

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

MONROE COUNTY COMMUNITY
SCHOOL CORPORATION
MONROE COUNTY, INDIANA

July 1, 2016 to June 30, 2018



FILED
04/29/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of Business Operations	Timothy Thrasher John Kenny	07-01-16 to 06-30-17 07-01-17 to 06-30-19
Superintendent of Schools	Dr. Judith DeMuth	07-01-16 to 06-30-19
President of the School Board	Martha Street Kelly Smith Lois Sabo-Skelton	01-01-16 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying financial statement of the Monroe County Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 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 21, 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 21, 2019



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the Monroe County Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2016 to June 30, 2018, and the related notes to the financial statement, and have issued our report thereon dated March 21, 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 item 2018-001, that we consider to be a material weakness.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 2018-001.

Monroe County Community School Corporation's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

March 21, 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.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 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	\$ 13,013,366	\$ 72,838,042	\$ 76,125,071	\$ (288,805)	\$ 9,437,532	\$ 73,962,265	\$ 73,301,758	\$ (105,020)	\$ 9,993,019
Referendum Tax Levy	12,576,663	7,884,349	8,326,585	-	12,134,427	8,025,470	7,993,450	-	12,166,447
Debt Service	1,347,176	12,398,466	12,276,272	-	1,469,370	12,657,605	13,360,057	(227,000)	539,918
Retirement/Severance Bond Debt Service	507,802	568,345	1,009,993	-	66,154	1,040,425	1,011,906	-	94,673
Capital Projects	5,195,205	13,818,909	12,505,807	(64,500)	6,443,807	13,934,297	13,633,085	202,220	6,947,239
School Transportation	962,364	6,254,267	6,096,635	(141,405)	978,591	6,689,354	7,472,805	(51,420)	143,720
School Bus Replacement	1,049,102	1,260,389	691,439	-	1,618,052	1,343,773	3,172,114	-	(210,289)
Rainy Day	1,212,500	-	-	-	1,212,500	-	-	-	1,212,500
Retirement/Severance Bond	5,992,100	-	-	-	5,992,100	250,537	-	-	6,242,637
2017 G.O. BOND	-	-	263,862	7,000,000	6,736,138	-	5,806,612	-	929,526
2018 G.O. BOND	-	-	-	-	-	-	1,512,457	7,485,359	5,972,902
School Lunch	234,285	4,677,379	4,675,297	(66,180)	170,187	4,560,295	4,674,123	(22,060)	34,299
Textbook Rental	1,355,271	833,692	1,189,688	-	999,275	779,924	1,116,298	227,000	889,901
Self-Insurance	3,132,893	12,484,281	12,682,365	560,890	3,495,699	12,265,087	12,053,187	200,000	3,907,599
Levy Excess	100,334	19,200	-	-	119,534	-	-	-	119,534
Joint Services and Supply - Area Vocational School	828,651	2,190,372	2,169,199	-	849,824	1,191,510	2,080,522	-	(39,188)
ON MY WAY PRE-K	-	-	-	-	-	9,929	-	-	9,929
Alternative Education	14,903	-	11,716	-	3,187	-	3,187	-	-
Alternative Education Grant 2018	-	-	-	-	-	29,313	-	-	29,313
Alternative Education Grant 2015	21,603	31	4,390	-	17,244	400	18,489	-	(845)
Alternative Education Grant 2017	-	348	-	-	348	34,780	44,675	-	(9,547)
Alternative Education Grant 2016	36,594	-	37,785	-	(1,191)	-	(1,070)	-	(121)
Early Intervention Grant	11,618	-	837	-	10,781	-	6,729	-	4,052
ELI 2016 EDS#A58-6-16CI-3483	11,385	8,400	19,785	-	-	-	-	-	-
EIG 17/18 #EIG2018-5740	-	-	-	-	-	-	10,676	-	(10,676)
ELI 2015/16 #A58-5-15CI-2854	906	-	-	-	906	-	-	-	906
Lily Comp Counseling Initiative	-	50,000	4,603	-	45,397	-	35,600	-	9,797
Lilly Implementation Grant	-	-	-	-	-	1,072,700	249,543	-	823,157
Community Foundation	(4,210)	9,807	3,084	-	2,513	2,500	4,155	-	858
Professional Development Fund	16,573	-	6,500	-	10,073	-	-	-	10,073
Community Energy Conservation	460	-	-	-	460	-	-	-	460
MLK Grant Tri-North SY 2012/13	119	-	-	-	119	-	-	-	119
Stay in School - GE Hired Program	1,127	945	945	-	1,127	-	-	-	1,127
MLK Grant South 15/16	26	-	26	-	-	-	-	-	-
Pollination Grant South	1,000	-	975	-	25	-	-	-	25
Bloomington Urban Enterprise Grant	1,400	-	-	-	1,400	-	-	-	1,400
Nature Garden Grant BGS 15/16	654	500	895	-	259	-	64	-	195
eLearning Summit Sponsorships	-	-	-	-	-	550	550	-	-
Special Education Misc Funds	-	-	-	-	-	500	-	-	500
Teacher Training In Sciences	6,769	-	3,108	-	3,661	-	1,533	-	2,128

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 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
Miscellaneous Donations	-	144	144	-	-	250	3,839	-	(3,589)
Conservation Challenge Fund	1,476	75,468	76,507	-	437	6,000	6,047	-	390
Project Peace-Fairview	1,162	-	-	-	1,162	-	-	-	1,162
Welfare Activities	13,937	7,449	12,985	-	8,401	9,634	9,977	-	8,058
BGS Literacy Mini Grant	1,209	-	-	-	1,209	-	775	-	434
Healthy Kids Grant- Arlington	3,000	-	-	-	3,000	-	3,000	-	-
Preschool PTQ-3 AR, GR, SU	2,000	1,000	1,513	-	1,487	1,000	233	-	2,254
Fuel Up To Play 60 - Arlington	-	2,895	-	-	2,895	-	2,020	-	875
Fuel Up to Play 60 - BHS South	-	-	-	-	-	3,990	-	-	3,990
Trinity Outreach Grant - AE	-	980	-	-	980	-	945	-	35
Healthy Kids - Fairview	854	600	260	-	1,194	-	-	-	1,194
Lead Grant - Binford	-	-	-	-	-	500	285	-	215
Vectren Grant - Binford	-	-	-	-	-	150	-	-	150
Community Foundation-Preschool	18,902	30,360	49,262	-	-	-	-	-	-
Raymond FND - BGS Middle	311	-	-	-	311	-	-	-	311
Healthy Kids - Batchelor	-	-	-	-	-	650	-	-	650
Healthy Kids - Marlin	-	1,000	931	-	69	500	-	-	569
Healthy Schools Grant - BGS	-	200	-	-	200	-	-	-	200
Campbells Grand Tri-North	-	-	-	-	-	10,000	-	-	10,000
Sharing Knowledge Grant - North	1,156	-	198	-	958	-	-	-	958
Healthy Kids - Jackson Creek	808	1,000	-	-	1,808	-	-	-	1,808
Hoosier Half Health Grant BGS	309	-	296	-	13	-	-	-	13
Monroe County Gardeners Grant	-	400	326	-	74	-	74	-	-
Healthy Kids Grandview	-	-	-	-	-	900	547	-	353
First Robotics Grant - South	-	15,665	11,116	-	4,549	4,335	8,629	-	255
BRC Grant 2015/16 Academy	315	1,500	1,838	-	(23)	-	901	-	(924)
Yth/Adolt. PA Unionville 17/18	-	-	-	-	-	-	5,367	-	(5,367)
IU Health Strong Schools 16/17	-	13,500	9,780	-	3,720	-	825	-	2,895
IU Health Strong Schools 17/18	-	-	-	-	-	12,000	3,643	-	8,357
Food Service Donation	-	483	137	-	346	-	-	-	346
Legacy Garden Project Jackson Creek	350	-	196	-	154	-	72	-	82
Community Garden Project - North	854	-	-	-	854	-	-	-	854
ICTQ Spec Ed - I.U. SY 17/18	-	-	-	-	-	40,015	8,539	-	31,476
IYI Prof Develop Grant - IT Dept	-	-	-	-	-	750	-	-	750
Target Field Trip Grant 17/18	-	-	-	-	-	-	179	-	(179)
Target Field Trip Grant	-	1,400	1,383	-	17	-	-	-	17
Mac Grant Jackson Creek 2016	-	500	494	-	6	-	-	-	6
Early Learning Indiana	-	-	-	-	-	100,000	-	-	100,000
Early Learning Indiana Title I	-	-	-	-	-	5,000	4,873	-	127
Instructional Support	-	76,064	72,750	-	3,314	-	5,064	-	(1,750)
Formative Assessment	15,915	123,280	260,938	-	(121,743)	131,606	-	-	9,863

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 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
Dual Language Immersion 17/18	-	-	-	-	-	3,899	13,769	-	(9,870)
High Ability Program SY 2017/2018	-	-	-	-	-	75,348	53,257	-	22,091
High Ability 15/16	13,518	-	13,518	-	-	-	-	-	-
Adult and Continuing Education	-	-	397,518	-	(397,518)	633,950	156,633	-	79,799
AE 17/18 Grant#AE741 -STATE	-	-	-	-	-	218,864	370,242	-	(151,378)
State ABE 2015/16 Contract #14246	(258,752)	494,079	235,431	-	(104)	-	-	-	(104)
Non-English Speaking Programs	-	-	-	-	-	79,250	62,057	-	17,193
NESP 2015/16 Project #51116-175	2,448	-	3,319	-	(871)	-	-	-	(871)
NESP 2016/17 PROJECT#51117-175	-	63,099	51,765	-	11,334	-	11,334	-	-
School Technology	163,537	78,714	233,782	-	8,469	222,820	-	-	231,289
Career and Technical Performance Grant	-	35,920	29,506	-	6,414	22,593	19,687	-	9,320
Performance Based Awards	-	-	-	-	-	320,992	320,992	-	-
Indiana School Academic Improvement Program (ISAIP)	1,466	-	88	-	1,378	-	-	-	1,378
21st Century Scholars	-	1,200	1,200	-	-	-	-	-	-
CIF Grant - Special Ed 15/16	-	800	-	-	800	2,000	-	-	2,800
Positive Behavior Grant 2015/16	(12,078)	41,865	47,803	-	(18,016)	-	26,297	-	(44,313)
Safe Routes to School Program	(1,067)	-	-	-	(1,067)	1,067	995	-	(995)
Early ED # F1-6-53-16-ED-2771	-	-	(870)	-	-	-	-	-	-
Work Indiana Training	3,420	10,509	9,148	-	4,781	3,754	8,720	-	(185)
Skill Up Grant - HHCC	-	-	-	-	-	-	10,263	-	(10,263)
Elearn 2015/16	(4,425)	8,944	4,519	-	-	-	-	-	-
WORK INDIANA 17/18 #WIN741	-	-	-	-	-	30,408	23,277	-	7,131
Governors Association Grant	1,450	-	-	-	1,450	-	-	-	1,450
Employment Training Grant	-	-	-	-	-	11,950	16,458	-	(4,508)
School Safety #C44P-5-225B	(36,758)	36,758	-	-	-	-	-	-	-
School Safety FY2016	(46,528)	39,048	(7,480)	-	-	-	-	-	-
School Safety FY17 #17162	-	-	40,978	-	(40,978)	50,000	9,022	-	-
SCHOOL SAFETY FY18 #23266	-	-	-	-	-	-	42,857	-	(42,857)
Title I	-	5,970	10,449	-	(4,479)	39,030	39,296	-	(4,745)
TITLE I - SIG (1003) 2017/18	-	-	-	-	-	-	7,907	-	(7,907)
Title I SIG (1003a) 2015/16	(2,304)	14,622	12,318	-	-	-	-	-	-
Title 1 Delinquent 2015/16	(2,043)	12,861	10,818	-	-	-	-	-	-
TITLE I DELINQUENT 16/17	-	24,286	26,634	-	(2,348)	2,462	3,523	-	(3,409)
Title I SIG (1003g) SY 2015/16 Fairview	(6,070)	66,789	60,719	-	-	-	-	-	-
Title I-SIG (1003g) SY 16/17 Fairview	-	119,199	135,430	-	(16,231)	49,051	31,852	-	968
Title I SIG (1003g) SY 2015/16 Highland Park	(30,675)	111,212	80,537	-	-	-	-	-	-
Title I-SIG (1003g) SY 16/17 - Highland Park	-	178,529	200,593	-	(22,064)	24,233	2,769	-	(600)
Title I-SIG (1003g) SY 17/18 - Fairview	-	-	-	-	-	70,113	110,143	-	(40,030)
Title I-SIG (1003g) SY 17/18 - Highland Park	-	-	-	-	-	-	183,230	-	(183,230)
Title I 2015/16	(79,181)	486,615	407,439	-	(5)	-	7,270	-	(7,275)
TITLE I - 2016/2017	-	1,704,056	1,860,852	-	(156,796)	378,892	222,096	-	-
Title I - 2017/2018	-	-	-	-	-	1,471,385	2,237,238	-	(765,853)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 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
McKinney 2014/16 #A58-5-15SS-2327	(26,409)	33,000	6,591	-	-	-	-	-	-
McKinney 16/18#A58-7-17SS-3955	-	-	2,234	-	(2,234)	45,000	42,766	-	-
Special Education #14215-042-PN01	(96,126)	289,088	192,968	-	(6)	-	5	-	(11)
SE IDEA 2015/16 #14216-040-PN01	(485,206)	882,929	532,113	-	(134,390)	353,496	219,106	-	-
SE IDEA 16/17	-	812,517	2,015,862	-	(1,203,345)	1,410,854	214,360	-	(6,851)
SE IDEA 17/18 #18611-040-PN01	-	-	-	-	-	-	2,079,096	-	(2,079,096)
Preschool Handicap	-	13,383	13,383	-	-	-	-	-	-
Preschool FY17 #45717-040-PN01	-	27,477	65,193	-	(37,716)	29,212	8,504	-	(17,008)
Preschool #45707-042-PY02	-	-	-	-	-	-	68,736	-	(68,736)
Preschool #45716-040-PN01	(33,324)	36,758	4,731	-	(1,297)	9,888	7,585	-	1,006
Adult Basic Education	-	-	-	-	-	-	3,139	-	(3,139)
AE ELC 16/17 GRANT #ELC641	-	-	28,037	-	(28,037)	18,031	3,218	-	(13,224)
AE IELCE741 SY 17/18	-	-	-	-	-	21,478	52,535	-	(31,057)
Federal ABE 2015/16 Contract #14246	(150,883)	261,146	110,263	-	-	-	-	-	-
AE 17/18 Grant #AE741 - Federal	-	-	-	-	-	141,253	217,438	-	(76,185)
ABE 16/17 GRANT #AE641	-	-	307,088	-	(307,088)	283,893	98,993	-	(122,188)
AE ELC 2015/16 EDS	(9,459)	9,152	(307)	-	-	-	-	-	-
Pathway/Tech. 2011 #11-6200-5740	15,027	-	-	-	15,027	-	-	-	15,027
Vocational and Technology Board Grants	-	117,680	260,843	-	(143,163)	180,166	36,762	-	241
PERKINS #18-4700-5740 17/18	-	-	-	-	-	217,524	225,368	-	(7,844)
PERKINS 14/15 #14-5700-5740	-	111,083	-	-	111,083	(111,083)	-	-	-
Perkins 2015/16 #16-4700-5740	(86,195)	124,465	38,270	-	-	-	-	-	-
21st Century Learning Center	-	-	-	-	-	72,989	93,260	-	(20,271)
21ST CCLG 18/19 #S287C150014	-	-	-	-	-	-	22,407	-	(22,407)
21st CCLG 13/14 #A58-0-10DL-062	(65,885)	369,830	358,000	-	(54,055)	314,996	275,626	-	(14,685)
Title II, A 16/17 #S367A150015	-	124,490	308,720	-	(184,230)	298,334	114,325	-	(221)
Title II Part A 2014/16 #14-5740	(162,477)	294,987	132,510	-	-	-	-	-	-
TITLE II, A 17/18 #S367A160013	-	-	-	-	-	192,936	294,676	-	(101,740)
Title III 2014/15 #01115-075-PN01	(11,906)	16,125	4,219	-	-	-	-	-	-
INFLUX 2014/15 #01115-001-FLUX	(3,295)	647	(2,648)	-	-	-	-	-	-
Title III 2015/16 #01116-077-PN01	(32,868)	-	25,163	-	(58,031)	46,634	(11,397)	-	-
Title III 17/19#01118-072-PN01	-	-	-	-	-	46,559	56,707	-	(10,148)
INFLUX 2015/16 #01116-005-FLUX	(16,643)	32,959	27,942	-	(11,626)	2,049	(9,577)	-	-
Title III 16/17#	-	-	27,739	-	(27,739)	52,379	31,726	-	(7,086)
eLearning 16/17 # 19511	-	-	125	-	(125)	9,639	9,453	-	61
Payroll Withholding	592,743	46,073,051	44,651,924	-	2,013,870	45,684,966	45,627,032	-	2,071,804
Totals	\$ 46,823,379	\$ 188,817,452	\$ 191,584,893	\$ 7,000,000	\$ 51,055,938	\$ 191,211,748	\$ 201,401,372	\$ 7,709,079	\$ 48,575,393

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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

School Corporation, as used herein, shall include, but is not limited to, the following: school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The accompanying financial statement presents the financial information for the School Corporation.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Local sources. Amounts received from taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, School Corporation activities, revenue from community service activities, and other revenue from local sources.

Intermediate sources. Amounts received as distributions from the County for fees collected for or on behalf of the School Corporation including, but not limited to, the following: educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

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

State sources. Amounts received as distributions from the State of Indiana that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Federal sources. Amounts received as distributions from the federal government that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

Instruction. Amounts disbursed for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

Support services. Amounts disbursed for support services related to students, instruction, general administration, school administration, outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services. Amounts disbursed for food service operations and community service operations.

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

Debt service. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the School Corporation, including: all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

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

F. Other Financing Sources and Uses

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

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

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

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

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

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

G. Fund Accounting

Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the School Corporation. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the School Corporation in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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. Negative Receipts and Disbursements

The financial statement contains some receipts and disbursements which appear as negative entries. This is a result of posting errors.

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

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable federal grants, and some local funds being overspent. The overspent local funds were overspent due to both an emergency, and some local fees not being recorded timely. The reimbursements for expenditures made by the School Corporation were not requested timely, and consequently, not received by June 30, 2017 and 2018.

Note 9. Holding Corporation

The School Corporation has entered into a capital lease with Monroe County Community School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during fiscal year 2016-2017 and 2017-2018, totaled \$11,492,500 and \$11,493,000, respectively.

Note 10. Subsequent Events

The School Corporation issued General Obligation Bonds in 2018 for \$3,700,000.

Note 11. Other Postemployment Benefit

The School Corporation provides to eligible retirees and their spouses the following benefit: Life Insurance. This benefit poses a liability to the School Corporation for this year and in future years. Information regarding the benefit can be obtained by contacting the School Corporation.

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OTHER INFORMATION - UNAUDITED

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

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

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

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

	General	Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond	2017 G.O. Bond
Cash and investments - beginning	\$ 13,013,366	\$ 12,576,663	\$ 1,347,176	\$ 507,802	\$ 5,195,205	\$ 962,364	\$ 1,049,102	\$ 1,212,500	\$ 5,992,100	\$ -
Receipts:										
Local sources	2,633,915	7,884,349	12,398,466	568,345	13,802,999	6,235,148	1,260,389	-	-	-
Intermediate sources	156	-	-	-	-	-	-	-	-	-
State sources	70,203,971	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	15,910	19,119	-	-	-	-
Total receipts	72,838,042	7,884,349	12,398,466	568,345	13,818,909	6,254,267	1,260,389	-	-	-
Disbursements:										
Instruction	50,378,375	4,341,208	-	-	-	-	-	-	-	-
Support services	24,303,642	3,398,349	-	-	6,743,306	6,096,635	691,439	-	-	-
Noninstructional services	1,402,606	587,028	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	5,762,501	-	-	-	-	263,862
Debt service	40,448	-	12,276,272	1,009,993	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	76,125,071	8,326,585	12,276,272	1,009,993	12,505,807	6,096,635	691,439	-	-	263,862
Excess (deficiency) of receipts over disbursements	(3,287,029)	(442,236)	122,194	(441,648)	1,313,102	157,632	568,950	-	-	(263,862)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	7,000,000
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(288,805)	-	-	-	(64,500)	(141,405)	-	-	-	-
Total other financing sources (uses)	(288,805)	-	-	-	(64,500)	(141,405)	-	-	-	7,000,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,575,834)	(442,236)	122,194	(441,648)	1,248,602	16,227	568,950	-	-	6,736,138
Cash and investments - ending	\$ 9,437,532	\$ 12,134,427	\$ 1,469,370	\$ 66,154	\$ 6,443,807	\$ 978,591	\$ 1,618,052	\$ 1,212,500	\$ 5,992,100	\$ 6,736,138

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

	2018 G.O. Bond	School Lunch	Textbook Rental	Self- Insurance	Levy Excess	Joint Services and Supply - Area Vocational School	ON MY WAY PRE-K	Alternative Education	Alternative Education Grant 2018	Alternative Education Grant 2015
Cash and investments - beginning	\$ -	\$ 234,285	\$ 1,355,271	\$ 3,132,893	\$ 100,334	\$ 828,651	\$ -	\$ 14,903	\$ -	\$ 21,603
Receipts:										
Local sources	-	2,173,579	527,290	12,484,281	19,200	2,190,372	-	-	-	31
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	45,519	306,402	-	-	-	-	-	-	-
Federal sources	-	2,458,281	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	4,677,379	833,692	12,484,281	19,200	2,190,372	-	-	-	31
Disbursements:										
Instruction	-	-	-	-	-	1,720,732	-	11,716	-	4,390
Support services	-	31,404	1,189,688	402,222	-	448,467	-	-	-	-
Noninstructional services	-	4,643,893	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	12,280,143	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	4,675,297	1,189,688	12,682,365	-	2,169,199	-	11,716	-	4,390
Excess (deficiency) of receipts over disbursements	-	2,082	(355,996)	(198,084)	19,200	21,173	-	(11,716)	-	(4,359)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	560,890	-	-	-	-	-	-
Transfers out	-	(66,180)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(66,180)	-	560,890	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(64,098)	(355,996)	362,806	19,200	21,173	-	(11,716)	-	(4,359)
Cash and investments - ending	\$ -	\$ 170,187	\$ 999,275	\$ 3,495,699	\$ 119,534	\$ 849,824	\$ -	\$ 3,187	\$ -	\$ 17,244

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

	Alternative Education Grant 2017	Alternative Education Grant 2016	Early Intervention Grant	ELI 2016 EDS#A58-6-16CI-3483	EIG 17/18 #EIG2018-5740	ELI 2015/16 #A58-5-15CI-2854	Lily Comp Counseling Initiative	Lilly Implementation Grant	Community Foundation
Cash and investments - beginning	\$ -	\$ 36,594	\$ 11,618	\$ 11,385	\$ -	\$ 906	\$ -	\$ -	\$ (4,210)
Receipts:									
Local sources	-	-	-	-	-	-	50,000	-	9,807
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	348	-	-	8,400	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	348	-	-	8,400	-	-	50,000	-	9,807
Disbursements:									
Instruction	-	37,785	-	11,310	-	-	-	-	3,084
Support services	-	-	837	8,475	-	-	4,603	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	37,785	837	19,785	-	-	4,603	-	3,084
Excess (deficiency) of receipts over disbursements	348	(37,785)	(837)	(11,385)	-	-	45,397	-	6,723
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	348	(37,785)	(837)	(11,385)	-	-	45,397	-	6,723
Cash and investments - ending	\$ 348	\$ (1,191)	\$ 10,781	\$ -	\$ -	\$ 906	\$ 45,397	\$ -	\$ 2,513

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

	Professional Development Fund	Community Energy Conservation	MLK Grant Tri-North SY 2012/13	Stay in School - GE Hired Program	MLK Grant South 15/16	Pollination Grant South	Bloomington Urban Enterprise Grant	Nature Garden Grant BGS 15/16	eLearning Summit Sponsorships	Special Education Misc Funds
Cash and investments - beginning	\$ 16,573	\$ 460	\$ 119	\$ 1,127	\$ 26	\$ 1,000	\$ 1,400	\$ 654	\$ -	\$ -
Receipts:										
Local sources	-	-	-	945	-	-	-	500	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	945	-	-	-	500	-	-
Disbursements:										
Instruction	-	-	-	-	26	975	-	895	-	-
Support services	6,500	-	-	945	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,500	-	-	945	26	975	-	895	-	-
Excess (deficiency) of receipts over disbursements	(6,500)	-	-	-	(26)	(975)	-	(395)	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,500)	-	-	-	(26)	(975)	-	(395)	-	-
Cash and investments - ending	\$ 10,073	\$ 460	\$ 119	\$ 1,127	\$ -	\$ 25	\$ 1,400	\$ 259	\$ -	\$ -

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

	Teacher Training In Sciences	Miscellaneous Donations	Conservation Challenge Fund	Project Peace- Fairview	Welfare Activities	BGS Literacy Mini Grant	Healthy Kids Grant- Arlington	Preschool PTQ-3 AR, GR, SU	Fuel Up To Play 60 - Arlington	Fuel Up To Play 60 - BHS South
Cash and investments - beginning	\$ 6,769	\$ -	\$ 1,476	\$ 1,162	\$ 13,937	\$ 1,209	\$ 3,000	\$ 2,000	\$ -	\$ -
Receipts:										
Local sources	-	144	75,468	-	7,449	-	-	1,000	2,895	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	144	75,468	-	7,449	-	-	1,000	2,895	-
Disbursements:										
Instruction	3,108	144	75,806	-	-	-	-	1,513	-	-
Support services	-	-	701	-	12,985	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,108	144	76,507	-	12,985	-	-	1,513	-	-
Excess (deficiency) of receipts over disbursements	(3,108)	-	(1,039)	-	(5,536)	-	-	(513)	2,895	-
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	(3,108)	-	(1,039)	-	(5,536)	-	-	(513)	2,895	-
Cash and investments - ending	\$ 3,661	\$ -	\$ 437	\$ 1,162	\$ 8,401	\$ 1,209	\$ 3,000	\$ 1,487	\$ 2,895	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
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	Trinity Outreach Grant - AE	Healthy Kids - Fairview	Lead Grant - Binford	Vectren Grant - Binford	Community Foundation- Preschool	Raymond FND - BGS Middle	Healthy Kids - Batchelor	Healthy Kids - Marlin	Healthy Schools Grant - BGS	Campbells Grand Tri-North
Cash and investments - beginning	\$ -	\$ 854	\$ -	\$ -	\$ 18,902	\$ 311	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	980	600	-	-	30,360	-	-	1,000	200	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	980	600	-	-	30,360	-	-	1,000	200	-
Disbursements:										
Instruction	-	260	-	-	49,262	-	-	931	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	260	-	-	49,262	-	-	931	-	-
Excess (deficiency) of receipts over disbursements	980	340	-	-	(18,902)	-	-	69	200	-
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	980	340	-	-	(18,902)	-	-	69	200	-
Cash and investments - ending	\$ 980	\$ 1,194	\$ -	\$ -	\$ -	\$ 311	\$ -	\$ 69	\$ 200	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
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	Sharing Knowledge Grant - North	Healthy Kids - Jackson Creek	Hoosier Half Health Grant BGS	Monroe County Gardeners Grant	Healthy Kids Grandview	First Robotics Grant - South	BRC Grant 2015/16 Academy	Yth/Adolt. PA Unionville 17/18	IU Health Strong Schools 16/17	IU Health Strong Schools 17/18
Cash and investments - beginning	\$ 1,156	\$ 808	\$ 309	\$ -	\$ -	\$ -	\$ 315	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	1,000	-	400	-	15,665	1,500	-	13,500	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,000	-	400	-	15,665	1,500	-	13,500	-
Disbursements:										
Instruction	198	-	296	326	-	11,116	1,838	-	9,780	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	198	-	296	326	-	11,116	1,838	-	9,780	-
Excess (deficiency) of receipts over disbursements	(198)	1,000	(296)	74	-	4,549	(338)	-	3,720	-
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	(198)	1,000	(296)	74	-	4,549	(338)	-	3,720	-
Cash and investments - ending	\$ 958	\$ 1,808	\$ 13	\$ 74	\$ -	\$ 4,549	\$ (23)	\$ -	\$ 3,720	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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 OTHER FINANCING SOURCES (USES), AND CASH
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	Food Service Donation	Legacy Garden Project Jackson Creek	Community Garden Project - North	ICTQ Spec Ed - I.U. SY 17/18	IYI Prof Develop Grant - IT Dept	Target Field Trip Grant 17/18	Target Field Trip Grant	Mac Grant Jackson Creek 2016	Early Learning Indiana	Early Learning Indiana Title I
Cash and investments - beginning	\$ -	\$ 350	\$ 854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	483	-	-	-	-	-	1,400	500	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	483	-	-	-	-	-	1,400	500	-	-
Disbursements:										
Instruction	-	196	-	-	-	-	1,383	494	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	137	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	137	196	-	-	-	-	1,383	494	-	-
Excess (deficiency) of receipts over disbursements	346	(196)	-	-	-	-	17	6	-	-
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	346	(196)	-	-	-	-	17	6	-	-
Cash and investments - ending	\$ 346	\$ 154	\$ 854	\$ -	\$ -	\$ -	\$ 17	\$ 6	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Instructional Support	Formative Assessment	Dual Language Immersion 17/18	High Ability Program SY 2017/2018	High Ability 15/16	Adult and Continuing Education	AE 17/18 Grant #AE741 - STATE	State ABE 2015/16 Contract #14246	Non-English Speaking Programs	NESP 2015/16 Project #51116-175
Cash and investments - beginning	\$ -	\$ 15,915	\$ -	\$ -	\$ 13,518	\$ -	\$ -	\$ (258,752)	\$ -	\$ 2,448
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	76,064	123,280	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	494,079	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	76,064	123,280	-	-	-	-	-	494,079	-	-
Disbursements:										
Instruction	-	-	-	-	-	397,518	-	235,431	-	3,319
Support services	72,750	260,938	-	-	13,518	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	72,750	260,938	-	-	13,518	397,518	-	235,431	-	3,319
Excess (deficiency) of receipts over disbursements	3,314	(137,658)	-	-	(13,518)	(397,518)	-	258,648	-	(3,319)
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	3,314	(137,658)	-	-	(13,518)	(397,518)	-	258,648	-	(3,319)
Cash and investments - ending	\$ 3,314	\$ (121,743)	\$ -	\$ -	\$ -	\$ (397,518)	\$ -	\$ (104)	\$ -	\$ (871)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	NESP 2016/17 Project #51117-175	School Technology	Career and Technical Performance Grant	Performance Based Awards	Indiana School Academic Improvement Program (ISAIIP)	21st Century Scholars	CIF Grant - Special Ed 15/16	Positive Behavior Grant 2015/16	Safe Routes to School Program
Cash and investments - beginning	\$ -	\$ 163,537	\$ -	\$ -	\$ 1,466	\$ -	\$ -	\$ (12,078)	\$ (1,067)
Receipts:									
Local sources	-	68,086	-	-	-	-	-	41,865	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	63,099	10,628	8,702	-	-	1,200	800	-	-
Federal sources	-	-	27,218	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	63,099	78,714	35,920	-	-	1,200	800	41,865	-
Disbursements:									
Instruction	51,765	-	29,506	-	-	1,200	-	-	-
Support services	-	-	-	-	88	-	-	47,803	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	233,782	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	51,765	233,782	29,506	-	88	1,200	-	47,803	-
Excess (deficiency) of receipts over disbursements	11,334	(155,068)	6,414	-	(88)	-	800	(5,938)	-
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	11,334	(155,068)	6,414	-	(88)	-	800	(5,938)	-
Cash and investments - ending	\$ 11,334	\$ 8,469	\$ 6,414	\$ -	\$ 1,378	\$ -	\$ 800	\$ (18,016)	\$ (1,067)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Early ED # F1-6-53-16-ED-2771	Work Indiana Training	Skill Up Grant - HHCC	Elearn 2015/16	WORK INDIANA 17/18 #WIN741	Governors Association Grant	Employment Training Grant	School Safety #C44P-5-225B	School Safety FY2016	School Safety FY 17 #17162
Cash and investments - beginning	\$ (870)	\$ 3,420	\$ -	\$ (4,425)	\$ -	\$ 1,450	\$ -	\$ (36,758)	\$ (46,528)	\$ -
Receipts:										
Local sources	-	6,323	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	4,186	-	-	-	-	-	36,758	39,048	-
Federal sources	-	-	-	8,944	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	10,509	-	8,944	-	-	-	36,758	39,048	-
Disbursements:										
Instruction	(870)	9,148	-	-	-	-	-	-	-	-
Support services	-	-	-	4,519	-	-	-	-	(7,480)	40,978
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	(870)	9,148	-	4,519	-	-	-	-	(7,480)	40,978
Excess (deficiency) of receipts over disbursements	870	1,361	-	4,425	-	-	-	36,758	46,528	(40,978)
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	870	1,361	-	4,425	-	-	-	36,758	46,528	(40,978)
Cash and investments - ending	\$ -	\$ 4,781	\$ -	\$ -	\$ -	\$ 1,450	\$ -	\$ -	\$ -	\$ (40,978)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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SCHOOL SAFETY FY 18 #23266	Title I	TITLE I - SIG (1003) 2017/18	Title I SIG (1003a) 2015/16	Title I Delinquent 2015/16	TITLE I DELINQUENT 2016/17	Title I SIG (1003g) SY 2015/16 Fairview	Title I - SIG (1003g) SY 16/17 Fairview	Title I SIG (1003g) SY 2015/16 Highland Park	Title I - SIG (1003g) SY 16/17 - Highland Park
Cash and investments - beginning	\$ -	\$ -	\$ (2,304)	\$ (2,043)	\$ -	\$ (6,070)	\$ -	\$ (30,675)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	9,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	5,970	-	14,622	12,861	24,286	66,789	119,199	178,529
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	5,970	-	14,622	12,861	24,286	66,789	111,212	178,529
Disbursements:									
Instruction	-	-	-	6,244	9,754	26,634	54,397	(968)	65,838
Support services	-	10,449	-	6,074	-	-	6,322	136,398	14,699
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	1,064	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	10,449	-	12,318	10,818	26,634	60,719	135,430	80,537
Excess (deficiency) of receipts over disbursements	-	(4,479)	-	2,304	2,043	(2,348)	6,070	(16,231)	30,675
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(4,479)	-	2,304	2,043	(2,348)	6,070	(16,231)	30,675
Cash and investments - ending	\$ -	\$ (4,479)	\$ -	\$ -	\$ -	\$ (2,348)	\$ -	\$ (16,231)	\$ (22,064)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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 AND INVESTMENT BALANCES - REGULATORY BASIS
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	Title I - SIG (1003g) SY 17/18 Fairview	Title I - SIG (1003g) SY 17/18 - Highland Park	Title I 2015/16	TITLE I - 2016/2017	Title I - 2017/2018	McKinney 2014/16 #A58-5-15SS-2327	McKinney 16/18 #A58-7-17SS-3955	Special Education #14215-042-PN01	SE IDEA 2015/16 #14216-040-PN01
Cash and investments - beginning	\$ -	\$ -	\$ (79,181)	\$ -	\$ -	\$ (26,409)	\$ -	\$ (96,126)	\$ (485,206)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	486,615	1,704,056	-	33,000	-	289,088	882,929
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	486,615	1,704,056	-	33,000	-	289,088	882,929
Disbursements:									
Instruction	-	-	305,595	1,533,634	-	-	-	209,342	174,847
Support services	-	-	46,908	290,280	-	6,591	2,234	(16,374)	357,266
Noninstructional services	-	-	8,194	36,938	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	46,742	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	407,439	1,860,852	-	6,591	2,234	192,968	532,113
Excess (deficiency) of receipts over disbursements	-	-	79,176	(156,796)	-	26,409	(2,234)	96,120	350,816
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	-	-	79,176	(156,796)	-	26,409	(2,234)	96,120	350,816
Cash and investments - ending	\$ -	\$ -	\$ (5)	\$ (156,796)	\$ -	\$ -	\$ (2,234)	\$ (6)	\$ (134,390)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	SE IDEA 16/17	SE IDEA 17/18 #18611-040-PN01	Preschool Handicap	Preschool FY17 #45717-040-PN01	Preschool #45707-042-PY02	Preschool #45716-040-PN01	Adult Basic Education	AE ELC 16/17 GRANT #ELC641	AE IELCE741 SY 17/18
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (33,324)	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	812,517	-	13,383	27,477	-	36,758	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	812,517	-	13,383	27,477	-	36,758	-	-	-
Disbursements:									
Instruction	1,860,980	-	13,383	65,193	-	4,731	-	28,037	-
Support services	154,882	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	2,015,862	-	13,383	65,193	-	4,731	-	28,037	-
Excess (deficiency) of receipts over disbursements	(1,203,345)	-	-	(37,716)	-	32,027	-	(28,037)	-
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	(1,203,345)	-	-	(37,716)	-	32,027	-	(28,037)	-
Cash and investments - ending	\$ (1,203,345)	\$ -	\$ -	\$ (37,716)	\$ -	\$ (1,297)	\$ -	\$ (28,037)	\$ -

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	Federal ABE 2015/16 Contract #14246	AE 17/18 Grant Grant #AE741 - Federal	ABE 16/17 GRANT #AE641	AE ELC 2015/16 EDS	Pathway/Tech. 2011 #11-6200-5740	Vocational and Technology Board Grants	PERKINS #18-4700-5740 17/18	PERKINS 14/15 #14-5700-5740	Perkins 2015/16 #16-4700-5740	21st Century Learning Center
Cash and investments - beginning	\$ (150,883)	\$ -	\$ -	\$ (9,459)	\$ 15,027	\$ -	\$ -	\$ -	\$ (86,195)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	261,146	-	-	9,152	-	117,680	-	111,083	124,465	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	261,146	-	-	9,152	-	117,680	-	111,083	124,465	-
Disbursements:										
Instruction	110,263	-	307,088	(307)	-	260,843	-	-	38,270	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	110,263	-	307,088	(307)	-	260,843	-	-	38,270	-
Excess (deficiency) of receipts over disbursements	150,883	-	(307,088)	9,459	-	(143,163)	-	111,083	86,195	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	150,883	-	(307,088)	9,459	-	(143,163)	-	111,083	86,195	-
Cash and investments - ending	\$ -	\$ -	\$ (307,088)	\$ -	\$ 15,027	\$ (143,163)	\$ -	\$ 111,083	\$ -	\$ -

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	21ST CCLG 18/19 #S287C150014	21st CCLG 13/14 #A58-0-10DL-062	Title II, A 16/17 #S367A150015	Title II Part A 2014/16 #14-5740	TITLE II, A 17/18 #S367A160013	Title III 2014/15 #01115-075-PN01	INFLUX 2014/15 #01115-001-FLUX	Title III 2015/16 #01116-077-PN01	Title III 17/19 #01118-072-PN01
Cash and investments - beginning	\$ -	\$ (65,885)	\$ -	\$ (162,477)	\$ -	\$ (11,906)	\$ (3,295)	\$ (32,868)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	369,830	124,490	294,987	-	16,125	647	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	369,830	124,490	294,987	-	16,125	647	-	-
Disbursements:									
Instruction	-	358,000	-	-	-	4,219	(2,648)	25,163	-
Support services	-	-	308,720	132,510	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	358,000	308,720	132,510	-	4,219	(2,648)	25,163	-
Excess (deficiency) of receipts over disbursements	-	11,830	(184,230)	162,477	-	11,906	3,295	(25,163)	-
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	-	11,830	(184,230)	162,477	-	11,906	3,295	(25,163)	-
Cash and investments - ending	\$ -	\$ (54,055)	\$ (184,230)	\$ -	\$ -	\$ -	\$ -	\$ (58,031)	\$ -

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	INFLUX 2015/16 #01116-005-FLUX	Title III 16/17#	eLearning 16/17 # 19511	Payroll Withholding	Totals
Cash and investments - beginning	\$ (16,643)	\$ -	\$ -	\$ 592,743	\$ 46,823,379
Receipts:					
Local sources	-	-	-	-	62,519,434
Intermediate sources	-	-	-	-	156
State sources	-	-	-	-	70,928,405
Federal sources	32,959	-	-	-	9,261,377
Other receipts	-	-	-	46,073,051	46,108,080
Total receipts	32,959	-	-	46,073,051	188,817,452
Disbursements:					
Instruction	27,942	27,739	-	-	63,102,070
Support services	-	-	125	-	45,237,296
Noninstructional services	-	-	-	-	6,678,796
Facilities acquisition and construction	-	-	-	-	6,260,145
Debt service	-	-	-	-	13,326,713
Nonprogrammed charges	-	-	-	-	12,327,949
Other Disbursements	-	-	-	44,651,924	44,651,924
Total disbursements	27,942	27,739	125	44,651,924	191,584,893
Excess (deficiency) of receipts over disbursements	5,017	(27,739)	(125)	1,421,127	(2,767,441)
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	7,000,000
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	560,890
Transfers out	-	-	-	-	(560,890)
Total other financing sources (uses)	-	-	-	-	7,000,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,017	(27,739)	(125)	1,421,127	4,232,559
Cash and investments - ending	\$ (11,626)	\$ (27,739)	\$ (125)	\$ 2,013,870	\$ 51,055,938

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	General	Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond	2017 G.O. Bond
Cash and investments - beginning	\$ 9,437,532	\$ 12,134,427	\$ 1,469,370	\$ 66,154	\$ 6,443,807	\$ 978,591	\$ 1,618,052	\$ 1,212,500	\$ 5,992,100	\$ 6,736,138
Receipts:										
Local sources	2,677,297	8,025,470	12,657,605	1,040,425	13,933,132	6,656,770	1,343,773	-	250,537	-
Intermediate sources	167	-	-	-	-	-	-	-	-	-
State sources	71,284,801	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,165	32,584	-	-	-	-
Total receipts	73,962,265	8,025,470	12,657,605	1,040,425	13,934,297	6,689,354	1,343,773	-	250,537	-
Disbursements:										
Instruction	48,120,492	4,303,422	-	-	-	-	-	-	-	-
Support services	23,819,814	3,104,684	-	-	7,015,754	7,472,805	3,172,114	-	-	50,839
Noninstructional services	1,361,452	585,344	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	6,617,331	-	-	-	-	5,755,773
Debt service	-	-	13,360,057	1,011,906	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	73,301,758	7,993,450	13,360,057	1,011,906	13,633,085	7,472,805	3,172,114	-	-	5,806,612
Excess (deficiency) of receipts over disbursements	660,507	32,020	(702,452)	28,519	301,212	(783,451)	(1,828,341)	-	250,537	(5,806,612)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	223,720	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(105,020)	-	(227,000)	-	(21,500)	(51,420)	-	-	-	-
Total other financing sources (uses)	(105,020)	-	(227,000)	-	202,220	(51,420)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	555,487	32,020	(929,452)	28,519	503,432	(834,871)	(1,828,341)	-	250,537	(5,806,612)
Cash and investments - ending	\$ 9,993,019	\$ 12,166,447	\$ 539,918	\$ 94,673	\$ 6,947,239	\$ 143,720	\$ (210,289)	\$ 1,212,500	\$ 6,242,637	\$ 929,526

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	2018 G. O. Bond	School Lunch	Textbook Rental	Self- Insurance	Levy Excess	Joint Services and Supply - Area Vocational School	ON MY WAY PRE-K	Alternative Education	Alternative Education Grant 2018	Alternative Education Grant 2015
Cash and investments - beginning	\$ -	\$ 170,187	\$ 999,275	\$ 3,495,699	\$ 119,534	\$ 849,824	\$ -	\$ 3,187	\$ -	\$ 17,244
Receipts:										
Local sources	-	1,989,278	483,873	12,265,087	-	1,191,510	9,929	-	-	400
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	43,949	296,051	-	-	-	-	-	29,313	-
Federal sources	-	2,527,068	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	4,560,295	779,924	12,265,087	-	1,191,510	9,929	-	29,313	400
Disbursements:										
Instruction	-	-	-	-	-	1,638,294	-	3,187	-	18,489
Support services	72,339	118,294	1,116,298	337,002	-	442,228	-	-	-	-
Noninstructional services	-	4,555,829	-	-	-	-	-	-	-	-
Facilities acquisition and construction	1,440,118	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	11,716,185	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,512,457	4,674,123	1,116,298	12,053,187	-	2,080,522	-	3,187	-	18,489
Excess (deficiency) of receipts over disbursements	(1,512,457)	(113,828)	(336,374)	211,900	-	(889,012)	9,929	(3,187)	29,313	(18,089)
Other financing sources (uses):										
Proceeds of long-term debt	7,485,359	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	227,000	200,000	-	-	-	-	-	-
Transfers out	-	(22,060)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	7,485,359	(22,060)	227,000	200,000	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,972,902	(135,888)	(109,374)	411,900	-	(889,012)	9,929	(3,187)	29,313	(18,089)
Cash and investments - ending	\$ 5,972,902	\$ 34,299	\$ 889,901	\$ 3,907,599	\$ 119,534	\$ (39,188)	\$ 9,929	\$ -	\$ 29,313	\$ (845)

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	Alternative Education Grant 2017	Alternative Education Grant 2016	Early Intervention Grant	ELI 2016 EDS#A58-6-16CI-3483	EIG 17/18 #EIG2018-5740	ELI 2015/16 #A58-5-15CI-2854	Lily Comp Counseling Initiative	Lilly Implementation Grant	Community Foundation
Cash and investments - beginning	\$ 348	\$ (1,191)	\$ 10,781	\$ -	\$ -	\$ 906	\$ 45,397	\$ -	\$ 2,513
Receipts:									
Local sources	-	-	-	-	-	-	-	1,072,700	2,500
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	34,780	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	34,780	-	-	-	-	-	-	1,072,700	2,500
Disbursements:									
Instruction	44,675	(1,070)	-	-	10,676	-	-	-	4,155
Support services	-	-	6,729	-	-	-	35,600	249,543	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	44,675	(1,070)	6,729	-	10,676	-	35,600	249,543	4,155
Excess (deficiency) of receipts over disbursements	(9,895)	1,070	(6,729)	-	(10,676)	-	(35,600)	823,157	(1,655)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,895)	1,070	(6,729)	-	(10,676)	-	(35,600)	823,157	(1,655)
Cash and investments - ending	\$ (9,547)	\$ (121)	\$ 4,052	\$ -	\$ (10,676)	\$ 906	\$ 9,797	\$ 823,157	\$ 858

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	Professional Development Fund	Community Energy Conservation	MLK Grant Tri-North SY 2012/13	Stay in School - GE Hired Program	MLK Grant South 15/16	Pollination Grant South	Bloomington Urban Enterprise Grant	Nature Garden Grant BGS 15/16	eLearning Summit Sponsorships	Special Education Misc Funds
Cash and investments - beginning	\$ 10,073	\$ 460	\$ 119	\$ 1,127	\$ -	\$ 25	\$ 1,400	\$ 259	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	550	500
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	550	500
Disbursements:										
Instruction	-	-	-	-	-	-	-	64	-	-
Support services	-	-	-	-	-	-	-	-	550	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	64	550	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	(64)	-	500
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	-	-	-	-	-	-	-	(64)	-	500
Cash and investments - ending	\$ 10,073	\$ 460	\$ 119	\$ 1,127	\$ -	\$ 25	\$ 1,400	\$ 195	\$ -	\$ 500

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

	Teacher Training In Sciences	Miscellaneous Donations	Conservation Challenge Fund	Project Peace- Fairview	Welfare Activities	BGS Literacy Mini Grant	Healthy Kids Grant- Arlington	Preschool PTQ-3 AR, GR, SU	Fuel Up To Play 60 - Arlington	Fuel Up To Play 60 - BHS South
Cash and investments - beginning	\$ 3,661	\$ -	\$ 437	\$ 1,162	\$ 8,401	\$ 1,209	\$ 3,000	\$ 1,487	\$ 2,895	\$ -
Receipts:										
Local sources	-	250	6,000	-	9,634	-	-	1,000	-	3,990
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	250	6,000	-	9,634	-	-	1,000	-	3,990
Disbursements:										
Instruction	1,533	3,839	6,047	-	-	775	3,000	233	2,020	-
Support services	-	-	-	-	9,977	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,533	3,839	6,047	-	9,977	775	3,000	233	2,020	-
Excess (deficiency) of receipts over disbursements	(1,533)	(3,589)	(47)	-	(343)	(775)	(3,000)	767	(2,020)	3,990
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	(1,533)	(3,589)	(47)	-	(343)	(775)	(3,000)	767	(2,020)	3,990
Cash and investments - ending	\$ 2,128	\$ (3,589)	\$ 390	\$ 1,162	\$ 8,058	\$ 434	\$ -	\$ 2,254	\$ 875	\$ 3,990

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

	Trinity Outreach Grant - AE	Healthy Kids - Fairview	Lead Grant - Binford	Vectren Grant - Binford	Community Foundation- Preschool	Raymond FND - BGS Middle	Heathly Kids - Batchelor	Healthy Kids - Marlin	Healthy Schools Grant - BGS	Campbells Grand Tri-North
Cash and investments - beginning	\$ 980	\$ 1,194	\$ -	\$ -	\$ -	\$ 311	\$ -	\$ 69	\$ 200	\$ -
Receipts:										
Local sources	-	-	500	150	-	-	650	500	-	10,000
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	500	150	-	-	650	500	-	10,000
Disbursements:										
Instruction	945	-	285	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	945	-	285	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(945)	-	215	150	-	-	650	500	-	10,000
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(945)	-	215	150	-	-	650	500	-	10,000
Cash and investments - ending	\$ 35	\$ 1,194	\$ 215	\$ 150	\$ -	\$ 311	\$ 650	\$ 569	\$ 200	\$ 10,000

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
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	Sharing Knowledge Grant - North	Healthy Kids - Jackson Creek	Hoosier Half Health Grant BGS	Monroe County Gardeners Grant	Healthy Kids Grandview	First Robotics Grant - South	BRC Grant 2015/16 Academy	Yth/Adolt. PA Unionville 17/18	IU Health Strong Schools 16/17	IU Health Strong Schools 17/18
Cash and investments - beginning	\$ 958	\$ 1,808	\$ 13	\$ 74	\$ -	\$ 4,549	\$ (23)	\$ -	\$ 3,720	\$ -
Receipts:										
Local sources	-	-	-	-	900	4,335	-	-	-	12,000
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	900	4,335	-	-	-	12,000
Disbursements:										
Instruction	-	-	-	74	547	8,629	901	5,367	825	3,643
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	74	547	8,629	901	5,367	825	3,643
Excess (deficiency) of receipts over disbursements	-	-	-	(74)	353	(4,294)	(901)	(5,367)	(825)	8,357
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	-	-	-	(74)	353	(4,294)	(901)	(5,367)	(825)	8,357
Cash and investments - ending	\$ 958	\$ 1,808	\$ 13	\$ -	\$ 353	\$ 255	\$ (924)	\$ (5,367)	\$ 2,895	\$ 8,357

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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 OTHER FINANCING SOURCES (USES), AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
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	Food Service Donation	Legacy Garden Project Jackson Creek	Community Garden Project - North	ICTQ Spec Ed - I.U. SY 17/18	IYI Prof Develop Grant - IT Dept	Target Field Trip Grant 17/18	Target Field Trip Grant	Mac Grant Jackson Creek 2016	Early Learning Indiana	Early Learning Indiana Title I
Cash and investments - beginning	\$ 346	\$ 154	\$ 854	\$ -	\$ -	\$ -	\$ 17	\$ 6	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	5,000
Intermediate sources	-	-	-	40,015	750	-	-	-	100,000	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	40,015	750	-	-	-	100,000	5,000
Disbursements:										
Instruction	-	72	-	-	-	179	-	-	-	4,873
Support services	-	-	-	8,539	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	72	-	8,539	-	179	-	-	-	4,873
Excess (deficiency) of receipts over disbursements	-	(72)	-	31,476	750	(179)	-	-	100,000	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	-	(72)	-	31,476	750	(179)	-	-	100,000	127
Cash and investments - ending	\$ 346	\$ 82	\$ 854	\$ 31,476	\$ 750	\$ (179)	\$ 17	\$ 6	\$ 100,000	\$ 127

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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 OTHER FINANCING SOURCES (USES), AND CASH
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	Instructional Support	Formative Assessment	Dual Language Immersion 17/18	High Ability Program SY 2017/2018	High Ability 15/16	Adult and Continuing Education	AE 17/18 Grant #AE741 - STATE	State ABE 2015/16 Contract #14246	Non-English Speaking Programs	NESP 2015/16 Project #51116-175
Cash and investments - beginning	\$ 3,314	\$ (121,743)	\$ -	\$ -	\$ -	\$ (397,518)	\$ -	\$ (104)	\$ -	\$ (871)
Receipts:										
Local sources	-	-	-	-	-	66	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	131,606	3,899	75,348	-	-	-	-	79,250	-
Federal sources	-	-	-	-	-	633,884	218,864	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	131,606	3,899	75,348	-	633,950	218,864	-	79,250	-
Disbursements:										
Instruction	-	-	13,769	-	-	156,633	370,242	-	62,057	-
Support services	5,064	-	-	53,257	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,064	-	13,769	53,257	-	156,633	370,242	-	62,057	-
Excess (deficiency) of receipts over disbursements	(5,064)	131,606	(9,870)	22,091	-	477,317	(151,378)	-	17,193	-
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	(5,064)	131,606	(9,870)	22,091	-	477,317	(151,378)	-	17,193	-
Cash and investments - ending	\$ (1,750)	\$ 9,863	\$ (9,870)	\$ 22,091	\$ -	\$ 79,799	\$ (151,378)	\$ (104)	\$ 17,193	\$ (871)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	NESP 2016/17 Project #51117-175	School Technology	Career and Technical Performance Grant	Performance Based Awards	Indiana School Academic Improvement Program (ISAIP)	21st Century Scholars	CIF Grant - Special Ed 15/16	Positive Behavior Grant 2015/16	Safe Routes to School Program
Cash and investments - beginning	\$ 11,334	\$ 8,469	\$ 6,414	\$ -	\$ 1,378	\$ -	\$ 800	\$ (18,016)	\$ (1,067)
Receipts:									
Local sources	-	208,570	-	-	-	-	2,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	14,250	22,593	320,992	-	-	-	-	1,067
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	222,820	22,593	320,992	-	-	2,000	-	1,067
Disbursements:									
Instruction	11,334	-	19,687	-	-	-	-	-	995
Support services	-	-	-	320,992	-	-	-	26,297	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	11,334	-	19,687	320,992	-	-	-	26,297	995
Excess (deficiency) of receipts over disbursements	(11,334)	222,820	2,906	-	-	-	2,000	(26,297)	72
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	(11,334)	222,820	2,906	-	-	-	2,000	(26,297)	72
Cash and investments - ending	\$ -	\$ 231,289	\$ 9,320	\$ -	\$ 1,378	\$ -	\$ 2,800	\$ (44,313)	\$ (995)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Early ED # F1-6-53-16-ED-2771	Work Indiana Training	Skill Up Grant - HHCC	Elearn 2015/16	WORK INDIANA 17/18 #WIN741	Governors Association Grant	Employment Training Grant	School Safety #C44P-5-225B	School Safety FY2016
Cash and investments - beginning	\$ -	\$ 4,781	\$ -	\$ -	\$ -	\$ 1,450	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	3,754	-	-	2,600	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	27,808	-	11,950	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	3,754	-	-	30,408	-	11,950	-	-
Disbursements:									
Instruction	-	8,720	10,263	-	23,277	-	16,458	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	8,720	10,263	-	23,277	-	16,458	-	-
Excess (deficiency) of receipts over disbursements	-	(4,966)	(10,263)	-	7,131	-	(4,508)	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(4,966)	(10,263)	-	7,131	-	(4,508)	-	-
Cash and investments - ending	\$ -	\$ (185)	\$ (10,263)	\$ -	\$ 7,131	\$ 1,450	\$ (4,508)	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	School Safety FY 17 #17162	SCHOOL SAFETY FY 18 #23266	Title I	TITLE I - SIG (1003) 2017/18	Title I SIG (1003a) 2015/16	Title I Delinquent 2015/16	TITLE I DELINQUENT 2016/17	Title I SIG (1003g) SY 2015/16 Fairview	Title I - SIG (1003g) SY 16/17 Fairview	Title I SIG (1003g) SY 2015/16 Highland Park
Cash and investments - beginning	\$ (40,978)	\$ -	\$ (4,479)	\$ -	\$ -	\$ -	\$ (2,348)	\$ -	\$ (16,231)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	50,000	-	-	-	-	-	-	-	-	-
Federal sources	-	-	39,030	-	-	-	2,462	-	49,051	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	50,000	-	39,030	-	-	-	2,462	-	49,051	-
Disbursements:										
Instruction	-	-	-	7,907	-	-	3,523	-	-	-
Support services	9,022	42,857	39,296	-	-	-	-	-	31,852	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,022	42,857	39,296	7,907	-	-	3,523	-	31,852	-
Excess (deficiency) of receipts over disbursements	40,978	(42,857)	(266)	(7,907)	-	-	(1,061)	-	17,199	-
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	40,978	(42,857)	(266)	(7,907)	-	-	(1,061)	-	17,199	-
Cash and investments - ending	\$ -	\$ (42,857)	\$ (4,745)	\$ (7,907)	\$ -	\$ -	\$ (3,409)	\$ -	\$ 968	\$ -

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Title I - SIG (1003g) SY 16/17 - Highland Park	Title I - SIG (1003g) SY 17/18 Fairview	Title I - SIG (1003g) SY 17/18 - Highland Park	Title I 2015/16	TITLE I - 2016/2017	Title I - 2017/2018	McKinney 2014/16 #A58-5-15SS-2327	McKinney 16/18 #A58-7-17SS-3955	Special Education #14215-042-PN01
Cash and investments - beginning	\$ (22,064)	\$ -	\$ -	\$ (5)	\$ (156,796)	\$ -	\$ -	\$ (2,234)	\$ (6)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	24,233	70,113	-	-	378,892	1,471,385	-	45,000	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	24,233	70,113	-	-	378,892	1,471,385	-	45,000	-
Disbursements:									
Instruction	-	-	183,230	7,270	182,782	1,925,743	-	-	5
Support services	2,769	110,143	-	-	34,488	273,446	-	42,766	-
Noninstructional services	-	-	-	-	4,826	38,049	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	2,769	110,143	183,230	7,270	222,096	2,237,238	-	42,766	5
Excess (deficiency) of receipts over disbursements	21,464	(40,030)	(183,230)	(7,270)	156,796	(765,853)	-	2,234	(5)
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	21,464	(40,030)	(183,230)	(7,270)	156,796	(765,853)	-	2,234	(5)
Cash and investments - ending	\$ (600)	\$ (40,030)	\$ (183,230)	\$ (7,275)	\$ -	\$ (765,853)	\$ -	\$ -	\$ (11)

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

	SE IDEA 2015/16 #14216-040-PN01	SE IDEA 16/17 #18611-040-PN01	SE IDEA 17/18 #18611-040-PN01	Preschool Handicap	Preschool FY17 #45717-040-PN01	Preschool #45707-042-PY02	Preschool #45716-040-PN01	Adult Basic Education	AE ELC 16/17 GRANT #ELC641
Cash and investments - beginning	\$ (134,390)	\$ (1,203,345)	\$ -	\$ -	\$ (37,716)	\$ -	\$ (1,297)	\$ -	\$ (28,037)
Receipts:									
Local sources	2,676	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	350,820	1,410,854	-	-	29,212	-	9,888	-	18,031
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	353,496	1,410,854	-	-	29,212	-	9,888	-	18,031
Disbursements:									
Instruction	145,314	112,082	1,913,498	-	8,504	68,736	7,585	-	3,218
Support services	73,792	102,278	165,598	-	-	-	-	3,139	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	219,106	214,360	2,079,096	-	8,504	68,736	7,585	3,139	3,218
Excess (deficiency) of receipts over disbursements	134,390	1,196,494	(2,079,096)	-	20,708	(68,736)	2,303	(3,139)	14,813
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	134,390	1,196,494	(2,079,096)	-	20,708	(68,736)	2,303	(3,139)	14,813
Cash and investments - ending	\$ -	\$ (6,851)	\$ (2,079,096)	\$ -	\$ (17,008)	\$ (68,736)	\$ 1,006	\$ (3,139)	\$ (13,224)

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

	AE IELCE741 SY 17/18	Federal ABE 2015/16 Contract #14246	AE 17/18 Grant Grant #AE741 - Federal	ABE 16/17 GRANT #AE641	AE ELC 2015/16 EDS	Pathway/Tech. 2011 #11-6200-5740	Vocational and Technology Board Grants	PERKINS #18-4700-5740 17/18	PERKINS 14/15 #14-5700-5740
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (307,088)	\$ -	\$ 15,027	\$ (143,163)	\$ -	\$ 111,083
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	21,478	-	141,253	283,893	-	-	180,166	217,524	(111,083)
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	21,478	-	141,253	283,893	-	-	180,166	217,524	(111,083)
Disbursements:									
Instruction	52,535	-	217,438	98,993	-	-	36,762	225,368	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	52,535	-	217,438	98,993	-	-	36,762	225,368	-
Excess (deficiency) of receipts over disbursements	(31,057)	-	(76,185)	184,900	-	-	143,404	(7,844)	(111,083)
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	(31,057)	-	(76,185)	184,900	-	-	143,404	(7,844)	(111,083)
Cash and investments - ending	\$ (31,057)	\$ -	\$ (76,185)	\$ (122,188)	\$ -	\$ 15,027	\$ 241	\$ (7,844)	\$ -

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

	Perkins 2015/16 #16-4700-5740	21st Century Learning Center	21ST CCLG 18/19 #S287C150014	21st CCLG 13/14 #A58-0-10DL-062	Title II, A 16/17 #S367A150015	Title II Part A 2014/16 #14-5740	TITLE II, A 17/18 #S367A160013	Title III 2014/15 #01115-075-PN01	INFLUX 2014/15 #01115-001-FLUX
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (54,055)	\$ (184,230)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	72,989	-	314,996	298,334	-	192,936	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	72,989	-	314,996	298,334	-	192,936	-	-
Disbursements:									
Instruction	-	93,260	22,407	275,626	-	-	-	-	-
Support services	-	-	-	-	114,325	-	294,676	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	93,260	22,407	275,626	114,325	-	294,676	-	-
Excess (deficiency) of receipts over disbursements	-	(20,271)	(22,407)	39,370	184,009	-	(101,740)	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(20,271)	(22,407)	39,370	184,009	-	(101,740)	-	-
Cash and investments - ending	\$ -	\$ (20,271)	\$ (22,407)	\$ (14,685)	\$ (221)	\$ -	\$ (101,740)	\$ -	\$ -

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

	Title III 2015/16 #011116-077-PN01	Title III 17/19 #011118-072-PN01	INFLUX 2015/16 #011116-005-FLUX	Title III 16/17#	eLearning 16/17 # 19511	Payroll Withholding	Totals
Cash and investments - beginning	\$ (58,031)	\$ -	\$ (11,626)	\$ (27,739)	\$ (125)	\$ 2,013,870	\$ 51,055,938
Receipts:							
Local sources	-	-	-	-	-	-	63,875,911
Intermediate sources	-	-	-	-	-	-	140,932
State sources	-	-	-	-	-	-	72,427,657
Federal sources	46,634	46,559	2,049	52,379	9,639	-	9,048,533
Other receipts	-	-	-	-	-	45,684,966	45,718,715
Total receipts	46,634	46,559	2,049	52,379	9,639	45,684,966	191,211,748
Disbursements:							
Instruction	(11,397)	56,707	(9,577)	31,726	-	-	60,538,851
Support services	-	-	-	-	9,453	-	48,788,619
Noninstructional services	-	-	-	-	-	-	6,545,500
Facilities acquisition and construction	-	-	-	-	-	-	13,813,222
Debt service	-	-	-	-	-	-	14,371,963
Nonprogrammed charges	-	-	-	-	-	-	11,716,185
Other Disbursements	-	-	-	-	-	45,627,032	45,627,032
Total disbursements	(11,397)	56,707	(9,577)	31,726	9,453	45,627,032	201,401,372
Excess (deficiency) of receipts over disbursements	58,031	(10,148)	11,626	20,653	186	57,934	(10,189,624)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	7,485,359
Sale of capital assets	-	-	-	-	-	-	223,720
Transfers in	-	-	-	-	-	-	427,000
Transfers out	-	-	-	-	-	-	(427,000)
Total other financing sources (uses)	-	-	-	-	-	-	7,709,079
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	58,031	(10,148)	11,626	20,653	186	57,934	(2,480,545)
Cash and investments - ending	\$ -	\$ (10,148)	\$ -	\$ (7,086)	\$ 61	\$ 2,071,804	\$ 48,575,393

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MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 4,330,915</u>	<u>\$ -</u>

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF LEASES AND DEBT
June 30, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Apple Inc.	Technology Equipment Lease	\$ 239,333	2/3/2017	2/3/2019
HP Financial	Technology Equipment Lease	183,054	7/1/2015	7/1/2019
Monroe County Community School Building Corporation	Building Lease 2010	297,000	1/1/2011	1/15/2021
Monroe County Community School Building Corporation	Building Lease 2003 Refunded 2010	2,275,000	1/15/2017	1/15/2021
Monroe County Community School Building Corporation	Ad Valorem Prop. Tax Refunding Bonds Series 2016	<u>4,201,000</u>	1/15/2017	1/15/2029
Total of annual lease payments		<u>\$ 7,195,387</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	Facilities Improvement Bonds of 2017		\$ 6,925,000	\$ 2,941,500
General obligation bonds	Facilities Improvement Bonds of 2018		7,500,000	-
General obligation bonds	School Severance 2015 A Refunding		6,560,000	1,014,122
General obligation bonds	Technology Bonds of 2014		1,105,000	1,114,338
Notes and loans payable	Common School Fund Loan #A1899		408,520	209,877
Notes and loans payable	Common School Fund STAA Advancement #A1872		<u>184,868</u>	<u>94,051</u>
Totals			<u>\$ 22,683,388</u>	<u>\$ 5,373,888</u>

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 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.

	Ending Balance
Governmental activities:	
Land	\$ 3,020,267
Infrastructure	7,298,118
Buildings	182,539,183
Improvements other than buildings	6,620,662
Machinery, equipment, and vehicles	25,325,580
Construction in progress	1,803,506
Books and other	<u>5,004,009</u>
Total capital assets	<u>\$ 231,611,325</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 MONROE COUNTY COMMUNITY SCHOOL
CORPORATION, MONROE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the Monroe County Community School Corporation's (School Corporation) compliance with the types of compliance requirements described in the *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 Title I Grants to Local Educational Agencies

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 Title I Grants to Local Educational Agencies regarding Cash Management and Reporting. 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)

As described in item 2018-012 in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding Special Tests and Provision - Assessment System Security that are applicable to its Title I Grants to Local Educational Agencies. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with requirements applicable to that program.

Basis for Qualified Opinion on School Improvement Grants

As described in item 2018-015, 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 School Improvement Grants regarding cash management and reporting. Consequently, we were unable to determine whether the School Corporation complied with those requirements applicable to the program.

Qualified Opinion on Title I Grants to Local Educational Agencies

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

Qualified Opinion on School Improvement Grants

In our opinion, except for the possible effects of the matter 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 School Improvement Grants for the period of July 1, 2016 to June 30, 2018.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the period of July 1, 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 2018-002, 2018-003, 2018-004, 2018-006, 2018-007, 2018-009, 2018-011, 2018-013, and 2018-014. Our opinion on each major federal program is not modified with respect to these matters.

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

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

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 2018-002, 2018-003, 2018-004, 2018-005, 2018-006, 2018-007, 2018-008, 2018-009, 2018-010, 2018-011, 2018-012, 2018-013, 2018-014, 2018-015, and 2018-016, 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 21, 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.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 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
<u>Department of Agriculture</u>							
<u>Child Nutrition Cluster</u>							
School Breakfast Program MCCSC Food Service	Indiana Department of Education	10.553	RA 5740	\$ -	\$ 523,365	\$ -	\$ 521,646
National School Lunch Program MCCSC Food Service MCCSC Food Service Commodities	Indiana Department of Education	10.555	RA 5740	-	1,855,895	-	1,920,622
				-	25,364	-	24,216
				-	312,814	-	338,961
Total - National School Lunch Program				-	2,194,073	-	2,283,799
Summer Food Service Program for Children MCCSC Food Service	Indiana Department of Education	10.559	RA 5740	-	37,078	-	42,857
Total - Child Nutrition Cluster				-	2,754,516	-	2,848,302
Fresh Fruit and Vegetable Program MCCSC Food Service	Indiana Department of Education	10.582	RA 5740	-	16,578	-	17,726
Total - Department of Agriculture				-	2,771,094	-	2,866,028
<u>Department of Education</u>							
<u>Special Education Cluster (IDEA)</u>							
Special Education Grants to States SE IDEA 15/16 #14216-040-PN01 SE IDEA 16/17 Special Education #14215-042-PN01	Indiana Department of Education	84.027	SE IDEA 15/16 #14216-040-PN01 SE IDEA 16/17 #14215-042-P	-	882,929	-	350,820
				-	812,517	-	1,410,854
				-	289,088	-	-
Total - Special Education Grants to States				-	1,984,534	-	1,761,674
Special Education Preschool Grants PRESCHOOL - #45716-040-PN01 PRESCHOOL FY17 #45717-040-PN01 PRESCHOOL PROJ #45715-042-PY02	Indiana Department of Education	84.173	PRESCHOOL - #45716-040-PN01 PRESCHOOL FY17 #45717-040-PN01 PRESCHOOL PROJ #45715-042-PY02	-	36,758	-	9,888
				-	27,477	-	29,212
				-	13,383	-	-
Total - Special Education Preschool Grants				-	77,618	-	39,100
Total - Special Education Cluster (IDEA)				-	2,062,152	-	1,800,774
Adult Education - Basic Grants to States ABE 15/16 CONTRACT #14246 ABE 16/17 GRANT #AE641 AE 17/18 Grant#AE741 - FEDERAL AE ELC 15/16 EDS# AE ELC 16/17 GRANT #ELC641 AE IELCE741 SY 17/18	Indiana Department of Education	84.002	ABE 15/16 CONTRACT #14246 ABE 16/17 GRANT #AE641 AE 17/18 Grant#AE741 - FEDERAL AE ELC 15/16 EDS# AE ELC 16/17 GRANT #ELC641 AE IELCE741 SY 17/18	2,225 924 -	261,146 -	- 839	- 283,893 141,253
				-	9,152	-	-
				-	-	-	18,031
				-	-	-	21,478
Total - Adult Education - Basic Grants to States				3,149	270,298	839	464,655
Title I Grants to Local Educational Agencies TITLE I - 2016/2017 TITLE I - 2017/2018 TITLE I Basic- 2015/2016	Indiana Department of Education	84.010	TITLE I - 2016/2017 TITLE I - 2017/2018 TITLE I Basic- 2015/2016	-	1,704,056	-	378,892
				-	-	-	1,471,385
				-	486,615	-	-
Total - Title I Grants to Local Educational Agencies				-	2,190,671	-	1,850,277
Title I State Agency Program for Neglected and Delinquent Children and Youth TITLE I DELINQUENT 15/16	Indiana Department of Education	84.013	TITLE I DELINQUENT 15/16	-	12,861	-	-

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 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 DELINQUENT 16/17			TITLE I DELINQUENT 16/17	-	24,286	-	2,462
Total - Title I State Agency Program for Neglected and Delinquent Children and Youth				-	37,147	-	2,462
Career and Technical Education -- Basic Grants to States	Indiana Department of Education	84.048					
PERKINS #18-4700-5740 17/18			PERKINS #18-4700-5740 17/18	-	-	-	217,524
PERKINS 15/16 #16-4700-5740			PERKINS 15/16 #16-4700-5740	-	124,465	-	-
PERKINS 16/17 #17-4700-5740			PERKINS 16/17 #17-4700-5740	-	228,763	-	69,083
Total - Career and Technical Education -- Basic Grants to States				-	353,228	-	286,607
Education for Homeless Children and Youth	Indiana Department of Education	84.196					
MCKINNEY 14/16#A58-5-15SS-2327			MCKINNEY 14/16#A58-5-15SS-2327	6,590	33,000	-	-
MCKINNEY 16/17#A58-7-17SS-3955			MCKINNEY 16/17#A58-7-17SS-3955	-	-	-	45,000
Total - Education for Homeless Children and Youth				6,590	33,000	-	45,000
Twenty-First Century Community Learning Centers	Indiana Department of Education	84.287					
21ST CENTURY - TITLE IV PART B			21ST CENTURY - TITLE IV PART B	-	-	-	72,989
21st CCLG 14/15			EDS #A58-5-15DL-2124	-	369,830	-	314,996
Total - Twenty-First Century Community Learning Centers				-	369,830	-	387,985
English Language Acquisition State Grants	Indiana Department of Education	84.365					
INFLUX 14/15 #01115-001-FLUX			INFLUX 14/15 #01115-001-FLUX	-	647	-	-
INFLUX 15/16#01116-005-FLUX			INFLUX 15/16#01116-005-FLUX	-	32,959	-	2,049
Title III 14/15 #01115-075-PN01			Title III 14/15 #01115-075-PN01	-	16,125	-	-
TITLE III 15/16#01116-077-PN01			TITLE III 15/16#01116-077-PN01	-	-	-	46,634
TITLE III 16/17#			TITLE III 16/17#	-	-	-	52,379
TITLE III 17/19#01118-072-PN01			TITLE III 17/19#01118-072-PN01	-	-	-	46,559
Total - English Language Acquisition State Grants				-	49,731	-	147,621
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
ELEARNING 16/17 #19511			ELEARNING 16/17 #19511	-	-	-	9,639
TITLE II A 16/17 #S367A150015			TITLE II A 16/17 #S367A150015	-	124,490	-	298,334
TITLE II A 17/18 #S367A160013			TITLE II A 17/18 #S367A160013	-	-	-	192,936
TITLE II PART A 14/16 #14-5740			TITLE II PART A 14/16 #14-5740	-	294,987	-	-
Total - Supporting Effective Instruction State Grants				-	419,477	-	500,909
School Improvement Grants	Indiana Department of Education	84.377					
TITLE I - SIG (1003a) 15/16			TITLE I - SIG (1003a) 15/16	-	14,621	-	-
TITLE I SIG (1003a) 2016/17			TITLE I SIG (1003a) 2016/17	-	5,970	-	39,030
TITLE I-SIG (1003g) SY 15/16 Fairview			TITLE I-SIG (1003g) SY 15/16 Fairview	-	66,785	-	-
TITLE I-SIG (1003g) SY 15/16 Hi Park			TITLE I-SIG (1003g) SY 15/16 Hi Park	-	111,212	-	-
TITLE I-SIG (1003g) SY 16/17 - Fairview			TITLE I-SIG (1003g) SY 16/17 - Fairview	-	119,199	-	49,051
TITLE I-SIG (1003g) SY 16/17 - Hi Park			TITLE I-SIG (1003g) SY 16/17 - Hi Park	-	178,529	-	24,233
TITLE I-SIG (1003g) SY 17/18 - Fairview			TITLE I-SIG (1003g) SY 17/18 - Fairview	-	-	-	70,113
Total - School Improvement Grants				-	496,316	-	182,427
Total - Department of Education				9,739	6,281,850	839	5,668,717
Total federal awards expended				\$ 9,739	\$ 9,052,944	\$ 839	\$ 8,534,745

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

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

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 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.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	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
	Child Nutrition Cluster	Unmodified
	Special Education Cluster (IDEA)	Unmodified
84.287	Twenty-First Century Community Learning Centers	Unmodified
84.010	Title I Grants to Local Educational Agencies	Qualified
84.377	School Improvement Grants	Qualified

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 Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat of Finding 2016-001 from the immediately prior audit report regarding: Lack of Segregation of Duties, Monitoring of Controls, and Cash Reconcilements.

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

Condition

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

1. **Lack of Segregation of Duties:** The School Corporation had not separated incompatible activities related to recording of federal grant receipts, disbursements, and cash and investment balances. Requests for reimbursement of grant funds were not reviewed and requested timely. Several posting errors were made to grants resulting in a negative cash balance and were not corrected timely. Journal entries were used to receipt and disburse money between funds, to correct transactions that had been inaccurately posted to the records, and to post Electronic Funds Transfer (EFT) disbursements from the School Corporation's bank accounts to an appropriate fund. These entries were calculated and posted to the records by one employee of the School Corporation without the approval of a second employee of the School Corporation or approval by the School Board.
2. Receipts were deposited timely for school lunch and school age care, but they were not posted to the ledger for up to six months after the deposit. As of June 30, 2018, revenue deposited, but not recorded was \$736,693. The School Corporation changed their procedures in October 2018 to ensure deposits are now posted timely.
3. **Monitoring of Controls:** The School Corporation had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial transactions and reporting would have required the School Corporation to monitor and assess the quality of the system of internal controls.
4. **Cash Reconcilements:** The School Corporation has not performed timely reconcilements of the fund balances to the bank balances. The reconcilement for June 30, 2018, was performed in October 2018. The School Corporation refined their procedures in October 2018 and bank reconcilements are now performed timely with immaterial differences.

Context

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

Criteria

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

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

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

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

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

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. . . ."

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

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

Cause

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

Effect

The failure to establish and properly implement controls enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the School Corporation at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls will prevent, or detect and correct, misstatements in a timely manner.

Recommendation

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

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2018-002

Subject: Child Nutrition Cluster - Program Income

Federal Agency: Department of Agriculture

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

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Number and Year (or Other Identifying Number): RA 5740

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Program Income

Audit Findings: Material Weakness, Other Matters

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

Repeat Finding

This is a repeat of Finding 2016-004 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 Program Income compliance requirement.

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

Context

The School Corporation's lack of properly designed and implemented controls and failure to properly calculate program income were systemic problems 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). . . ."

7 CFR 210.14(c) states:

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

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

7 CFR 220.7(e) states in part:

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

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

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

7 CFR 225.6(e) states in part:

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

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

Cause

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

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-003

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

Repeat Finding

This is a repeat of Finding 2016-003 from the immediately prior audit.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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 Procurement and Suspension and Debarment compliance requirement.

Procurement

The School Corporation did not have internal controls in place to ensure that the purchasing methods used complied with federal procurement compliance requirements or applicable state and local laws during the audit period.

The School Corporation adopted a local procurement policy on November 13, 2018, and later amended it on December 18, 2018.

Contracts are required for vendors with expenditures over \$150,000. The School Corporation only provided one of four vendor required contracts for the audit period.

Suspension and Debarment

The School Corporation did not have a suspension and debarment policy. There were no procedures performed in fiscal year 2016-2017 to verify that vendors were not suspended or debarred from participation in federal programs before entering into a contract. The Food Service Director did check the SAM.gov website to verify that vendors were not suspended or debarred during 2017-2018. Documentation from the SAM.gov website was provided for two of three vendors tested for 2017-2018.

Context

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

Indiana Code 5-22-7-1 states: "A purchasing agent shall follow the procedure described in this chapter in awarding a contract for supplies, unless another purchasing method is required or authorized by this article."

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

Indiana Code 5-22-7-2(a) states: "A purchasing agent shall issue an invitation for bids."

2 CFR 200.320 states in part:

"The non-Federal entity must use one of the following methods of procurement:

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

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

(c) Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in paragraph (c)(1) of this section apply. . . .

(d) Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. . . .

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

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

2 CFR 180.300 states:

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

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

You do this by:

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

Cause

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

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-004

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

Condition

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

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

The Annual Financial Reports for fiscal year 2016-2017 and 2017-2018, and the Verification Summary Report for 2017-2018, were not supported by the School Corporation's records. There were no controls over the accuracy of the reporting.

Context

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

2 CFR 200.302(b)(3) states:

"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 documentation."

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. . . ."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Reporting compliance requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected, which could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

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

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-005

Subject: Child Nutrition Cluster - Internal Controls
Federal Agency: Department of Agriculture
Federal Program: National School Lunch Program
CFDA Number: 10.555
Federal Award Number and Year (Other Identifying Number): RA 5740
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Verification of Free
and Reduced Price Applications (NSLP)
Audit Finding: Material Weakness

Condition

The School Corporation had not established an effective internal control system to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirement.

The administrative assistant pulled applications selected for verification and determined if a change status was needed. If so, she changed them in the system. There was no documentation of a process for oversight, review, or approval by any other individual.

Context

The lack of effective controls was 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). . . ."

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

Cause

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

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-006

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

Federal Agency: Department of Education

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

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): SE IDEA 15/16 #14216-040-PN01,
SE IDEA 16/17, #14215-042-P,
PRESCHOOL - #45716-040-PN01,
PRESCHOOL FY17
#45717-040-PN01,
PRESCHOOL PROJ
#45715-042-PY02

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat of Finding 2016-006 from the immediately prior audit.

Condition

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

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

Procurement

The School Corporation did not have internal controls in place to ensure that the purchasing methods used complied with federal procurement compliance requirements or applicable state and local laws during the audit period.

The School Corporation adopted a local procurement policy on November 13, 2018, and later amended it on December 18, 2018.

Suspension and Debarment

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

Context

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

Indiana Code 5-22-7-1 states: "A purchasing agent shall follow the procedure described in this chapter in awarding a contract for supplies, unless another purchasing method is required or authorized by this article."

Indiana Code 5-22-7-2(a) states: "A purchasing agent shall issue an invitation for bids."

2 CFR 200.320 states in part:

"The non-Federal entity must use one of the following methods of procurement:

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

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

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

(c) Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in paragraph (c)(1) of this section apply. . . .

(d) Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. . . .

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

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

2 CFR 180.300 states:

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

You do this by:

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

Cause

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

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

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

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

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: Twenty-First Century Community Learning Centers - Allowable Costs/Cost Principles
Federal Agency: Department of Education
Federal Program: Twenty-First Century Community Learning Centers
CFDA Number: 84.287
Federal Award Number and Year (or Other Identifying Number): 21ST CENTURY - TITLE IV PART B
EDS #A58-5-15DL-2124
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Other Matters

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. Semi-Annual Certifications or other documentation of personnel expenses for several employees whose salaries were 100 percent grant funded were not completed or presented for the fiscal year 2016-2017. In addition, there were not any Semi-Annual Certifications or Personal Activity Reports kept for 2017-2018.

Context

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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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 200.430(i) states in part:

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

These records must:

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

Cause

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

Effect

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

Questioned Costs

There were no questioned costs identified.

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

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Officials

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

FINDING 2018-008

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

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): Title I - Basic- 2015/2016,
Title I - 2016/2017,
Title I - 2017/2018

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Period of Performance

Audit Finding: Material Weakness

Repeat Finding

This is a repeat of Finding 2016-008 from the immediately prior audit report.

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 Period of Performance compliance requirement.

The School Corporation had not designed or implemented adequate policies or procedures to ensure expenditures, including payroll, were posted to the correct grant year. Several payroll expenditures were noted as not being within the Period of Performance of the grant. Journal entries were made to correct the expenditures to the proper grant year.

Context

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

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

Cause

Management had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Period of Performance compliance requirement.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the Period of Performance 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 2018-009

Subject: Title I Grants to Local Educational Agencies - Allowable Costs/Cost Principles
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): Title I - Basic- 2015/2016,
Title I - 2016/2017,
Title I - 2017/2018

Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Other Matters

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. Semi-Annual Certifications or other documentation of personnel expenses for several employees whose salaries were 100 percent grant funded were not completed or presented for audit. Also, the Semi-Annual Certifications provided were not signed and dated after the six-month period was completed.

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

Context

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

Criteria

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 200.430(i) states in part:

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

These records must:

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

Title I Fiscal Handbook 2015-2016, Basic Title I, Part A and D states:

- **TAS Programs:**

"Title I funded staff paid solely from Title I funds complete a Semi-Annual Certification twice a year. Employees who work on multiple activities must maintain a time and effort log at least once a month."

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

- **School wide programs:**

"If a school-wide program consolidates funds in a single account, an employee paid with funds from the single account is not required to file a semi-annual certification. If a school-wide program does not consolidate funds, employees working solely on a single Federal program must complete semi-annual certifications.

If a school-wide program does not consolidate funds, employees working on multiple programs must maintain a time and effort log at least once a month."

Cause

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

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Officials

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

FINDING 2018-010

Subject: Title I Grants to Local Educational Agencies - Cash Management, Reporting

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): Title I - Basic- 2015/2016,

Title I - 2016/2017,

Title I - 2017/2018

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Reporting

Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat of Finding 2016-008 from the immediately prior audit report.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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 Cash Management and Reporting compliance requirements.

The School Corporation did not present supporting documentation to support their reimbursement requests. Expenditure reports were requested during the audit to support their reimbursement claims. Several of these expenditure reports did not agree to the amount requested for reimbursement. Additionally, two of the eight reimbursement forms tested included expenditures that were incurred but not paid.

Context

The lack of controls and noncompliance were systemic problems 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 200.305(b) states in part:

"For non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuances or redemption of checks, warrants, or payment by other means. . . ."

(3) Reimbursement is the preferred method when the requirements in paragraph (b) cannot be met, when the Federal awarding agency sets a specific condition per § 200.207 Specific conditions, or when the non-Federal entity requests payment by reimbursement. . . ."

2 CFR 200.302 states in part:

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

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

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

- (2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting and 200.328 Monitoring and reporting program performance. . . .
- (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 to ensure compliance with grant agreement and the Cash Management and Reporting compliance requirements.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, 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 2018-011

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

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): Title I - Basic- 2015/2016,

Title I - 2016/2017,

Title I - 2017/2018

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

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

Repeat Finding

This is a repeat of Finding 2016-009 from the immediately prior audit report.

Condition

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

Procurement

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

A local procurement policy was not adopted until November 13, 2018, and later amended December 18, 2018.

Context

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

Indiana Code 5-22-7-1 states: "A purchasing agent shall follow the procedure described in this chapter in awarding a contract for supplies, unless another purchasing method is required or authorized by this article."

Indiana Code 5-22-7-2(a) states: "A purchasing agent shall issue an invitation for bids."

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

2 CFR 200.320 states in part:

"The non-Federal entity must use one of the following methods of procurement:

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

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

(c) Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in paragraph (c)(1) of this section apply. . . .

(d) Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. . . .

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

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

Cause

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

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

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-012

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

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): Title I - Basic- 2015/2016,
Title I - 2016/2017,
Title I - 2017/2018

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Special Tests and Provisions - Assessment System Security

Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat Finding of 2016-010 from the immediately prior audit.

Condition

The School Corporation had not established an effective internal control system related to the Special Tests and Provisions - Assessment System Security compliance requirement. The School Corporation had not adopted a locally developed written test security policy during the audit period. The School Corporation did not maintain a list of all employees that were required to receive the training.

The School Corporation presented a locally developed written test security policy that was adopted December 18, 2018, from their Policy Manual, Code 8331 Test Security. This document stated that the School Corporation will follow the state agency's test security protocol and guidelines. We inquired the current School Corporation Test Coordinator about the referenced guidelines. The current School Corporation Test Coordinator provided a file from the School Corporation's hard drive dated August 2, 2016,

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

that contained some, but not all of the required components from the Indiana Assessment Program Manual. We were unable to ascertain whether this document was known to exist, and if it was followed during the audit period. Additionally, no procedures were in place to ensure that training was provided for all employees that were required to receive it.

Context

The lack of adequate internal controls and noncompliance were systemic issues 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 200.207(a) states in part: "The Federal awarding agency or pass-through entity may impose additional specific award conditions as needed . . ."

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

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

Cause

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

Effect

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

Questioned Costs

There were no questioned costs identified.

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

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the Special Tests and Provisions - Assessment System Security compliance requirement.

Views of Responsible Officials

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

FINDING 2018-013

Subject: School Improvement Grants - Allowable Costs/Cost Principles

Federal Agency: Department of Education

Federal Program: School Improvement Grants

CFDA Number: 84.377

Federal Award Numbers and Years (or Other Identifying Numbers): TITLE I -SIG (1003a) 15/16,
TITLE I -SIG (1003a) 2016/17,
TITLE I -SIG (1003g) SY 15/16,
TITLE I -SIG (1003g) SY 15/16,
TITLE I -SIG (1003g) SY 16/17,
TITLE I -SIG (1003g) SY 17/18

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 of Finding 2016-011 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 Allowable Costs/Cost Principles compliance requirement. There was no documented second review of expenditures from grant funds by the Grant Coordinator or other employee knowledgeable about grant requirements. In addition, Semi-Annual Certifications or other documentation of personnel expenses for employees whose salaries were 100 percent grant funded were not completed or presented for audit.

Context

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

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

2 CFR 200.430(i) states in part:

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

These records must:

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

Cause

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

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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 2018-014

Subject: School Improvement Grants - Procurement and Suspension and Debarment

Federal Agency: Department of Education

Federal Program: School Improvement Grants

CFDA Number: 84.377

Federal Award Numbers and Years (or Other Identifying Numbers): TITLE I -SIG (1003a) 15/16,
TITLE I -SIG (1003a) 2016/17,
TITLE I -SIG (1003g) SY 15/16,
TITLE I -SIG (1003g) SY 15/16,
TITLE I -SIG (1003g) SY 16/17,
TITLE I -SIG (1003g) SY 17/18

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat of Finding 2016-012 from the immediately prior audit report.

Condition

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

Procurement

The School Corporation did not have a procurement policy that complied with federal procurement requirements or applicable state and local laws during the audit period.

Five vendors tested for procurement compliance were subject to the "small purchase" procurement method (\$3,500 - \$150,000). Small purchase procedures were not followed which require that at least three price or rate quotations be obtained from qualified sources. The School Corporation did not obtain quotes from other vendors or document its basis for purchasing from these vendors.

The School Corporation did not have a procurement policy that complied with 2 CFR 200.320.

Eleven vendors tested for procurement compliance were subject to the "micro-purchase" procurement method (Less than \$3,500). The School Corporation did not document the procedures used to distribute micro-purchases equitably among qualified suppliers. The School Corporation also did not document the rationale for their choice of a noncompetitive proposal method of procurement

A local procurement policy was not adopted until November 13, 2018, and later amended December 18, 2018.

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

Context

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

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

Indiana Code 5-22-7-1 states: "A purchasing agent shall follow the procedure described in this chapter in awarding a contract for supplies, unless another purchasing method is required or authorized by this article."

Indiana Code 5-22-7-2(a) states: "A purchasing agent shall issue an invitation for bids."

2 CFR 200.320 states in part:

"The non-Federal entity must use one of the following methods of procurement:

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

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

(c) Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in paragraph (c)(1) of this section apply. . . .

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

(d) Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. . . .

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

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

Cause

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

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

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

FINDING 2018-015

Subject: School Improvement Grants - Cash Management, Reporting

Federal Agency: Department of Education

Federal Program: School Improvement Grants

CFDA Number: 84.377

Federal Award Numbers and Years (or Other Identifying Numbers): TITLE I -SIG (1003a) 15/16,
TITLE I -SIG (1003a) 2016/17,
TITLE I -SIG (1003g) SY 15/16,
TITLE I -SIG (1003g) SY 15/16,
TITLE I -SIG (1003g) SY 16/17,
TITLE I -SIG (1003g) SY 17/18

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Cash Management, Reporting

Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat of Finding 2016-013 from the immediately prior audit report.

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.

The School Corporation did not retain supporting documentation to support their reimbursement requests or final expenditure reports. Expenditure reports were requested during the audit to support their reimbursement claims. Several of these expenditure reports did not agree to the amount requested for reimbursement. The School Corporation had not implemented procedures to ensure compliance with the Cash Management requirement that expenditures be paid prior to the submission of the associated reimbursement. The School Corporation could not provide documentation to demonstrate that expenditures were paid before the reimbursement requests were submitted for two tested reimbursement requests. Additionally, one reimbursement request tested included expenditures incurred, but not yet paid. One employee prepared and submitted the requests for reimbursement, and prepared the final expenditure reports. The grant coordinator indicated that the reports were reviewed; however, there was not any documentation of the review.

Context

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

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

2 CFR 200.305(b) states in part:

"For non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuances or redemption of checks, warrants, or payment by other means. . . ."

(3) Reimbursement is the preferred method when the requirements in paragraph (b) cannot be met, when the Federal awarding agency sets a specific condition per § 200.207 Specific conditions, or when the non-Federal entity requests payment by reimbursement. . . ."

2 CFR 200.302 states in part:

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

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

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

(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 would have ensured compliance with the grant agreement and the Cash Management and Reporting compliance requirements.

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

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreements and the Cash Management and Reporting compliance requirements could have resulted in a loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the Cash Management and Reporting compliance requirements.

Views of Responsible Officials

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

FINDING 2018-016

Subject: School Improvement Grants - Internal Controls

Federal Agency: Department of Education

Federal Program: School Improvement Grants

CFDA Number: 84.377

Federal Award Numbers and Years (or Other Identifying Numbers): TITLE I -SIG (1003a) 15/16,
TITLE I -SIG (1003a) 2016/17,
TITLE I -SIG (1003g) SY 15/16,
TITLE I -SIG (1003g) SY 15/16,
TITLE I -SIG (1003g) SY 16/17,
TITLE I -SIG (1003g) SY 17/18

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed, Period of Performance

Audit Finding: Material Weakness

Repeat Finding

This is a repeat of Finding 2016-013 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: Activities Allowed or Unallowed, and Period of Performance.

Activities Allowed or Unallowed, and Period of Performance

The School Corporation had not designed or implemented adequate policies or procedures to ensure that expenditures were properly charged to the applicable federal grants. There was no documented second review of expenditures from grant funds by the Grant Coordinator or other employee knowledgeable about grant requirements.

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

Context

The lack of internal controls was 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 would have ensured compliance with the Activities Allowed or Unallowed, and the Period of Performance compliance requirements.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENTS

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



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001

Fiscal year in which the finding initially occurred: 2016
Contact Person Responsible for Corrective Action: John Kenny
Contact Phone Number: (812) 330-7700

Status of Audit Finding: Corrected, December 2018

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

1. Lack of Segregation of Duties
 - We review all grants reimbursement requests prior to submission. We make sure that documentation to support the amounts is provided and accurate.
 - Maintain a quarterly submission schedule for reimbursements so that we remain timely in our submissions.
 - Review accounting postings to grants for accuracy so that correcting journal entries are kept to an absolute minimum.
2. Monitoring of Controls – The Director of Business Operations in conjunction with the Assistant Director of Business Operations and the Grants Budget Manager have set up a process to improve controls. This includes automated, detailed and summary expenditure reports sent via e-mail twice weekly to all Grants Managers as well as the Grants Budget Manager. In addition, meetings are held monthly to review all expenditures and revenue.
3. Cash Reconcilements – The Director of Business Operations is current in its bank reconcilements for the School Corporation.

FINDING 2016-002

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: Hattie Johnson
Contact Phone Number: (812) 349-4762 ext. 40013

Status of Audit Finding: Corrected.

FINDING 2016-003

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: Hattie Johnson
Contact Phone Number: (812) 349-4762 ext. 40013

Status of Audit Finding: Corrected, December 2018



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Mr. Tim Pritchett, Director of Technology

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

FINDING 2016-004

Fiscal year in which the finding initially occurred: 2016

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

Contact Person Responsible for Corrective Action: Hattie Johnson

Contact Phone Number: (812) 349-4762 ext. 40013

Status of Audit Finding: Corrected, September 2018

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

FINDING 2016-005

Fiscal year in which the finding initially occurred: 2012, 2013, 2014, 2015, 2016

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

Contact Person Responsible for Corrective Action: Dr. Kathleen Hugo

Contact Phone Number: (812) 330-7700

Status of Audit Finding: Corrected.

FINDING 2016-006

Fiscal year in which the finding initially occurred: 2016

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

Contact Person Responsible for Corrective Action: Dr. Kathleen Hugo

Contact Phone Number: (812) 330-7700



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Dr. Kathleen Hugo, Director of Special Education
Mr. John Kenny, Director of Business Operations
Mr. Tim Pritchett, Director of Technology

Status of Audit Finding: Corrected, December 2018

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

FINDING 2016-007

Fiscal year in which the finding initially occurred: 2016

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

Contact Person Responsible for Corrective Action: Rob Moore

Contact Phone Number: (812) 330-7731

Status of Audit Finding: Corrected

FINDING 2016-008

Fiscal year in which the finding initially occurred: 2012, 2013, 2014, 2015, 2016

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

Contact Person Responsible for Corrective Action: William Luther

Contact Phone Number: (812) 330-7700

Status of Audit Finding: Corrected, December 2018

The Grants Budget Manager will performs the following tasks:

- Reviews all grants reimbursement requests prior to submission and makes sure that documentation to support the amounts is provided and accurate.
- Maintains a quarterly submission schedule for reimbursements so that we remain timely in our submissions.
- Reviews accounting postings to grants for accuracy so that correcting journal entries are kept to a minimum.

FINDING 2016-009

Fiscal year in which the finding initially occurred: 2016

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

Contact Person Responsible for Corrective Action: William Luther

Contact Phone Number: (812) 330-7700

Status of Audit Finding: Corrected, December 2018

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



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FINDING 2016-010

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: William Luther
Contact Phone Number: (812) 330-7700

Status of Audit Finding: Corrected, December 2018

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

FINDING 2016-011

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: William Luther
Contact Phone Number: (812) 330-7700

Status of Audit Finding: Corrected, October 2018

The Grant Specialist has completed semi-annual certifications or other documentation of personnel expenses for employees whose salaries were paid 100 percent out of the grant funds. Also, the Grant Specialist has signed and dated the semi-annual certifications after the six month period was completed.

FINDING 2016-012

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: William Luther
Contact Phone Number: (812) 330-7700

Status of Audit Finding: Corrected, December 2018

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

FINDING 2016-013

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: William Luther
Contact Phone Number: (812) 330-7700



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Mr. John Kenny, Director of Business Operations
Mr. Tim Pritchett, Director of Technology

Status of Audit Finding: Corrected, December 2018

This finding was corrected for Matching, Level of Effort and Earmarking for the audit period 7/1/16 to 6/30/18.

The Grants Budget Manager performs the following tasks:

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

(Signature)

Director of Business Operations

(Title)

March 1, 2019

(Date)



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CORRECTIVE ACTION PLAN

FINDING 2018-001

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

Views of Responsible Official: This finding from the prior audit was presented to the corporation on June 21, 2018 for the audit period 7/1/14 to 6/30/16. Due to the timing of this audit, there was no time to correct the finding prior to the completion of the subsequent audit period covering 7/1/16 to 6/30/18. This finding has been remediated as of the completion date shown below.

Description of Corrective Action Plan:

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

1. Lack of Segregation of Duties
 - Review all grants reimbursement requests prior to submission. Will make sure that documentation to support the amounts is provided and accurate.
 - Maintain a monthly submission schedule for reimbursements so that we remain timely in our submissions.
 - Review accounting postings to grants for accuracy so that correcting journal entries are kept to an absolute minimum.
2. Receipts – The Director of Business Operations, in conjunction with the Assistant Director of Business Operations, have developed and implemented a system for timely upload of receipts on a monthly basis to the general ledger. This system has been reviewed and approved by State Board of Accounts personnel during the current audit. Receipts have been posted to the ledger and are current as of December, 2018.
3. Monitoring of Controls – The Director of Business Operations in conjunction with the Grants Budget Manager will set up a process to identify or communicate corrective actions to improve controls. This will include monthly monitoring of grant reports for accuracy.
4. Cash Reconcilements – The Director of Business Operations/Business Office have performed reconcilements through January 2019 currently. We have developed and have implemented internal procedures to remain current on a monthly basis. Per State Board of Accounts directive for all School Districts, the January 2019 cash reconciliations have been uploaded to GATEWAY.

Completion Date: January 2019

John Kenny
(Signature)

Director of Business Operations
(Title)

3/21/19
(Date)



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Mr. John Kenny, Director of Business Operations
Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2018-002

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

Views of Responsible Official: This finding from the prior audit was presented to the corporation on June 21, 2018 for the audit period 7/1/14 to 6/30/16. Due to the timing of this audit, there was no time to correct the finding prior to the completion of the subsequent audit period covering 7/1/16 to 6/30/18. This finding has been remediated as of the completion date shown below.

Description of Corrective Action Plan:

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

Completion Date: July 1, 2018

Hattie Johnson
(Signature)

Food Service Director
(Title)

3-21-19
(Date)



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CORRECTIVE ACTION PLAN

FINDING 2018-003

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

Views of Responsible Official: This finding from the prior audit was presented to the corporation on June 21, 2018 for the audit period 7/1/14 to 6/30/16. Due to the timing of this audit, there was no time to correct the finding prior to the completion of the subsequent audit period covering 7/1/16 to 6/30/18. This finding has been remediated as of the completion date shown below.

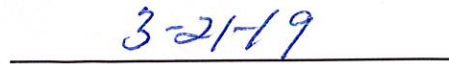
Description of Corrective Action Plan:

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

Completion Date: December 31, 2018


(Signature)


(Title)


(Date)



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Mr. John Kenny, Director of Business Operations
Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2018-004

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

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Director of Business Operations will modify the internal control policy with regards to 2 CFR 200.303. The food service Annual Financial report will be compiled by the food service director and reviewed by both the Assistant Director and Director of Business Operations. The annual Financial report will be reconciled to the Form 9.

Verification is an annual process that occurs between October 1st and December 15th of each year. A verification tracking form is being utilized during school year 2018-2019. We will continue use of this documentation to support the verification process. All necessary verification reports will be kept on file in both paper and electronic formatting.

Anticipated Completion Date: October 31, 2018

Hattie Johnson
(Signature)

Food Service Director
(Title)

3-21-19
(Date)



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Mr. John Kenny, Director of Business Operations
Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2018-005

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

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Director of Business Operations in conjunction with the Director of Food Services will develop a process to address internal controls with regards to all Free and Reduced Price Applications in compliance with 2 CFR 200.303. All changes of Free and Reduced status will be reviewed by the Director of Food Service and the Food Service Field Coordinator and will be documented in paper and electronic format.

Verification is an annual process that occurs between October 1st and December 15th of each year. A verification tracking form is being utilized during school year 2018-2019. We will continue use of this documentation to support the verification process. All necessary verification reports will be kept on file in both paper and electronic formatting.

Completion Date: October 31, 2018

Hattie Johnson
(Signature)

Food Service Director
(Title)

3-21-19
(Date)



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 Dr. Kathleen Hugo, Director of Special Education
 Mr. John Kenny, Director of Business Operations
 Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2018-006

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

Views of Responsible Official: This finding from the prior audit was presented to the corporation on June 21, 2018 for the audit period 7/1/14 to 6/30/16. Due to the timing of this audit, there was no time to correct the finding prior to the completion of the subsequent audit period covering 7/1/16 to 6/30/18. This finding has been remediated as of the completion date shown below.

Description of Corrective Action Plan:
 The Director of Business Operations has modified the procurement policy to comply with 2 CFR 200.320. Contracts are attached to all purchase orders generated with the requirements of 2 CFR 200.320. In addition, price or rate quotations obtained from an adequate number of sources are attached, if applicable. The Director of Special Education verifies that no vendors have been Suspended or Debarred prior to procurement approval.

Completion Date: December 31, 2018

Kathleen Hugo
 (Signature)

Director, Special Education
 (Title)

3-21-2019
 (Date)



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 Dr. Deb Prenkert, Director of Elementary Education
 Dr. Kathleen Hugo, Director of Special Education
 Mr. John Kenny, Director of Business Operations
 Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2018-007

Contact Person Responsible for Corrective Action: Bill Luther, Dr. Markay Winston & Laura Threlkeld
 Contact Phone Number: (812) 330-7700

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Grants Budget Manager has modified the internal control system to stay in compliance with 2 CFR 300.303 and 2 CFR 200.430(i). Personal Activity Reports are maintained by the Grants Budget Manager on a monthly basis and all expense reports related to Grants are sent to the Grants Budget Manager on a weekly basis for reconciliation purposes. All Certifications for a given Grant will be signed and dated in a timely manner.

Completion Date: October 31, 2018

 (Signature)

Asst. Supt.

 (Title)

3-19-19

 (Date)

Bill Luther

 (Signature)

Grant Coordinator

 (Title)

3-19-19

 (Date)

Laura Threlkeld

 (Signature)

Program Manager

 (Title)

3-19-19

 (Date)



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 Dr. Kathleen Hugo, Director of Special Education
 Mr. John Kenny, Director of Business Operations
 Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2018-008

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

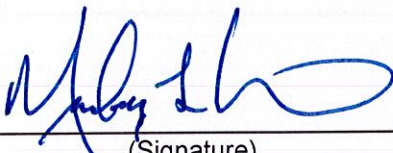
Views of Responsible Official: This finding from the prior audit was presented to the corporation on June 21, 2018 for the audit period 7/1/14 to 6/30/16. Due to the timing of this audit, there was no time to correct the finding prior to the completion of the subsequent audit period covering 7/1/16 to 6/30/18. This finding has been remediated as of the completion date shown below.

Description of Corrective Action Plan:

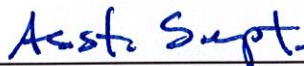
The Grants Budget Manager performs the following tasks:

- Reviews all grants reimbursement requests prior to submission. Ensures documentation supporting the amounts is provided and accurate.
- Maintains a monthly submission schedule for reimbursements so that we remain timely in our submissions.
- Reviews accounting postings on a weekly basis to grants for accuracy so that correcting journal entries are kept to an absolute minimum.

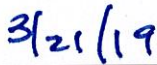
Completion Date: September 30, 2018



 (Signature)



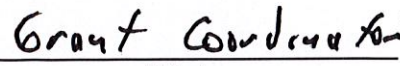
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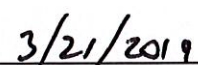
 (Date)



 (Signature)



 (Title)



 (Date)



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CORRECTIVE ACTION PLAN

FINDING 2018-009

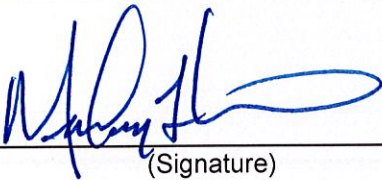
Contact Person Responsible for Corrective Action: Bill Luther & Dr. Markay Winston
Contact Phone Number: (812) 330-7700

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Grants Budget Manager has modified the internal control system to stay in compliance with 2 CFR 300.303 and 2 CFR 200.430(i). Personal Activity Reports are maintained by the Grants Budget Manager on a monthly basis and all expense reports related to Grants are sent to the Grants Budget Manager on a weekly basis for reconciliation purposes. All Certifications for a given Grant will be signed and dated in a timely manner.

Completion Date: October 31, 2018



(Signature)

Asst. Supt.

(Title)

3/21/19

(Date)



(Signature)

Grant Coordinator

(Title)

3/21/2019

(Date)



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Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2018-010

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

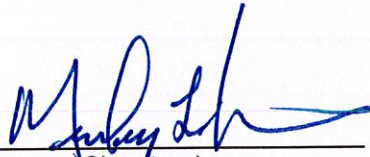
Views of Responsible Official: This finding from the prior audit was presented to the corporation on June 21, 2018 for the audit period 7/1/14 to 6/30/16. Due to the timing of this audit, there was no time to correct the finding prior to the completion of the subsequent audit period covering 7/1/16 to 6/30/18. This finding has been remediated as of the completion date shown below.

Description of Corrective Action Plan:

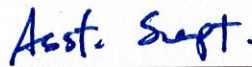
The Grants Budget Manager performs the following tasks:

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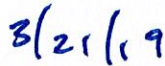
Completion Date: September 30, 2018



(Signature)



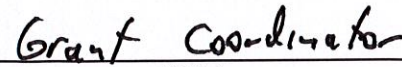
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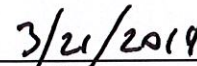
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(Signature)



(Title)



(Date)



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CORRECTIVE ACTION PLAN

FINDING 2018-011

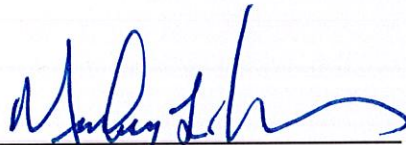
Contact Person Responsible for Corrective Action: Bill Luther & Dr. Markay Winston
Contact Phone Number: (812) 330-7700

Views of Responsible Official: This finding from the prior audit was presented to the corporation on June 21, 2018 for the audit period 7/1/14 to 6/30/16. Due to the timing of this audit, there was no time to correct the finding prior to the completion of the subsequent audit period covering 7/1/16 to 6/30/18. This finding has been remediated as of the completion date shown below.

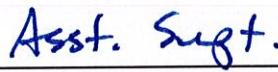
Description of Corrective Action Plan:

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

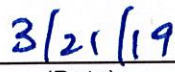
Completion Date: December 31, 2018



(Signature)



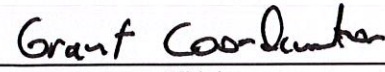
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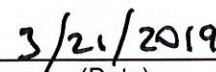
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(Signature)



(Title)



(Date)



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Mr. John Kenny, Director of Business Operations
Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2018-012

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

Views of Responsible Official: This finding from the prior audit was presented to the corporation on June 21, 2018 for the audit period 7/1/14 to 6/30/16. Due to the timing of this audit, there was no time to correct the finding prior to the completion of the subsequent audit period covering 7/1/16 to 6/30/18. This finding has been remediated as of the completion date shown below.

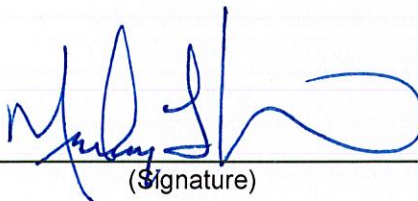
Description of Corrective Action Plan:

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

The Corporation has modified its Test Security Protocol to be in line with the Indiana Assessment Program Manual, Chapter 13, Section 9, Part D.

The Corporation Test Coordinator will provide school personnel rosters of those mandated for training and obtain signatures of personnel for test compliance to agree to the personnel rosters.

Completion Date: December 31, 2018


(Signature)

Asst. Supt
(Title)

3/22/19
(Date)


(Signature)

Grant Coordinator
(Title)

3/22/2019
(Date)



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CORRECTIVE ACTION PLAN

FINDING 2018-013

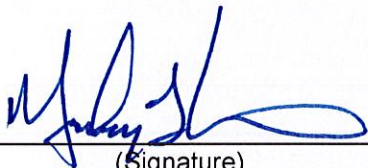
Contact Person Responsible for Corrective Action: Bill Luther & Dr. Markay Winston
 Contact Phone Number: (812) 330-7700

Views of Responsible Official: This finding from the prior audit was presented to the corporation on June 21, 2018 for the audit period 7/1/14 to 6/30/16. Due to the timing of this audit, there was no time to correct the finding prior to the completion of the subsequent audit period covering 7/1/16 to 6/30/18. This finding has been remediated as of the completion date shown below.

Description of Corrective Action Plan:

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

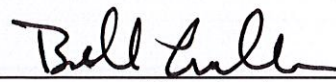
Completion Date: October 31, 2018



 (Signature)
 Asst. Supt.

 (Title)
 3/21/17

 (Date)



 (Signature)
 Grant Coordinator

 (Title)
 3/21/2017

 (Date)



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CORRECTIVE ACTION PLAN

FINDING 2018-014

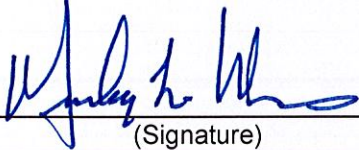
Contact Person Responsible for Corrective Action: Bill Luther & Dr. Markay Winston
Contact Phone Number: (812) 330-7700

Views of Responsible Official: This finding from the prior audit was presented to the corporation on June 21, 2018 for the audit period 7/1/14 to 6/30/16. Due to the timing of this audit, there was no time to correct the finding prior to the completion of the subsequent audit period covering 7/1/16 to 6/30/18. This finding has been remediated as of the completion date shown below.

Description of Corrective Action Plan:

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

Completion Date: December 31, 2018


(Signature)

Asst. Supt
(Title)

3/21/19
(Date)


(Signature)

Grant Coordinator
(Title)

3/21/2019
(Date)



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CORRECTIVE ACTION PLAN

FINDING 2018-015

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

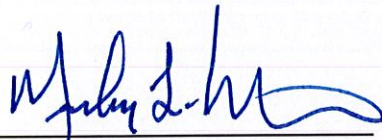
Views of Responsible Official: This finding from the prior audit was presented to the corporation on June 21, 2018 for the audit period 7/1/14 to 6/30/16. Due to the timing of this audit, there was no time to correct the finding prior to the completion of the subsequent audit period covering 7/1/16 to 6/30/18. This finding has been remediated as of the completion date shown below.

Description of Corrective Action Plan:

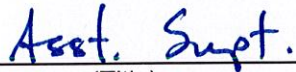
The Grants Budget Manager will perform the following tasks:

- Reviews all grants reimbursement requests prior to submission. Ensures documentation supporting the amounts is provided and accurate.
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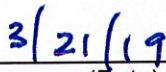
Completion Date: September 30, 2018



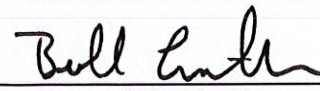
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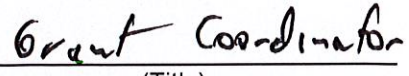
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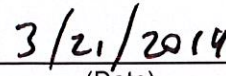
(Date)



(Signature)



(Title)



(Date)



MONROE COUNTY
COMMUNITY SCHOOL CORPORATION

ENGAGE. EMPOWER. EDUCATE.

Indiana "A" School Corporation
2012, 2013, 2014, 2015, 2017

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Dr. Andrea Mobley, Asst. Superintendent for HR and Operations
Dr. Markay Winston, Asst. Superintendent for Curriculum and Instruction
Dr. Deb Prenkert, Director of Elementary Education
Dr. Kathleen Hugo, Director of Special Education
Mr. John Kenny, Director of Business Operations
Mr. Tim Pritchett, Director of Technology

CORRECTIVE ACTION PLAN

FINDING 2018-016

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

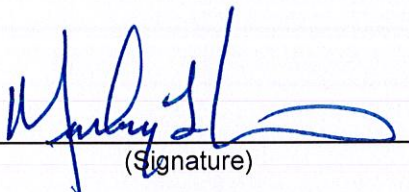
Views of Responsible Official: This finding from the prior audit was presented to the corporation on June 21, 2018 for the audit period 7/1/14 to 6/30/16. Due to the timing of this audit, there was no time to correct the finding prior to the completion of the subsequent audit period covering 7/1/16 to 6/30/18. This finding has been remediated as of the completion date shown below.

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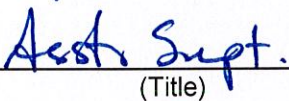
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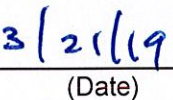
Completion Date: September 30, 2018



(Signature)



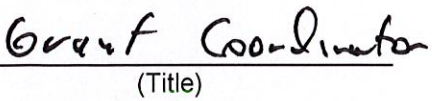
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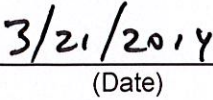
(Date)



(Signature)



(Title)



(Date)

OTHER REPORTS

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