



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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March 14, 2023

To: The Officials of the Rossville Consolidated School District
Rossville Consolidated School District
1 Robert Egly Dr.
Rossville, IN 46065

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Rossville Consolidated School District. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2020 to June 30, 2022. Per the *Independent Auditor's Report*, the financial statements included in the report present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2022, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2020 to June 30, 2022 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

We call your attention to the findings included in the report on pages 38 through 40. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 41 and 42.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for Rossville Consolidated School District was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
Clinton County, Indiana

FINANCIAL STATEMENT
As of June 30, 2022, and for the
period of July 1, 2020 through June 30, 2022

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
Clinton County, Indiana

FINANCIAL STATEMENT
As of June 30, 2022, and for the
period of July 1, 2020 through June 30, 2022

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ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2020 through June 30, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Mandi Pennington	07-01-20 to 06-30-22
Superintendent of Schools	James W. Hanna	07-01-20 to 06-30-22
President of the School Board	Joseph L. Hufford	07-01-20 to 06-30-22

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Rossville Consolidated School District
Clinton County, Indiana

Report on the Audit of the Financial Statement***Opinions***

We have audited the accompanying statement of receipts, disbursements, other financing sources (uses) and cash and investment balances of Rossville Consolidated School District (the School Corporation) as of June 30, 2022 and for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2022, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2020 to June 30, 2022 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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 of the School Corporation as of June 30, 2022, or changes in net position for the period of July 1, 2020 to June 30, 2022.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 to the financial statement, the financial statement is prepared by the School Corporation 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.

(Continued)

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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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) as described in Note 1, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and are not a required part of the financial statement.

(Continued)

The Schedule of Expenditures of Federal Awards 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 themselves, 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 as a whole.

Other Information

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Other Information Schedules, and State Reporting Information, marked as unaudited on the table of contents, but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 8, 2023, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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.


Crowe LLP

Indianapolis, Indiana
March 8, 2023

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2022 and for the period July 1, 2020 through June 30, 2022

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
Education Fund	\$ 894,881	\$ 6,284,421	\$ 5,492,535	\$ (921,777)	\$ 764,990	\$ 6,666,604	\$ 5,398,131	\$ (983,180)	\$ 1,050,283
Debt Service	422,299	1,120,942	1,086,490	-	456,751	1,290,775	1,454,000	(42,691)	250,835
Operations Fund	340,400	1,581,336	2,130,236	933,496	724,996	1,546,471	2,448,368	990,091	813,190
Local Rainy Day Fund	985,000	-	331,663	-	653,337	-	-	331,663	985,000
Construction Fund	50,116	4,505	293,227	1,500,000	1,261,394	751	753,269	(331,663)	177,213
Food Services Fund	35,654	496,365	471,127	-	60,892	698,106	538,734	-	220,264
Book Rental Fund	(87,390)	163,700	48,405	-	27,905	114,856	93,388	42,691	92,064
Child Care Program	75,680	32,207	35,559	-	72,328	52,632	43,567	-	81,393
Donations To District	5,000	-	-	-	5,000	-	-	-	5,000
Governor'S Work Ethic Pro	13	-	-	-	13	-	-	-	13
Healthy Communities Clinton Co.	-	3,000	3,000	-	-	-	-	-	-
Whin Elearning Award	-	-	-	-	-	59,497	59,497	-	-
Extra-Curricular Activities	-	51,735	51,521	-	214	108,162	108,376	-	-
Preventing Youth Suicide	-	-	-	-	-	16,362	-	-	16,362
Moore Educational Fund	7,291	2,000	1,500	-	7,791	2,120	2,000	-	7,911
Donations 2020	-	906	400	-	506	-	-	-	506
Taylor Rader Dance Scholarship	268	-	-	-	268	-	-	-	268
Luella And Everett Davis Schol	582	-	-	-	582	807	-	-	1,389
10/11 Gifted/Talented	124	-	124	-	-	-	-	-	-
Drug Free Clinton County	1,884	810	1,075	-	1,619	-	949	-	670
State Medicaid	16,030	2,022	17,454	(599)	(1)	2,686	-	(1,663)	1,022
Secured Schools Safety Grant	(30,472)	48,900	16,445	-	1,983	80,178	93,274	-	(11,113)
Non-English Speaking Program	480	-	-	-	480	-	-	-	480
Nesp Salary	-	-	-	-	-	1,709	1,326	-	383
Career And Tech Perf Grant	2,599	-	-	-	2,599	-	-	-	2,599
Teacher App Grant	-	34,714	34,714	-	-	34,593	34,593	-	-
High Ability	884	23,324	24,105	-	103	25,443	23,876	-	1,670
State Connectivity Grant	12,077	15,818	13,217	-	14,678	12,760	13,680	-	13,758
Senator David Ford Technology	-	-	-	-	-	26,250	49,372	1,268	(21,854)
Title I	(20,520)	83,771	91,394	22,140	(6,003)	69,156	90,888	23,347	(4,388)
Title I Fy 18/19	1,423	1	-	-	1,424	-	-	-	1,424
P.L. 101-476 Fy 18/19	-	208,321	208,321	-	-	186,108	203,802	-	(17,694)
Special Ed. Pre-School	-	8,240	8,240	-	-	8,199	8,199	-	-
Stop School Violence Grant	-	-	-	-	-	3,500	9,699	-	(6,199)
Title Iv	-	3,210	9,691	-	(6,481)	19,784	13,309	-	(6)
Federal Medicaid	44,488	8,711	53,198	-	1	7,082	-	-	7,083
Federal Prog Ti li Part A	-	22,140	-	(22,140)	-	39,668	16,321	(23,347)	-
American Rescue Plan (Arp) 611	-	-	-	-	-	-	3,002	-	(3,002)
American Rescue Plan (Arp) 619	-	-	-	-	-	-	1,500	-	(1,500)
ESSER III	-	-	-	-	-	-	54,285	-	(54,285)

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2022 and for the period July 1, 2020 through June 30, 2022

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
ESSER II	\$ -	\$ -	\$ 33,843	\$ -	\$ (33,843)	\$ 35,329	\$ 235,621	\$ -	\$ (234,135)
ESSER I	-	86,784	96,963	-	(10,179)	10,204	25	-	-
Fema - Covid 2020 Relief	-	-	-	-	-	-	18,999	-	(18,999)
Prepaid Lunch	18,362	18,198	2,205	-	34,355	(7,049)	371	-	26,935
Federal Tax	-	368,397	368,397	-	-	385,634	385,634	-	-
Social Security	-	372,443	372,443	-	-	385,129	385,129	-	-
State Tax	-	150,677	150,677	-	-	159,622	159,622	-	-
County Adjusted Gross Income	-	96,093	96,093	-	-	101,880	101,880	-	-
Teacher Retirement	-	-	-	-	-	57	-	-	57
Perf	-	20,237	20,237	-	-	21,444	21,444	-	-
Annuities	-	126,091	126,091	-	-	102,703	102,703	-	-
Garnishments	-	28,372	28,372	-	-	17,552	17,552	-	-
American Fidelity	576	67,587	67,851	-	312	66,743	67,158	-	(103)
Group Insurance-Anthem	13,708	247,912	253,184	-	8,436	259,428	249,247	(1)	18,616
Group Insurance - Nis Life	-	126	126	-	-	124	125	1	-
Group Ins - Nis Ltd	-	82	79	-	3	78	81	-	-
Group Insurance - Colonial	-	2,933	2,746	-	187	2,073	2,074	-	186
Group Insurance - Aflac	-	320	320	-	-	320	320	-	-
Vsp - Group Ins.	-	739	757	-	(18)	311	292	-	1
United Fund	-	767	585	-	182	240	422	-	-
Rcta	-	14,954	14,954	-	-	1,528	1,528	-	-
Group Ins. - Delta Dental	16	27,055	27,003	-	68	25,525	25,588	-	5
Anthem Vision - Section 125	48	7,597	7,618	-	27	7,190	7,164	-	53
Totals	\$ 2,791,501	\$ 11,838,463	\$ 12,094,185	\$ 1,511,120	\$ 4,046,899	\$ 12,650,324	\$ 13,300,384	\$ 6,516	\$ 3,403,355

See notes to financial statement.

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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 (GAAP), 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. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

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.

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.

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.

Temporary loans. Amounts received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

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 services. 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.

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

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:

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.

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 School Corporation itself.

NOTE 2 – RECLASSIFICATION

Certain prior year balances have been reclassified to conform to the current fiscal year presentation. The reclassifications had no effect on total opening cash balances. The clearing funds which were previously reported in the aggregate amount of \$14,348 at June 30, 2020, has been reclassified to the following individual fund balances at July 1, 2020 to reflect the nature of the clearing fund activity as follows:

	Amount
American Fidelity	\$ 576
Group Insurance-Anthem	13,708
Group Insurance-Delta Dental	16
Anthem Vision - Section 125	48
	<u>\$ 14,348</u>

NOTE 3 - 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 4 - 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 December 31 of the year preceding the budget year or January 15 of the budget year if the School Corporation is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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.

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

NOTE 5 - 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.

The School Corporation held cash deposits with financial institutions that maintained FDIC and PDIF coverages, as applicable. The School Corporation did not hold investments for the period under audit.

NOTE 6 - 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

The School Corporation has purchased insurance to address the risks described above.

NOTE 7 - CASH BALANCE DEFICITS

The financial statement contain some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2020, and 2021. Deficits in other fund balances, including the Vsp. – Group Insurance and American Fidelity funds, were the result of disbursements exceeding receipts due to under-estimating current requirements for some funds. These deficits are to be prepaid from future receipts.

NOTE 8 - HOLDING CORPORATION

The School Corporation has entered into a capital lease with the Rossville Consolidated School District 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 for the period July 1, 2020 to June 30, 2021 totaled \$995,500. Lease payments for the period July 1, 2021 to June 30, 2022 totaled \$1,454,000.

(Continued)

NOTE 9 - PENSION PLANS

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

INPRS 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. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid.

Teachers' Retirement Fund

Plan Descriptions

The Indiana Teachers' Hybrid Plan (TRF Hybrid) consists of two components: Indiana Teachers' Pre-1996 Defined Benefit Account (Teachers' Pre-1996 DB) or Indiana Teachers' 1996 Defined Benefit Account (Teachers' 1996 DB) the monthly employer-funded defined benefit components, along with the Indiana Teachers' Defined Contribution Account (TRF DC), the defined contribution component. Generally, members hired before 1996 participate in the Teachers' Pre-1996 DB and members hired after 1995 participate in the Teachers' 1996 DB.

The Teachers' 1996 DB is a cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. All legally qualified and regularly employed licensed teachers serving in State of Indiana public schools are eligible to participate in the Teachers' 1996 DB.

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

NOTE 9 - PENSION PLANS (Continued)

The Teachers' Pre-1996 DB is a pay-as-you-go, cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. Membership in the Teachers' Pre-1996 DB is closed to new entrants.

The TRF DC is a multiple-employer defined contribution plan providing supplemental retirement benefits to Teachers' 1996 DB and Teachers' Pre-1996 DB members.

The Retirement Savings Plan for Public Teachers (My Choice) is a multiple-employer defined contribution plan. New employees hired after June 30, 2019, have a one-time election to join either the TRF Hybrid plan that is not closed to new entrants or the My Choice plan.

All these plans are administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3, and IC 5-10.4) and administrative code (35 IAC 14), which govern most requirements of the system and give the School Corporation authority to contribute to the plan when applicable.

Financial Report

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. (844) 464-6777

Contributions

The School Corporation contributes the employer's share to Teachers' 1996 DB 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. These contributions are determined by the INPRS Board based on actuarial valuation. 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 (Teachers' Pre-1996 DB) is an obligation of, and is paid by, the State of Indiana.

Contributions for the defined contribution component of TRF Hybrid are determined by statute and the INPRS Board at 3 percent of covered payroll. The employer may choose to make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

My Choice plan is funded with employer contributions and member contributions. The employer contributions must equal the contribution rate for monthly employer-funded defined benefit components of TRF Hybrid. The amount deposited into the employer contribution subaccount for the member is the normal cost of participation. The variable rate contribution can be no less than 3 percent. Member contributions are determined by statute and the Board at 3 percent of covered payroll. The employer must make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

SUPPLEMENTARY INFORMATION

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Education Fund	Debt Service	Operations Fund	Local Rainy Day Fund	Construction Fund	Food Services Fund	Book Rental Fund	Child Care Program	Donations To District	Governor'S Work Ethic Pro	Healthy Communities Clinton Co.
Cash and investments - beginning	\$ 894,881	\$ 422,299	\$ 340,400	\$ 985,000	\$ 50,116	\$ 35,654	\$ (87,390)	\$ 75,680	\$ 5,000	\$ 13	\$ -
Receipts:											
Local sources	107,323	1,112,628	1,549,522	-	25	99,059	142,120	32,207	-	-	3,000
Intermediate sources	244	-	-	-	-	-	-	-	-	-	-
State sources	6,174,214	-	29,513	-	-	7,890	21,580	-	-	-	-
Federal sources	-	-	-	-	-	380,367	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,640	8,314	2,301	-	4,480	9,049	-	-	-	-	-
Total receipts	6,284,421	1,120,942	1,581,336	-	4,505	496,365	163,700	32,207	-	-	3,000
Disbursements:											
Instruction	4,082,843	-	-	-	-	-	-	-	-	-	-
Support services	1,230,819	-	1,991,804	-	-	-	48,405	2,726	-	-	3,000
Noninstructional services	178,873	-	-	-	-	469,044	-	32,833	-	-	-
Facilities acquisition and construction	-	-	138,432	-	293,227	2,083	-	-	-	-	-
Debt services	-	1,086,490	-	331,663	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,492,535	1,086,490	2,130,236	331,663	293,227	471,127	48,405	35,559	-	-	3,000
Excess (deficiency) of receipts over disbursements	791,886	34,452	(548,900)	(331,663)	(288,722)	25,238	115,295	(3,352)	-	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	1,500,000	-	-	-	-	-	-
Sale of capital assets	-	-	11,120	-	-	-	-	-	-	-	-
Transfers in	599	-	922,376	-	-	-	-	-	-	-	-
Transfers out	(922,376)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(921,777)	-	933,496	-	1,500,000	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(129,891)	34,452	384,596	(331,663)	1,211,278	25,238	115,295	(3,352)	-	-	-
Cash and investments - ending	\$ 764,990	\$ 456,751	\$ 724,996	\$ 653,337	\$ 1,261,394	\$ 60,892	\$ 27,905	\$ 72,328	\$ 5,000	\$ 13	\$ -

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Whin Elearning Award	Extra-Curricular Activities	Preventing Youth Suicide	Moore Educational Fund	Donations 2020	Taylor Rader Dance Scholarship	Luella And Everett Davis Schol	10/11 Gifted/Talented	Drug Free Clinton County	State Medicaid	Secured Schools Safety Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 7,291	\$ -	\$ 268	\$ 582	\$ 124	\$ 1,884	\$ 16,030	\$ (30,472)
Receipts:											
Local sources	-	51,735	-	2,000	906	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	810	2,022	48,900
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	51,735	-	2,000	906	-	-	-	810	2,022	48,900
Disbursements:											
Instruction	-	51,521	-	-	400	-	-	-	-	17,454	-
Support services	-	-	-	-	-	-	-	-	1,075	-	16,445
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	1,500	-	-	-	124	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	51,521	-	1,500	400	-	-	124	1,075	17,454	16,445
Excess (deficiency) of receipts over disbursements	-	214	-	500	506	-	-	(124)	(265)	(15,432)	32,455
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(599)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(599)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	214	-	500	506	-	-	(124)	(265)	(16,031)	32,455
Cash and investments - ending	\$ -	\$ 214	\$ -	\$ 7,791	\$ 506	\$ 268	\$ 582	\$ -	\$ 1,619	\$ (1)	\$ 1,983

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Non-English Speaking Program	Nesp Salary	Career And Tech Perf Grant	Teacher App Grant	High Ability	State Connectivity Grant	Senator David Ford Technology	Title I	Title I Fy 18/19	P.L. 101-476 Fy 18/19	Special Ed. Pre- School
Cash and investments - beginning	\$ 480	\$ -	\$ 2,599	\$ -	\$ 884	\$ 12,077	\$ -	\$ (20,520)	\$ 1,423	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	1	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	34,714	23,324	15,818	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	83,771	-	208,321	8,240
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	34,714	23,324	15,818	-	83,771	1	208,321	8,240
Disbursements:											
Instruction	-	-	-	34,714	24,105	-	-	91,394	-	208,321	8,240
Support services	-	-	-	-	-	13,217	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	34,714	24,105	13,217	-	91,394	-	208,321	8,240
Excess (deficiency) of receipts over disbursements	-	-	-	-	(781)	2,601	-	(7,623)	1	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	22,140	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	22,140	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(781)	2,601	-	14,517	1	-	-
Cash and investments - ending	\$ 480	\$ -	\$ 2,599	\$ -	\$ 103	\$ 14,678	\$ -	\$ (6,003)	\$ 1,424	\$ -	\$ -

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Stop School Violence Grant	Title Iv	Federal Medicaid	Federal Prog Ti li Part A	American Rescue Plan (Arp) 611	American Rescue Plan (Arp) 619	ESSER III	ESSER II	ESSER I	Fema - Covid 2020 Relief	Prepaid Lunch
Cash and investments - beginning	\$ -	\$ -	\$ 44,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,362
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	3,210	5,211	22,140	-	-	-	-	86,784	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	3,500	-	-	-	-	-	-	-	18,198
Total receipts	-	3,210	8,711	22,140	-	-	-	-	86,784	-	18,198
Disbursements:											
Instruction	-	2,520	53,198	-	-	-	-	33,843	96,963	-	-
Support services	-	7,171	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	2,205
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	9,691	53,198	-	-	-	-	33,843	96,963	-	2,205
Excess (deficiency) of receipts over disbursements	-	(6,481)	(44,487)	22,140	-	-	-	(33,843)	(10,179)	-	15,993
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(22,140)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(22,140)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(6,481)	(44,487)	-	-	-	-	(33,843)	(10,179)	-	15,993
Cash and investments - ending	\$ -	\$ (6,481)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ (33,843)	\$ (10,179)	\$ -	\$ 34,355

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Federal Tax	Social Security	State Tax	County Adjusted Gross Income	Teacher Retirement	Perf	Annuities	Garnishments	American Fidelity	Group Insurance- Anthem	Group Insurance - Nis Life
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576	\$ 13,708	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	368,397	372,443	150,677	96,093	-	20,237	126,091	28,372	67,587	247,912	126
Total receipts	368,397	372,443	150,677	96,093	-	20,237	126,091	28,372	67,587	247,912	126
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	368,397	372,443	150,677	96,093	-	20,237	126,091	28,372	67,851	253,184	126
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	368,397	372,443	150,677	96,093	-	20,237	126,091	28,372	67,851	253,184	126
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	(264)	(5,272)	-
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	-	-	-	-	-	-	-	-	(264)	(5,272)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312	\$ 8,436	\$ -

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Group Ins - Nis Ltd	Group Insurance - Colonial	Group Insurance - Aflac	Vsp - Group Ins.	United Fund	Rcta	Group Ins. - Delta Dental	Anthem Vision - Section 125	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16	\$ 48	\$ 2,791,501
Receipts:									
Local sources	-	-	-	-	-	-	-	-	3,100,526
Intermediate sources	-	-	-	-	-	-	-	-	244
State sources	-	-	-	-	-	-	-	-	6,358,785
Federal sources	-	-	-	-	-	-	-	-	798,044
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	82	2,933	320	739	767	14,954	27,055	7,597	1,580,864
Total receipts	82	2,933	320	739	767	14,954	27,055	7,597	11,838,463
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	4,705,516
Support services	-	-	-	-	-	-	-	-	3,314,662
Noninstructional services	-	-	-	-	-	-	-	-	680,750
Facilities acquisition and construction	-	-	-	-	-	-	-	-	433,742
Debt services	-	-	-	-	-	-	-	-	1,418,153
Nonprogrammed charges	79	2,746	320	757	585	14,954	27,003	7,618	1,541,362
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	79	2,746	320	757	585	14,954	27,003	7,618	12,094,185
Excess (deficiency) of receipts over disbursements	3	187	-	(18)	182	-	52	(21)	(255,722)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	1,500,000
Sale of capital assets	-	-	-	-	-	-	-	-	11,120
Transfers in	-	-	-	-	-	-	-	-	945,115
Transfers out	-	-	-	-	-	-	-	-	(945,115)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	1,511,120
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3	187	-	(18)	182	-	52	(21)	1,255,398
Cash and investments - ending	\$ 3	\$ 187	\$ -	\$ (18)	\$ 182	\$ -	\$ 68	\$ 27	\$ 4,046,899

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2021 through June 30, 2022

	Education Fund	Debt Service	Operations Fund	Local Rainy Day Fund	Construction Fund	Food Services Fund	Book Rental Fund	Child Care Program	Donations To District	Governor'S Work Ethic Pro	Healthy Communities Clinton Co.
Cash and investments - beginning	\$ 764,990	\$ 456,751	\$ 724,996	\$ 653,337	\$ 1,261,394	\$ 60,892	\$ 27,905	\$ 72,328	\$ 5,000	\$ 13	\$ -
Receipts:											
Local sources	86,533	1,290,656	1,549,716	-	35	134,111	95,201	52,632	-	-	-
Intermediate sources	230	-	-	-	-	-	-	-	-	-	-
State sources	6,577,760	-	-	-	-	5,026	19,655	-	-	-	-
Federal sources	-	-	-	-	-	558,636	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,081	119	(3,245)	-	716	333	-	-	-	-	-
Total receipts	6,666,604	1,290,775	1,546,471	-	751	698,106	114,856	52,632	-	-	-
Disbursements:											
Instruction	3,982,612	-	-	-	-	-	-	-	-	-	-
Support services	1,220,146	-	2,307,650	-	-	-	93,388	949	-	-	-
Noninstructional services	195,373	-	-	-	-	537,618	-	42,618	-	-	-
Facilities acquisition and construction	-	-	140,718	-	753,269	1,116	-	-	-	-	-
Debt services	-	1,454,000	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,398,131	1,454,000	2,448,368	-	753,269	538,734	93,388	43,567	-	-	-
Excess (deficiency) of receipts over disbursements	1,268,473	(163,225)	(901,897)	-	(752,518)	159,372	21,468	9,065	-	-	-
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	6,516	-	-	-	-	-	-	-	-
Transfers in	1,663	-	983,575	331,663	-	-	42,691	-	-	-	-
Transfers out	(984,843)	(42,691)	-	-	(331,663)	-	-	-	-	-	-
Total other financing sources (uses)	(983,180)	(42,691)	990,091	331,663	(331,663)	-	42,691	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	285,293	(205,916)	88,194	331,663	(1,084,181)	159,372	64,159	9,065	-	-	-
Cash and investments - ending	\$ 1,050,283	\$ 250,835	\$ 813,190	\$ 985,000	\$ 177,213	\$ 220,264	\$ 92,064	\$ 81,393	\$ 5,000	\$ 13	\$ -

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2021 through June 30, 2022

	Whin Elearning Award	Extra-Curricular Activities	Preventing Youth Suicide	Moore Educational Fund	Donations 2020	Taylor Rader Dance Scholarship	Luella And Everett Davis Schol	Drug Free Clinton County	State Medicaid	Secured Schools Safety Grant	Non-English Speaking Program
Cash and investments - beginning	\$ -	\$ 214	\$ -	\$ 7,791	\$ 506	\$ 268	\$ 582	\$ 1,619	\$ (1)	\$ 1,983	\$ 480
Receipts:											
Local sources	59,497	108,162	16,362	2,120	-	-	807	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	2,686	80,178	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	59,497	108,162	16,362	2,120	-	-	807	-	2,686	80,178	-
Disbursements:											
Instruction	59,497	108,376	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	949	-	93,274	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	2,000	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	59,497	108,376	-	2,000	-	-	-	949	-	93,274	-
Excess (deficiency) of receipts over disbursements	-	(214)	16,362	120	-	-	807	(949)	2,686	(13,096)	-
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(1,663)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(1,663)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(214)	16,362	120	-	-	807	(949)	1,023	(13,096)	-
Cash and investments - ending	\$ -	\$ -	\$ 16,362	\$ 7,911	\$ 506	\$ 268	\$ 1,389	\$ 670	\$ 1,022	\$ (11,113)	\$ 480

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2021 through June 30, 2022

	Nesp Salary	Career And Tech Perf Grant	Teacher App Grant	High Ability	State Connectivity Grant	Senator David Ford Technology	Title I	Title I Fy 18/19	P.L. 101-476 Fy 18/19	Special Ed. Pre- School	Stop School Violence Grant
Cash and investments - beginning	\$ -	\$ 2,599	\$ -	\$ 103	\$ 14,678	\$ -	\$ (6,003)	\$ 1,424	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	1,709	-	34,593	25,443	12,760	26,250	-	-	-	-	-
Federal sources	-	-	-	-	-	-	69,156	-	186,108	8,199	3,500
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1,709	-	34,593	25,443	12,760	26,250	69,156	-	186,108	8,199	3,500
Disbursements:											
Instruction	1,326	-	34,593	23,876	-	31,872	90,888	-	203,802	8,199	-
Support services	-	-	-	-	13,680	17,500	-	-	-	-	9,699
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,326	-	34,593	23,876	13,680	49,372	90,888	-	203,802	8,199	9,699
Excess (deficiency) of receipts over disbursements	383	-	-	1,567	(920)	(23,122)	(21,732)	-	(17,694)	-	(6,199)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	1,268	23,347	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	1,268	23,347	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	383	-	-	1,567	(920)	(21,854)	1,615	-	(17,694)	-	(6,199)
Cash and investments - ending	\$ 383	\$ 2,599	\$ -	\$ 1,670	\$ 13,758	\$ (21,854)	\$ (4,388)	\$ 1,424	\$ (17,694)	\$ -	\$ (6,199)

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2021 through June 30, 2022

	Title Iv	Federal Medicaid	Federal Prog Title Part A	American Rescue Plan (Arp) 611	American Rescue Plan (Arp) 619	ESSER III	ESSER II	ESSER I	Fema - Covid 2020 Relief	Prepaid Lunch	Federal Tax
Cash and investments - beginning	\$ (6,481)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ (33,843)	\$ (10,179)	\$ -	\$ 34,355	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	19,784	7,082	39,668	-	-	-	35,329	10,204	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	(7,049)	385,634
Total receipts	19,784	7,082	39,668	-	-	-	35,329	10,204	-	(7,049)	385,634
Disbursements:											
Instruction	3,309	-	16,321	3,002	1,500	32,875	234,050	25	245	-	-
Support services	5,000	-	-	-	-	6,210	1,571	-	13,673	-	-
Noninstructional services	-	-	-	-	-	-	-	-	2,947	-	-
Facilities acquisition and construction	-	-	-	-	-	15,200	-	-	2,134	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	5,000	-	-	-	-	-	-	-	-	371	385,634
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	13,309	-	16,321	3,002	1,500	54,285	235,621	25	18,999	371	385,634
Excess (deficiency) of receipts over disbursements	6,475	7,082	23,347	(3,002)	(1,500)	(54,285)	(200,292)	10,179	(18,999)	(7,420)	-
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(23,347)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(23,347)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,475	7,082	-	(3,002)	(1,500)	(54,285)	(200,292)	10,179	(18,999)	(7,420)	-
Cash and investments - ending	\$ (6)	\$ 7,083	\$ -	\$ (3,002)	\$ (1,500)	\$ (54,285)	\$ (234,135)	\$ -	\$ (18,999)	\$ 26,935	\$ -

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2021 through June 30, 2022

	Social Security	State Tax	County Adjusted Gross Income	Teacher Retirement	Perf	Annuities	Garnishments	American Fidelity	Group Insurance- Anthem	Group Insurance - Nis Life	Group Ins - Nis Ltd
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312	\$ 8,436	\$ -	\$ 3
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	385,129	159,622	101,880	57	21,444	102,703	17,552	66,743	259,428	124	78
Total receipts	385,129	159,622	101,880	57	21,444	102,703	17,552	66,743	259,428	124	78
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	385,129	159,622	101,880	-	21,444	102,703	17,552	67,158	249,247	125	81
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	385,129	159,622	101,880	-	21,444	102,703	17,552	67,158	249,247	125	81
Excess (deficiency) of receipts over disbursements	-	-	-	57	-	-	-	(415)	10,181	(1)	(3)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	1	-
Transfers out	-	-	-	-	-	-	-	-	(1)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(1)	1	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	57	-	-	-	(415)	10,180	-	(3)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ (103)	\$ 18,616	\$ -	\$ -

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2021 through June 30, 2022

	Group Insurance - Colonial	Group Insurance - Aflac	Vsp - Group Ins.	United Fund	Rcta	Group Ins. - Delta Dental	Anthem Vision - Section 125	Totals
Cash and investments - beginning	\$ 187	\$ -	\$ (18)	\$ 182	\$ -	\$ 68	\$ 27	\$ 4,046,899
Receipts:								
Local sources	-	-	-	-	-	-	-	3,395,832
Intermediate sources	-	-	-	-	-	-	-	230
State sources	-	-	-	-	-	-	-	6,786,060
Federal sources	-	-	-	-	-	-	-	937,666
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	2,073	320	311	240	1,528	25,525	7,190	1,530,536
Total receipts	2,073	320	311	240	1,528	25,525	7,190	12,650,324
Disbursements:								
Instruction	-	-	-	-	-	-	-	4,836,368
Support services	-	-	-	-	-	-	-	3,783,689
Noninstructional services	-	-	-	-	-	-	-	778,556
Facilities acquisition and construction	-	-	-	-	-	-	-	912,437
Debt services	-	-	-	-	-	-	-	1,454,000
Nonprogrammed charges	2,074	320	292	422	1,528	25,588	7,164	1,535,334
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	2,074	320	292	422	1,528	25,588	7,164	13,300,384
Excess (deficiency) of receipts over disbursements	(1)	-	19	(182)	-	(63)	26	(650,060)
Other financing sources (uses)								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	6,516
Transfers in	-	-	-	-	-	-	-	1,384,208
Transfers out	-	-	-	-	-	-	-	(1,384,208)
Total other financing sources (uses)	-	-	-	-	-	-	-	6,516
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1)	-	19	(182)	-	(63)	26	(643,544)
Cash and investments - ending	\$ 186	\$ -	\$ 1	\$ -	\$ -	\$ 5	\$ 53	\$ 3,403,355

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 450,799	\$ 396,766

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
SCHEDULE OF LEASES AND DEBT
June 30, 2022

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Regions Bank	Series 2021	\$ 510,000	3/31/2021	1/15/2041
Regions Bank	Series 2018	<u>925,000</u>	4/17/2017	1/15/2038
Total governmental activities		<u>1,435,000</u>		
Total of annual lease payments		<u>\$ 1,435,000</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
General Obligation Bonds	Building Project 2021	<u>\$ 1,500,000</u>	<u>\$ 130,000</u>
Totals		<u>\$ 1,500,000</u>	<u>\$ 130,000</u>

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
SCHEDULE OF CAPITAL ASSETS
June 30, 2022

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 123,640
Buildings	12,003,684
Improvements other than buildings	16,583,406
Machinery, equipment, and vehicles	3,680,999
Other Non-Depreciable Assets	<u>123,640</u>
Total governmental activities	<u>32,515,369</u>
Total capital assets	<u>\$ 32,515,369</u>

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
STATE REPORTING INFORMATION
July 1, 2020 - June 30, 2022

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.

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/>.

Indiana Department of Education Reporting:

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 on the IDOE website and on the Indiana Gateway for Government Units presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2021 and 2022

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 07-01-2020 to 06-30-22
<u>Department of Agriculture</u>						
Child Nutrition Cluster						
Child Nutrition Cluster	Indiana Department of Education					
School Breakfast Program		10.553	FY 2021	\$ 35,685	\$ -	\$ 35,685
School Breakfast Program		10.553	FY 2022	-	65,137	65,137
National School Lunch Program		10.555	FY 2021	344,682	-	344,682
National School Lunch Program		10.555	FY 2022	-	479,846	479,846
Commodities		10.555	FY 2021	7,108	-	7,108
Commodities		10.555	FY 2022	-	6,213	6,213
SNP Emergency Funds		10.555	SNP 2021	-	13,039	13,039
Total - Child Nutrition Cluster				<u>387,475</u>	<u>564,235</u>	<u>951,710</u>
State Pandemic Electronic Benefit Transfer (P-EBT) Admin Funds	Indiana Department of Education	10.649	N/A	-	614	614
Total - Department of Agriculture				<u>387,475</u>	<u>564,849</u>	<u>952,324</u>
<u>Department of Justice</u>						
STOP School Violence Training and Technical Asst Program	Indiana Department of Education					
STOP School Violence		16.839	A58-2-22OT-7761	-	3,500	3,500
Total - Department of Justice				-	3,500	3,500
<u>Department of Education</u>						
Special Education Cluster(IDEA)						
Special Education Grants to States	Indiana Department of Education					
Special Ed-Part B		84.027	H027A190084	208,321	199,718	408,039
Total - Special Education Grants to States				<u>208,321</u>	<u>199,718</u>	<u>408,039</u>
Special Education Preschool Grants	Indiana Department of Education					
Special Ed PreSchool		84.173	H173A180104	8,240	-	8,240
Special Ed PreSchool		84.173	H173A210104	-	8,199	8,199
Total - Special Education Preschool Grants				<u>8,240</u>	<u>8,199</u>	<u>16,439</u>
Total - Special Education Cluster(IDEA)				<u>216,561</u>	<u>207,917</u>	<u>424,478</u>

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2021 and 2022

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 07-01-2020 to 06-30-22
Title I Grants to Local Education Agencies	Indiana Department of Education					
Title I Part A		84.010	S010A190014	\$ 27,917	\$ -	\$ 27,917
Title I, Part A		84.010	S010A200014	55,853	9,961	65,814
Title I, Part A		84.010	S010A210014	-	59,195	59,195
Total - Title I Grants to LEA				<u>83,770</u>	<u>69,156</u>	<u>152,926</u>
Title II Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II, Part A		84.367	S367A190013	22,140	-	22,140
Title II, Part A		84.367	S367A200013	-	23,347	23,347
Title II, Part A		84.367	S367A210013	-	16,321	16,321
Total - Title II Supporting Effective Instruction State Grants				<u>22,140</u>	<u>39,668</u>	<u>61,808</u>
Title IV Student Support and Academic Enrichment Program	Indiana Department of Education					
Title IV Part A		84.424	S424A180015	354	-	354
Title IV Part A		84.424	S424A190015	2,856	-	2,856
Title IV Part A		84.424	S424A200015	-	9,784	9,784
Title IV Part A		84.424	S424A210015	-	10,000	10,000
Total - Title IV Student Support and Academic Enrichment Program				<u>3,210</u>	<u>19,784</u>	<u>22,994</u>
COVID-19 Education Stabilization Fund	Indiana Department of Education					
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425C	S425D200013	86,784	10,204	96,988
Elementary and Secondary School Emergency Relief (ESSER II) Fund		84.425C	S425D210013	-	35,329	35,329
Total - COVID-19 Education Stabilization Fund				<u>86,784</u>	<u>45,533</u>	<u>132,317</u>
Total - Department of Education				<u>412,465</u>	<u>382,058</u>	<u>794,523</u>
Department of Health and Human Services						
Medicaid Cluster						
Medical Assitance Program	Indiana Department of Education					
Medical Assitance Program		93.778	FY 2020-2021	56,486	-	56,486
Total - Medicaid Cluster				<u>56,486</u>	<u>-</u>	<u>56,486</u>
Total - Department of Health and Human Services				<u>56,486</u>	<u>-</u>	<u>56,486</u>
Total federal awards expended				<u>\$ 856,426</u>	<u>\$ 950,407</u>	<u>\$ 1,806,833</u>

See accompanying notes to the schedule of expenditure of federal awards.

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period of July 1, 2020 through June 30, 2022

NOTE 1 - BASIS OF PRESENTATION

A. 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 period of July 1, 2019 to June 30, 2021. 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.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in 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.

NOTE 2 - INDIRECT COST RATE

The School Corporation has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - OTHER INFORMATION

The School Corporation did not have any subrecipient activity for the period July 1, 2020 through June 30, 2022.

NOTE 4 - SPECIAL EDUCATION COOPERATIVE (ALN: 84.027, 84.173)

The School Corporation is a member of the Boone-Clinton-Northwest Hendricks Joint Services Cooperative (Cooperative), which operates the special education program for the School Corporation. As a result, some activity for the Special Education Cluster (IDEA) that is presented on the SEFA is not presented as receipts and disbursements in the financial statement for the School Corporation. This activity is reported on the financial statement of the Cooperative.

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

Those Charged with Governance
Rossville Consolidated School District
Clinton County, Indiana

We have audited, in accordance with the 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 Rossville Consolidated School District ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2022 and for the period July 1, 2020 to June 30, 2022 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated March 8, 2023.

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) as a basis for designing 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free from 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 financial statement. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
March 8, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE

Those Charged with Governance
Rossville Consolidated School District
Clinton County, Indiana

Report on Compliance for Major Federal Program***Opinion on Major Federal Program***

We have audited Rossville Consolidated School Corporation's (School Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on the School Corporation's major federal program for the period of July 1, 2020 to June 30, 2022. The School Corporation's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the period of July 1, 2020 to June 30, 2022.

Basis for Opinion on Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the School Corporation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School Corporation's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on School Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about School Corporation's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on the major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The School Corporation's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

(Continued)

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 to be material weaknesses.

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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The School Corporation's response was not subjected to the other 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.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
March 8, 2023

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 July 1, 2020 through June 30, 2022

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(es) identified?	_____	Yes	_____ <u>X</u> _____ No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	_____ <u>X</u> _____ None Reported
Noncompliance material to financial statement noted?	_____	Yes	_____ <u>X</u> _____ No

Federal Awards

Internal control over major programs			
Material weakness(es) identified?	_____ <u>X</u> _____	Yes	_____ No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	_____ <u>X</u> _____ None Reported
Type of auditor’s report issued on compliance for major programs	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	_____ <u>X</u> _____	Yes	_____ No

Identification of major programs

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	_____ <u>X</u> _____ Yes No

Section II – Financial Statement Findings

None noted.

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 through June 30, 2022

Section III – Federal Award Findings and Questioned Costs

FINDING 2022-001

Information on the federal program:

Subject: Child Nutrition Cluster – Internal Controls
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program
Assistance Listing Numbers: 10.553, 10.555
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Reporting
Audit Finding: Material Weakness

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards 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). . . ."

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 reporting compliance requirement.

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the reporting 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 the 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.

Context: We noted that for four claims in a sample of four, the Food Services Director prepared the reimbursement claim without a secondary, documented review to ensure the accuracy of the reimbursement claim.

Identification as a repeat finding, if applicable: No.

Recommendation: We recommend that the School Corporation establish a review control to verify the reimbursement claims are correct. This review should be performed by someone other than the individual submitting the claims and we recommend this review be formally documented.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 through June 30, 2022

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2022-002

Subject: Medicaid – Eligibility, Other Matters
Federal Agency: US Department of Health and Human Services
Federal Program: Medicaid
Assistance Listing Number: 93.778
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Eligibility
Audit Findings: Material Weakness, Noncompliance

Criteria: 2 CFR section 200.303 states in part:

“The non-Federal entity must:

- Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards 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).”

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 eligibility compliance requirements that are performed by the Special Education Cooperative on behalf of the School Corporation.

Cause: The School Corporation’s management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

Effect: The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system allowed noncompliance with the compliance requirements and could allow 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: Known costs amounting to \$82,291 that were reimbursed.

Context: The School Corporation participates in a Special Education Co-op. In 2015, the Co-op provided an avenue, through a third-party company, for the member school districts to obtain reimbursement for Medicaid services. It was discovered in 2021 that the annual parental disclosure statements had not been completed for Medicaid eligibility compliance. Due to this oversight, each member school had to void transactions through the third-party company and pay back the amount of these transactions for the period August 9, 2015 through April 23, 2021.

The School Corporation’s amount owed was \$82,291 for the period identified during 2015-2021. The School Corporation completed a Voluntary Self-Disclosure of Provider of Overpayments Packet through the Indiana Family & Social Services Administration’s Office of Medicaid Policy and Planning Office to reimburse the amounts owed. The amount related to this period July 1, 2020 through June 30, 2022 was indeterminable. The full amount was paid back prior to June 30, 2021.

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 through June 30, 2022

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2022-002 (Continued)

Identification as a repeat finding, if applicable: No

Recommendation: We recommend the School Corporation appoint someone to oversee the Co-op and ensure the Co-op is following all required compliance requirements.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.



ROSSVILLE CONSOLIDATED SCHOOL DISTRICT

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CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2022

FINDING 2022-001

Information on the federal program:

Subject: Child Nutrition Cluster – Internal Controls
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program
Assistance Listing Numbers: 10.553, 10.555
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Reporting
Audit Finding: Material Weakness

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 reporting compliance requirement.

Context: We noted that for four claims in a sample of four, the Food Services Director prepared the reimbursement claim without a secondary, documented review to ensure the accuracy of the reimbursement claim.

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

The School Corporation's management will review and formulate procedures to ensure compliance with requirements related to the grant agreement and the reporting compliance requirement.

Responsible Party and Timeline for Completion:

The School Corporation's management will ensure the Food Service Department implements a secondary document review to ensure accuracy prior to submitting the reimbursement claim. This action will begin immediately with the March of 2023 claim submission.

FINDING 2022-002

Subject: Medicaid – Eligibility, Other Matters
Federal Agency: US Department of Health and Human Services
Federal Program: Medicaid
Assistance Listing Number: 93.778
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Eligibility
Audit Findings: Material Weakness, Noncompliance

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 eligibility compliance requirements that are performed by the Special Education Cooperative on behalf of the School Corporation.

Context: The School Corporation participates in a Special Education Co-op. In 2015, the Co-op provided an avenue, through a third-party company, for the member school districts to obtain reimbursement for Medicaid services. It was discovered in 2021 that the annual parental disclosure statements had not been completed for Medicaid eligibility compliance. Due to this oversight, each member school had to void transactions through the third-party company and pay back the amount of these transactions for the period August 9, 2015 through April 23, 2021.

The School Corporation's amount owed was \$82,291 for the period identified during 2015-2021. The School Corporation completed a Voluntary Self-Disclosure of Provider of Overpayments Packet through the Indiana Family & Social Services Administration's Office of Medicaid Policy and Planning Office to reimburse the amounts owed. The amount related to this period July 1, 2020 through June 30, 2022 was indeterminable. The full amount was paid back prior to June 30, 2021.

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

The School Corporation completed a Voluntary Self-Disclosure of Provider of Overpayments Packet through the Indiana Family & Social Services Administration's Office of Medicaid Policy and Planning Office to reimburse the amounts owed.

Responsible Party and Timeline for Completion:

The School Corporation completed a Voluntary Self-Disclosure of Provider of Overpayments Packet through the Indiana Family & Social Services Administration's Office of Medicaid Policy and Planning Office to reimburse the amounts owed. There were two checks issued in response to this corrective action plan. Check number 22425 in the amount of \$13,642.04 on May 27, 2021, and check number 22469 in the amount of \$68,648.67 on June 15, 2021. The two payments totaled \$82,290.71, and fulfilled our requirement per the corrective action plan.