

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF

SOUTHWEST DUBOIS COUNTY  
SCHOOL CORPORATION  
DUBOIS COUNTY, INDIANA

July 1, 2018 to June 30, 2020



**FILED**

05/20/2021



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Allison Pund	07-01-18 to 06-30-21
Superintendent of Schools	Timothy LaGrange	07-01-18 to 06-30-21
President of the School Board	Christopher Neu Jon Menke	07-01-18 to 12-31-18 01-01-19 to 06-30-21



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF THE SOUTHWEST DUBOIS COUNTY  
SCHOOL CORPORATION, DUBOIS COUNTY, INDIANA

This report is supplemental to our audit report of the Southwest Dubois County School Corporation (School Corporation), for the period from July 1, 2018 to June 30, 2020. 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 opinions 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

May 17, 2021

SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION  
AUDIT RESULT AND COMMENT

**PREPAID SCHOOL MEAL ACCOUNTS**

*Condition and Context*

The School Corporation was not reconciling the balance of the Prepaid Food fund with the total of the individual students' meal accounts. The total of the students' meal accounts was \$10,328 less than the Prepaid Food fund balance as of June 30, 2019, and \$19,147 less than the Prepaid Food fund balance as of June 30, 2020. This was the result of incorrect monthly transfers from the Prepaid Food fund to the School Lunch fund during the audit period.

*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 Fund 8400 using expenditure account 31900 Other Food 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 Fund 8400 be reconciled with the total of the individual meal accounts. (The School Bulletin and Uniform Compliance Guidelines, February 2019)

SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on May 17, 2021, with Timothy LaGrange, Superintendent of Schools; Jon Menke, President of the School Board; and Allison Pund, Treasurer.