



**STATE OF INDIANA**  
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January 27, 2020

Charter School Board  
Southeast Neighborhood School of Excellence, Inc.  
1601 S. Barth Avenue  
Indianapolis, IN 46203

We have reviewed the Supplemental Audit Report for Southeast Neighborhood School of Excellence, Inc., prepared by Donovan CPAs, Independent Public Accountants, for the period July 1, 2018 to June 30, 2019. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the finding in the report. Page 3 contains one audit result and comment. Management's response is on page 5.

The Supplemental Audit Report and associated audited Financial Statements are filed in our office as a matter of public record.

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

SUPPLEMENTAL AUDIT REPORT OF  
**SOUTHEAST NEIGHBORHOOD SCHOOL  
OF EXCELLENCE, INC.**

MARION COUNTY, INDIANA

July 1, 2018 to June 30, 2019



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**SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE, INC.**  
**MARION COUNTY, INDIANA**  
**School Officials**  
**July 1, 2018 to June 30, 2019**

<b><u>Office</u></b>	<b><u>Official</u></b>	<b><u>Term</u></b>
President of Board of Directors	Vacant Jessica Ballard-Barnett	06/30/18 – 08/26/18 08/27/18 – 06/30/19
Head of School	Kristie Sweeney	07/01/18 – 06/30/19
Treasurer	Diane Greaney	07/01/18 – 06/30/19



# Donovan CPAs

The Board of Directors  
Southeast Neighborhood School of Excellence, Inc.

We have audited the financial statements of Southeast Neighborhood School of Excellence, Inc. (the "School") as of and for the year ended June 30, 2019 and have issued our report thereon dated December 18, 2019. As part of our audit, we tested the School's compliance with provisions of the *Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools* issued by the Indiana State Board of Accounts and related provisions of laws, regulations, contracts and grant agreements. Reported in the Audit Results and Comments are matters where we believe the School was not in compliance with those provisions.

DONOVAN

Indianapolis, Indiana  
December 18, 2019

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**SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE, INC.**  
**MARION COUNTY, INDIANA**  
**Audit Results and Comments**  
**July 1, 2018 to June 30, 2019**

**REQUIRED REPORTS**

We reviewed both biannual Form 9 reports filed by the School for the fiscal year. Although the ending cash balance per the Form 9 agreed to the ending cash balance per the School's trial balance, individual funds did not reflect actual activity in those funds during the year. Certain principal and interest payments on notes payable were allocated to the Child Nutrition Program fund, none of which were valid program expenses. These expenses were not claimed as reimbursable under federal programs, however, the fund reporting on Form 9 was incorrect.

Charter schools are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Charter schools shall file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 10)

**SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE, INC.**  
**MARION COUNTY, INDIANA**  
**Exit Conference**  
**July 1, 2018 to June 30, 2019**

The contents of this report were discussed on December 11, 2019, with Diane Greaney (Treasurer). The Official Response has been made a part of this report and may be found on page 5.



**Southeast Neighborhood School of Excellence**  
**1601 S. Barth Avenue**  
**Indianapolis, Indiana 46203**

**Phone: 317-423-0204 Fax: 631-4401**  
**[www.senseindy.org](http://www.senseindy.org)**

December 18, 2019

The Southeast Neighborhood School of Excellence, Inc., (SENSE) is aware of the Fund 9 reporting difference. SENSE will work with our bookkeeper during the 2019 – 2020 school year to ensure accurate Form 9 reporting.