

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

YORKTOWN COMMUNITY SCHOOLS

DELAWARE COUNTY, INDIANA

July 1, 2017 to June 30, 2019



**FILED**

01/03/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kara Schoch	07-01-17 to 06-30-20
Superintendent of Schools	Dr. Gregory Hinshaw	07-01-17 to 06-30-21
President of the School Board	Mark Clevenger Pat LaVelle Tom Simpson	01-01-17 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE YORKTOWN COMMUNITY SCHOOLS, DELAWARE COUNTY, INDIANA

This report is supplemental to our audit report of the Yorktown Community Schools (School Corporation), for the period from July 1, 2017 to June 30, 2019. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the School Corporation. It should be read in conjunction with our Financial Statement Audit Report of the School Corporation, which provides our opinion on the School Corporation's financial statement. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Result and Comment, incorporated within this report, was not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

December 9, 2019

YORKTOWN COMMUNITY SCHOOLS  
AUDIT RESULT AND COMMENT

**PREPAID SCHOOL MEAL ACCOUNTS**

The balance of the Prepaid School Lunch fund was not equal to the total of the individual meal accounts. The variances are as noted:

	Balance June 30, 2018	Balance June 30, 2019
Prepaid School Lunch fund	\$ 73,318	\$ 74,852
Total of Individual Meal Accounts	24,146	26,834
Difference	\$ 49,172	\$ 48,018

*Criteria*

When a student puts money into their individual meal account, it should not be considered income to the child nutrition program until that student goes through the lunch line and charges a meal to their account. Therefore, while money is in the student's individual account, the balance should not be included in Fund 800 School Lunch. A school should set up a clearing account with the fund number of 8400 Prepaid School Lunch Accounts, which is included in Chapter 4 of the State Board of Accounts Uniform Compliance Guidelines for Indiana Public School Corporations. When a student brings in a deposit the receipt should be recorded to fund 8400 using receipt account 1630 Special Functions. After the student has charged meals, you should disburse the amount charged from 8400 using expenditure account Services and receipt this into fund 800 using the Food Services receipt accounts 1611-1623 at the time established in a written school policy to ensure accurate monthly reporting. At this point the receipts are considered program income and should be included on any reports that are required to be completed. Also, on a monthly basis it is required that the balance of the 8400 fund be reconciled with the total of the individual meal accounts. (The School Bulletin and Uniform Compliance Guidelines, February 2019)



# Yorktown Community Schools

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Dr. Gregory Hinshaw,  
Superintendent

Dr. David B. Sturgeon,  
Director of Education  
Initiatives

Kara S. Schoch,  
Business  
Manager/Treasurer

Brooke Crowder,  
Deputy Treasurer

Kristin Comp,  
Accounts Payable

Bev LaVelle,  
Administrative  
Assistant/STN  
Coordinator

Board of  
School Trustees

Ted Johnson

Ryan Kelly

Pat LaVelle

Elizabeth Rowray

Tom Simpson



*Home of the Tigers!*

## OFFICIAL RESPONSE TO AUDIT RESULTS AND COMMENTS

### PREPAID SCHOOL MEAL ACCOUNTS

Yorktown Community Schools will reconcile the balance of the Prepaid School Lunch Accounts Fund 8400 with the total of the individual meal accounts on a monthly basis beginning December 2019. Upon approval of board resolution, a transfer will be made for the June 30, 2019 variance from the Prepaid School Lunch Accounts Fund 8400 to the School Lunch Fund 800.

YORKTOWN COMMUNITY SCHOOLS  
EXIT CONFERENCE

The contents of this report were discussed on December 9, 2019, with Kara Schoch, Treasurer; Dr. Gregory Hinshaw, Superintendent of Schools; Tom Simpson, President of the School Board; and Pat LaVelle, School Board member.