

Fiscal year in which the finding initially occurred:2014-16

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

Contact Person Responsible for Corrective Action: Kelley Kitchen and Wendy Hite

Contact Phone Number: 574-533-8631

Status of Audit Finding:

1. The Executive Director of Special Education for the Elkhart County Special Education Cooperative (ECSEC) and the administrative assistant to the director participated in financial software training.
2. At the beginning of the grant cycle, all personnel to be paid from the grant are approved by the Executive Director. The approval is documented on the change of status form and signed by the Executive Director of ECSEC, the Director of Finance, and the Assistant Superintendent of Human Resources.
3. All certified employees paid 100% from the Special Education Part B Grant Cluster will complete a semi-annual certification form twice a year. Any certified employee paid less than 100% from the Special Education Part B Grant Cluster keeps time and effort logs and submits the monthly for approval by the Executive Director of ECSEC.
4. All non-certified personnel clock in and clock out using Time Force.
5. The Executive Director for ECSEC or designee approves bi-weekly payroll.
6. Substitutes employed and paid from ECSEC funds are documented through WillSub.
7. The entire allocation of expended reimbursable funds are requested for each member school and paid via warrant back to the member schools. GCS acts solely as a pass-through and does not withhold any funds for credit for services rendered. Each member school is billed for all services rendered on a quarterly basis and do not receive credits for withheld funds.
8. Funds are not co-mingled and any funds due to member school districts are paid via warrant.
9. Monthly meetings are held with the Director of Finance, Executive Director of ECSEC, the financial and payroll staff, and the Executive Director's administrative assistant to review financial and program data.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-009

Fiscal year in which the finding initially occurred:2014-16

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

Contact Person Responsible for Corrective Action: Kelley Kitchen

Contact Phone Number: 574-533-8631

Status of Audit Finding:

All reimbursement requests for ECSEC member schools to the appropriate federal grants have attached expense documentation. Approval signatures are affixed prior to submission.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-010

Fiscal year in which the finding initially occurred:2014-16

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

Contact Person Responsible for Corrective Action: Kelley Kitchen

Contact Phone Number: 574-533-8631

Status of Audit Finding:

All reimbursement requests for ECSEC member schools to the appropriate federal grants have attached expense documentation before submission. Approval signatures from Executive Director of Special Education and Director of Finance are affixed prior to submission.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-011

Fiscal year in which the finding initially occurred:2014-16

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

Contact Person Responsible for Corrective Action: Kelley Kitchen and Wendy Hite

Contact Phone Number: 574-533-8631

Status of Audit Finding:

Proper documentation of transactions from the financial software is attached to the MOE application which receives approval from the Director of ECSEC prior to submission.

Monthly grant meetings are held with the Director of Finance, Executive Director of ECSEC, the financial and payroll staff, and the Executive Director's administrative assistant and documented by minutes to ensure that communicated data has been verified and vetted.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-012

Fiscal year in which the finding initially occurred:2014-16

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

Contact Person Responsible for Corrective Action: Kelley Kitchen

Contact Phone Number: 574-533-8631

Status of Audit Finding:

All reimbursement requests for ECSEC member schools to the appropriate federal grants have attached expense documentation. Approval signatures from Executive Director of Special Education and Director of Finance are affixed prior to submission.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-013

Fiscal year in which the finding initially occurred:2014-16

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

Contact Person Responsible for Corrective Action: Kelley Kitchen and Dolores Pfenning

Contact Phone Number: 574-533-8631

Status of Audit Finding:

The Director of English Language Learners verifies correct personnel are charged to the appropriate grant.

All reimbursement requests to the appropriate federal grants have attached expense documentation. Approval signatures are affixed prior to submission.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-014

Fiscal year in which the finding initially occurred:2014-16

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

Contact Person Responsible for Corrective Action: Kelley Kitchen and Dolores Pfenning

Contact Phone Number: 574-533-8631

Status of Audit Finding:

The Director of English Language Learners verifies correct personnel are charged to the appropriate grant.

All reimbursement requests to the appropriate federal grants have attached expense documentation. Approval signatures are affixed prior to submission.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-015

Fiscal year in which the finding initially occurred:2014-16

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

Contact Person Responsible for Corrective Action: Kelley Kitchen and Dolores Pfenning

Contact Phone Number: 574-533-8631

Status of Audit Finding:

All reimbursement requests to the appropriate federal grants have attached expense documentation. Approval signatures are affixed prior to submission.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-016

Fiscal year in which the finding initially occurred:2016-2018

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

Contact Person Responsible for Corrective Action: Kelley Kitchen and Mary Kay Longacre

Contact Phone Number: 574-533-8631

Status of Audit Finding:

Monthly the online grant tracking spreadsheet is completed and distributed to appropriate grant program directors. Monthly grant meetings are conducted with all personnel responsible for grant administration to verify due dates and report compliance.

Status: Corrected for next audit



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-017

Fiscal year in which the finding initially occurred:2014-16

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

Contact Person Responsible for Corrective Action: Kelley Kitchen and Mary Kay Longacre

Contact Phone Number: 574-533-8631

Status of Audit Finding:

Meeting documentation and emails are maintained.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-018

Fiscal year in which the finding initially occurred:2016-2018

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

Contact Person Responsible for Corrective Action: Kelley Kitchen and Mary Kay Longacre

Contact Phone Number: 574-533-8631

Status of Audit Finding:

Goshen Community Schools has established comprehensive internal controls whereas, the Director of English Language Learners checks to ensure correct personnel are charged to the appropriate grant; compensation is based on allowable activities; and reimbursement is not requested until activities are completed. Initial hires for both certified and non-certified employees are approved by the Board of Trustees according to an adopted salary schedule, employee contract, or Teacher Master Contract. Prior to each Board meeting, the Assistant Superintendent of Human Resources and the Executive Director of Finance will proof and authorize all recommendations, personnel wages and personnel changes. The signed/authorized personnel roster will be kept in the finance department. The Executive Director of Finance through the use of appropriate form (Contract Adjustment) will authorize the Payroll Department to adjust the financial software system.

Time records are created within the automated time clock system or the WillSub substitute system. The appropriate supervisor or administrator will approve the electronic records. The system will allow only approved management authorizers to change or adjust time. Training for management on these processes will be developed and completed.

The Executive Director of Finance receives the Deposit report from the Payroll Specialist and approves prior to release at the bank for payment of payroll. All employee benefits are reconciled by the Benefits Specialist and approved the Director of Finance prior to payment.

Time and Effort Logs will be completed for split funded positions and they will be reviewed monthly by the Program Director. Semi Annual Certification will be completed and also reviewed for accuracy.

Cash Management

Requests for reimbursement will not be submitted until the Deputy Treasurer has attached the Accumulated Transaction Report from the financial software system. The reimbursement request will require an approval signature from the Director of English Language Learners and the Executive Director of Finance/Treasurer prior to submittal.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-019

Fiscal year in which the finding initially occurred:2016-2018

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

Contact Person Responsible for Corrective Action: Kelley Kitchen and Mary Kay Longacre

Contact Phone Number: 574-533-8631

Status of Audit Finding:

The Business Office is registered with they System for Award Management. All vendors with grant purchases above \$25,000 are verified.

Completed during next audit period



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March 15, 2019

CORRECTIVE ACTION PLAN

FINDING 2016-001 Financial Transactions and Reporting

Contact Person Responsible for Corrective Action: Kelley Kitchen, Executive Director of Finance
Contact Phone Number: 574-533-8631

Views of Responsible Official: During the audit period, the financial software system was replaced, and adequate training and internal controls were not implemented. Goshen Community Schools (GCS) concurs with the finding.

Description of Corrective Action Plan:

Payroll Disbursements:

GCS is developing a payroll edit that will allow verification of pay rates entered into the payroll software

Cash & Investments:

GCS has implemented a monthly bank reconciliations process using the bank reconciliation module in the financial software. The deputy treasurer will complete the monthly bank reconciliation for corporation accounts. The building Bookkeepers will complete monthly reconciliations for their respective ELCLA. All will be submitted to the Executive Director of Finance for approval

Anticipated Completion Date: On-going

Kelly Kitchen
Executive Director of Finance
March 15, 2019

The fiscal agent for Goshen Community Schools began tenure on August 16, 2017. Subsequently, the 2014-2016 audit was begun and completed by the State Board of Accounts. The final audit for the 2014-16 cycle was not released until June 2018 which was the end of the next audit cycle. Goshen Community Schools has implemented internal controls and reviewed all fund balances. Continued corrections were made until the end of the 2016-2018 audit cycle and into the first quarter of the 2018-2020 audit cycle



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March 15, 2019

CORRECTIVE ACTION PLAN

FINDING 2018-002

Contact Person Responsible for Corrective Action: Kelley Kitchen, Executive Director of Finance
Contact Phone Number: 574-533-8631

Views of Responsible Official: During the audit period, new staff was hired in the Business office, and additional training was provided on the financial software system to retrieve financial data to populate the SEFA. Goshen Community Schools (GCS) concurs with the finding.

Description of Corrective Action Plan:

Internal controls and processes have been documented and implemented. The process manual outlining these can be located on the Goshen Community Schools website.

To prevent errors on the Schedule of Expenditures of Federal Awards (SEFA), the following processes have been implemented and maintained

1. Monthly reconciliation of the Grant Fund in Financial software to Grant Reimbursement Form completed by the Deputy Treasurer.
2. Approval of reimbursement requests prior to submittal by both the Executive Director of Finance and Grant program director.
3. Segregation of duties in the completion of the SEFA with approval sign-off by both the Executive Director of Finance and the responsible Grant program director.

Anticipated Completion Date: June 30, 2019

Kelley Kitchen
Executive Director of Finance
March 15, 2019



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Mrs. Tamra Ummel Ed. S.

*Executive Director of
Finance*
Mrs. Kelley Kitchen

*Assistant HR Director &
Health Services
Coordinator*
Mrs. Susan Stiffney

Director of EL Services
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Director of Facilities
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Director of School Nutrition
Dr. Colleen M. Daly

Director of Technology
Mr. David M. Snyder

Director of Transportation
Mr. Don Graves

March 15, 2019

CORRECTIVE ACTION PLAN

FINDING 2018-003

Contact Person Responsible for Corrective Action: Dr. Colleen Daly, Director of School Nutrition (SND) and Kelley Kitchen, Executive Director of Finance

Contact Phone Number: 574-533-8631

Views of Responsible Official: Condition – An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Cash Management, Program Income, Reporting, Special Tests, and Procedures – School Food Accounts. Goshen Community Schools (GCS) concurs with the findings.

Corrective Action Plan:

Cash Management-GCS had not established internal controls to ensure the District was in compliance with the cash management requirement to limit net cash resources for three months. After the completion of the Annual Financial Report the SND will ensure there is a memo written to the IDOE explaining why the net cash balance in the School Lunch Fund is greater than three months average balance. This memo will include the plans to spend down the overage. The memo will be reviewed and approved at GCS by both the SND and the Executive Director of Finance prior to submission to the IDOE.

Program Income-. GCS has implemented internal controls to ensure program income is receipted correctly into the School Lunch Funds. Ongoing training on the POS software is scheduled for the SND and the Administrative Assistant. The POS software will generate reports indicating the amount of the deposit. The report generated will be reviewed and approved by the SND and the Deputy Treasurer monthly before the prepaid food transfer is completed. Once approved the check will be deposited into the School Nutrition account, deposits are made by the Deputy Treasurer, reviewed and posted by the Executive Director of Finance.

Reporting-The SND will complete the Sponsor Claims (Claims for Reimbursement) and Annual Financial Reports. The Deputy Treasurer and Executive Director of Finance will review and approve prior to submission.

Special Tests and Provisions-The SND will provide documentation to the IT specialist. Once the information is updated in the school nutrition software, the SND and Deputy Treasurer will review and approve the information.

Anticipated Completion Date: On-going

Kelley Kitchen
Executive Director of Finance



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Technology Director
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Mrs. Susan Stiffney

March 15, 2019

CORRECTIVE ACTION PLAN

FINDING 2018-004

Fiscal year in which the finding initially occurred: 2016-2018
Pass-Through Entity, if pass through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Colleen Daly, Food Service
Coordinator and Kelley Kitchen, Executive Director of Finance
Contact Phone Number: 574-533-8631

Views of Responsible Official: In July 2018 Goshen Community Schools hired a new School Nutrition Director, Dr. Colleen Daly. GCS concurs with the finding.

Description of Corrective Action Plan:

By December 31, 2018, Dr. Daly will complete training with building Cafeteria managers to ensure reconciliation to the Point of Sale System (POS). The monthly documented processes by the School Nutrition Director and Deputy Treasurer for verifying the school lunch fund balances to the POS will be in place. The practice to verify reimbursement rates and free and reduced applications was in place at the time of the audit and continues.

Starting July 2018, The School Nutrition Director prepares her monthly claims, Annual Financial Report, and Verification Collection reports and submits to the Finance Department for review before submission to the State of Indiana.

Verification Collection report is double checked by School Nutrition Administrative Assistant and the School Nutrition Director. The Verification Collection findings are reported to the Deputy Treasurer. Documentation of the current review plan for free and reduced applications is included with the verification documents.

Anticipated Completion Date: January 1, 2019

Kelley Kitchen
Executive Director of Finance
March 15, 2019



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March 15, 2019

CORRECTIVE ACTION PLAN

FINDING 2018-005 Special Tests and Provisions/Annual Report Card

Contact Person Responsible for Corrective Action: Dr. Steve Hope,
Deputy Superintendent
Contact Phone Number: 574-533-8631

Views of Responsible Official: Goshen Community Schools (GCS) concurs with the finding.

Description of Corrective Action Plan:

To ensure oversight and to document a review process for the entering of mobility codes. Goshen High School has established the following procedure:

- The Goshen High School Assistant Principal will regularly review all cohort records with the registrar tracking all enrollments and withdrawals.
- The Goshen High School Principal or designee will review and sign all withdrawal forms.

This internal control will place two additional people to check cohort transfers and require an administrative signature on withdrawals.

Anticipated Completion Date: Immediately

Kelley Kitchen
Executive Director of Finance
March 15, 2019



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March 15, 2019

CORRECTIVE ACTION PLAN

Finding 2018-006

Contact Person Responsible for Corrective Action: Mary Kay Longacre, Director of Grants and Assessments and Kelley Kitchen, Executive Director of Finance
Contact Phone Number: 574-533-8631

Views of Responsible Official: During the audit period, the Deputy Treasurer was replaced. Goshen Community Schools (GCS) concurs with the finding.

Description of Corrective Action: Requests for reimbursement will not be submitted until the Deputy Treasurer has attached the Accumulated Transaction Report from the financial software system. The reimbursement request will require an approval signature from the Director of English Language Learners and/or Director of Grants/Assessment and the Executive Director of Finance/Treasurer prior to submittal.

Anticipated completion Date: Immediately

Kelley Kitchen
Executive Director of Finance
March 15, 2019

The fiscal agent for Goshen Community Schools began tenure on August 16, 2017. Subsequently, the 2014-2016 audit was begun and completed by the State Board of Accounts. The final audit for the 2014-16 cycle was not released until June 2018 which was the end of the next audit cycle. Goshen Community Schools has implemented internal controls and reviewed all fund balances. Continued corrections were made until the end of the 2016-2018 audit cycle and into the first quarter of the 2018-2020 audit cycle



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March 15, 2018

CORRECTIVE ACTION PLAN

Finding 2018-007 Suspension and Debarment

Contact Person Responsible for Corrective Action: Mary Kay Longacre, Director of Grants and Assessments, and Kelley Kitchen, Executive Director of Finance
Contact Phone Number: 574-533-8631

Views of Responsible Official: During the audit period, the financial software system was replaced, and adequate training and internal controls were not implemented. Goshen Community Schools (GCS) concurs with the finding.

Description of Corrective Action: Goshen Community Schools has established comprehensive internal controls process in which the Program Director works with the Director of Finance to establish that the following:

The Business Office is registered with System for Award Management (SAM) and will check all vendors before approving purchases or contracts with grant funds above \$25,000.

Anticipated Completion Date: Immediately

Kelley D. Kitchen
Executive Director of Finance
May 14, 2018

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March 15, 2019

CORRECTIVE ACTION PLAN

FINDING 2018-008

Contact Person Responsible for Corrective Action: Wendy Hite, ECSEC Director and Kelley Kitchen, Executive Director of Finance

Contact Phone Number: 574-533-8631

Views of Responsible Official: Adequate documentation was not provided to ensure Allowable Costs/Cost Principles were met for staff paid and other expenses from the Special Education Cluster of Funds.

Description of Corrective Action Plan: All certified employees paid 100% from the Special Education Part B Grant Cluster will complete a semi-annual certification form. Any certified employee paid less than 100% from the Special Education Part B Grant Cluster will keep time and effort logs to be submitted monthly. Wendy Hite, Director of ECSEC, will review and approve certified documentation. All non-certified personnel will clock in and clock out using the automated time clock system at GCS or the approved time system at the member schools. Wendy Hite or designee will approve for bi-weekly payroll. Substitutes employed and paid from the ECSEC funds will be documented through the WillSub system. A complete and accurate list of all personnel paid from ECSEC funds will be compiled by GCS payroll services. Changes can only be made with a completed and approved form (see attachment)

Anticipated Completion Date: In Process

Kelley D. Kitchen
Executive Director of Finance
March 15, 2019

The fiscal agent for Goshen Community Schools began tenure on August 16, 2017. Subsequently, the 2014-2016 audit was begun and completed by the State Board of Accounts. The final audit for the 2014-16 cycle was not released until June 2018 which was the end of the next audit cycle. Goshen Community Schools has implemented internal controls and reviewed all fund balances. Continued corrections were made until the end of the 2016-2018 audit cycle and into the first quarter of the 2018-2020 audit cycle



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March 15, 2019

CORRECTIVE ACTION PLAN

FINDING 2018-009

Contact Person Responsible for Corrective Action: Kelley Kitchen, Executive Director of Finance

Contact Phone Number: 574-533-8631

Views of Responsible Official: GCS acting as LEA for ECSEC did not ensure proper documentation prior to filing reimbursement from the Special Education cluster grants. GCS concurs with the finding.

Description of Corrective Action Plan: Requests for reimbursement will not be submitted until the Deputy Treasurer has attached the Accumulated Transaction Report from the financial software system (member schools will provide like documentation). The documentation will be reviewed and approved by the Executive Director of ECSEC prior to submission to the Deputy Treasurer. The reimbursement request will require an approval signature from the Executive Director of Finance/Treasurer prior to submittal.

Completed as of: 3/18/2019

Kelley D. Kitchen
Executive Director of Finance
March 15, 2019

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March 15, 2019

CORRECTIVE ACTION PLAN

FINDING 2018-010

Contact Person Responsible for Corrective Action: Kelley Kitchen, Executive Director of Finance and Wendy Hite, ECSEC Director

Contact Phone Number: 574-533-8631

Views of Responsible Official: GCS concurs with this finding.

Maintenance of Effort Documentation: Proper documentation of transactions from the financial software is attached to the MOE application which receives approval from the Director of ECSEC prior to submission.

Earmarking: All budgeted earmarked line items for items such as CEIS and non-public schools will be entered into the financial software as individual line items in order to properly expense and reimburse earmarked funds.

Monthly grant meetings are held and documented by minutes to ensure that communicated data has been verified and vetted.

Anticipated Completion Date: Immediately

Kelley D. Kitchen
Executive Director of Finance



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March 15, 2019

CORRECTIVE ACTION PLAN

FINDING 2018-011

Contact Person Responsible for Corrective Action: Kelley Kitchen, Executive Director of Finance and Wendy Hite, ECSEC Director

Contact Phone Number:

Views of Responsible Official: GCS must ensure CEIS quarterly monitory and proportionate share reports were filed timely. GCS concurs with this finding.

Description of Corrective Action Plan: GCS has placed the oversight of documentation for the Special Education Grants and reporting under the Director of Grants, Mary Kay Longacre. The Director of Grants will ensure compliance with timely submission.

Anticipated Completion Date: Immediately

Kelley D. Kitchen
Executive Director of Finance

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Elkhart County Special Education Cooperative

704 West Lincoln Avenue – Goshen, IN 46526

574-533-3151 – Fax 574-534-9159

CORRECTIVE ACTION PLAN

FINDING 2018-012

Contact Person Responsible for Corrective Action: Wendy Hite, Executive Director

Contact Phone Number: 574/533-3151

Views of Responsible Official: The Elkhart County Special Education Cooperative concurs with the finding.

Description of Corrective Action Plan: School corporations will send documentation to the Elkhart County Special Education Cooperative (ECSEC) with signature of the business manager/superintendent after reviewing the prepared documents. The ECSEC bookkeeper will review the documents and initial the documents are ready for the executive director to approve. The executive director will review and initial the documents to be sent in to the State.

Anticipated Completion Date: July 1, 2018

Wendy Hite, PhD
(Signature)

Executive Director of Special Ed
(Title)

March 19, 2019
(Date)



Elkhart County Special Education Cooperative

704 West Lincoln Avenue – Goshen, IN 46526

574-533-3151 – Fax 574-534-9159

CORRECTIVE ACTION PLAN

FINDING 2018-013

Contact Person Responsible for Corrective Action: Wendy Hite, Executive Director
Contact Phone Number: 574/533-3151

Views of Responsible Official: The Elkhart County Special Education Cooperative concurs with the finding.

Description of Corrective Action Plan: ECSEC will submit reports to the State before the deadlines.

Anticipated Completion Date: July 1, 2018

Wendy Hite, PhD
(Signature)

Executive Director of Special Ed
(Title)

March 19, 2019
(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/>.