

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

BEECH GROVE CITY SCHOOLS

MARION COUNTY, INDIANA

July 1, 2018 to June 30, 2020



FILED
07/02/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Cathy Statzer Kathy Comado	07-01-18 to 05-14-21 05-15-21 to 06-30-21
Superintendent of Schools	Paul A. Kaiser, Ph.D. (Vacant) Dr. Laura Hammack	07-01-18 to 03-31-21 04-01-21 to 05-31-21 06-01-21 to 06-30-21
President of the School Board	Christa Smiley April McManus	01-01-18 to 12-31-18 01-01-19 to 12-31-21



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TO: THE OFFICIALS OF THE BEECH GROVE CITY SCHOOLS, MARION COUNTY, INDIANA

This report is supplemental to our audit report of the Beech Grove City Schools (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 Statements Audit Report of the School Corporation, which provides our opinions on the School Corporation's financial statements. This report may be found at 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

June 15, 2021

BEECH GROVE CITY SCHOOLS
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCES

Condition and Context

The financial statement presented for audit included the following funds with overdrawn cash balances at June 30, 2019 and 2020:

Fund	Amount Overdrawn 06-30-19	Amount Overdrawn 06-30-20
Construction Referendum Construction	\$ -	\$ (47,420)
Common School Loan C0004 CE	-	(8,322)
Curricular Materials Rental	-	(192,387)
Construction Fund	(111,625)	-
MS Cheer	-	(192)
MS Athletic Donations	-	(261)
Payroll Clearing Account	-	(44,167)

Funds with overdrawn cash balances as a result of grants awaiting reimbursements were not included in the table above.

Criteria

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

BEECH GROVE CITY SCHOOLS
EXIT CONFERENCE

The contents of this report were discussed on June 10, 2021, with Dr. Laura Hammack, Superintendent of Schools; April McManus, President of the School Board; Cathy Statzer, former Treasurer; Kathy Comado, Treasurer; and Dr. Tom Keeley, Assistant Superintendent of Business/Finance.