



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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March 17, 2023

To: The Officials of the Merrillville Community School Corporation
Merrillville Community School Corporation
6701 Delaware Street
Merrillville, IN 46410

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Merrillville Community School Corporation. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2019 to June 30, 2021. Per the *Independent Auditor's Report*, the financial statement referred to above present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2021, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2019 to June 30, 2021 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 44 and 45. Please see the Schedule of Findings and Questioned Costs for complete details related to the finding. Management's Corrective Action Plan appears on pages 46 and 47.

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 Merrillville Community School Corporation 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.

Handwritten signature of Tammy R. White in cursive.

Tammy R. White, CPA
Deputy State Examiner

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
Lake County, Indiana

FINANCIAL STATEMENT
As of June 30, 2021, and for the
period of July 1, 2019 to June 30, 2021

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
Lake County, Indiana

FINANCIAL STATEMENT
As of June 30, 2021, and for the
period of July 1, 2019 to June 30, 2021

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MERRILLVILLE COMMUNITY SCHOOL CORPORATION
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2019 to June 30, 2021

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Hilda Damianick	07-01-19 to 06-30-21
Superintendent of Schools	Nicholas G. Brown	07-01-19 to 06-30-21
President of the School Board	Thomas Bainbridge Linda C. Jonaitis	01-01-19 to 12-31-20 01-01-21 to 12-31-21

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Merrillville Community School Corporation
Lake County, Indiana

Report on the Financial Statement

We have audited the accompanying statement of receipts, disbursements, other financing sources (uses) and cash and investment balances of the Merrillville Community School Corporation (the School Corporation) as of June 30, 2021 and for the period of July 1, 2019 to June 30, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of this financial statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As discussed in Note 1 to the financial statement, the School Corporation prepares its financial statement 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.

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.

(Continued)

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, 2021, or changes in net position for the period of July 1, 2019 to June 30, 2021.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2021, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2019 to June 30, 2021 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. 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*, Schedule of Officials, Supplementary Information Schedules, and State Reporting Information are presented for purposes of additional analysis and are not a required part of the financial statement.

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. Such 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.

The Schedule of Officials, Supplementary Information Schedules, and State Reporting Information, marked as unaudited on the table of contents, have not been subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 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
Crowe LLP

Indianapolis, Indiana
March 14, 2023

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

Fund	Cash and	Other			Cash and	Other			Cash and
	Investments	Receipts	Disbursements	Financing	Investments	Receipts	Disbursements	Financing	Investments
	07-01-2019			Sources (Uses)	06-30-2020			Sources (Uses)	06-30-2021
Education Fund	\$ 5,840,837	\$ 45,389,681	\$ 41,055,139	\$ (5,576,250)	\$ 4,599,129	\$ 44,062,172	\$ 40,215,168	\$ (1,008,094)	\$ 7,438,039
Debt Service	375,731	6,787,967	7,578,020	4,933,710	4,519,388	15,291,366	14,867,030	(220,722)	4,723,002
Pension Debt Service	-	61,768	224,838	96,228	(66,842)	310,481	15,580	-	228,059
Exempt Debt	5,696,047	6,175,373	6,699,000	(5,172,420)	-	-	-	-	-
Exempt Pension Debt	142,537	177,911	224,220	(96,228)	-	-	-	-	-
Operation Fund	6,311,532	13,417,800	14,617,161	5,683,102	10,795,273	14,868,695	14,351,743	1,425,051	12,737,276
Rainy Day Fund	12,947,118	-	-	850,000	13,797,118	-	-	18,042	13,815,160
Severance Liab	3,497,481	119,828	178,715	-	3,438,594	114,243	135,673	-	3,417,164
Construction	-	-	-	-	-	-	95,910	5,344,650	5,248,740
Idem	70,976	-	-	-	70,976	-	-	-	70,976
Food Service	664,348	3,973,912	3,845,630	(155,000)	637,630	2,617,894	2,648,554	(166,021)	440,949
Textbook Fund	2,028,818	585,785	263,935	(611,290)	1,739,378	474,892	216,704	220,723	2,218,289
Insurance Fund	4,833,598	8,192,771	7,190,084	-	5,836,285	6,816,645	7,209,270	-	5,443,660
Education Plate	10,869	919	-	-	11,788	863	-	-	12,651
Town Grant 2021	-	-	-	310,000	310,000	-	-	-	310,000
Town Grant19-20	-	-	9,546	305,062	295,516	-	51,126	-	244,390
Gmb Architect	-	-	-	-	-	1,000	-	-	1,000
In Humanities	-	-	-	-	-	1,000	1,000	-	-
Study Circles	-	-	-	-	-	3,032	2,302	-	730
Tasc Donations	202	-	-	-	202	-	-	-	202
Misc In/Out	-	13,648	13,648	-	-	25,094	25,094	-	-
Donation Lunches	-	1,300	1,300	-	-	-	-	-	-
ECA Activity	-	-	-	-	-	69,064	11,480	(57,584)	-
Wellness	-	53	-	25,845	25,898	-	2,742	-	23,156
Geminus Success	-	2,750	20,848	18,098	-	-	-	-	-
Skinner Scholar	77,513	-	-	-	77,513	-	-	-	77,513
Cosoboc	-	-	-	4,511	4,511	-	-	-	4,511
In-Mac Grant	-	2,000	-	-	2,000	-	-	-	2,000
Pepsi Scholar	1,000	-	-	-	1,000	-	-	-	1,000
Pepsi Co	-	-	-	956	956	-	-	-	956
Vending Transp	-	54	-	440	494	-	-	-	494
Vesa Scholar	2,415	-	-	-	2,415	-	-	-	2,415
College Success	-	-	-	241	241	-	241	-	-
Hobart Educ-Wk	-	-	2,438	-	(2,438)	2,438	-	-	-
Hobart- Homes	-	-	-	-	-	-	1,315	-	(1,315)
Hobart-Welding	-	-	-	-	-	-	6,471	-	(6,471)
Hobart Micro Photography	(7,804)	7,804	-	-	-	-	-	-	-
Raczka-Stochel Scholarship	20,763	-	-	-	20,763	-	-	-	20,763
Merr. Education	32,482	23,349	13,580	-	42,251	17,011	19,659	-	39,603
Sm Learn	7,799	35,000	35,000	-	7,799	-	-	-	7,799
Misc	44,031	-	-	-	44,031	-	-	(44,031)	-
Miscell	-	125	125	-	-	-	-	-	-
Djurich Scholar	6,550	-	-	-	6,550	-	-	-	6,550

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

Fund	Cash and Investments		Other Financing Sources (Uses)		Cash and Investments		Other Financing Sources (Uses)		Cash and Investments
	07-01-2019	Receipts	Disbursements	06-30-2020	Receipts	Disbursements	06-30-2021		
Dollars/Scholar	\$ 25,374	\$ -	\$ -	\$ -	\$ 25,374	\$ -	\$ -	\$ 25,374	
Cosoeboc	4,511	-	-	(4,511)	-	-	-	-	
Geminus Grant	18,098	-	-	(18,098)	-	-	-	-	
Wellness Fund	25,845	-	-	(25,845)	-	-	-	-	
College Succes	241	-	-	(241)	-	-	-	-	
Pepsi Central	956	-	-	(956)	-	-	-	-	
Vending Transportation	440	-	-	(440)	-	-	-	-	
Town Grant 19-20	-	310,000	-	(310,000)	-	-	-	-	
Town Grant	305,062	-	-	(305,062)	-	-	-	-	
Formative Asses	-	75,928	75,928	-	-	49,242	49,242	-	
Common Sch 1	(636,585)	636,635	50	-	-	-	-	-	
Common Sch 2	-	491,200	491,200	-	-	-	-	-	
Common Schl 3	-	-	9,000	-	(9,000)	540,164	531,164	-	
2019/2020 Ad Ed	-	73,000	88,212	-	(15,212)	26,950	11,780	42	
20/21 Adult Ed	-	-	-	-	-	76,932	97,196	-	
Tasc & Ed To Go	36,930	10,237	14,331	-	32,836	17,423	12,699	(42)	
Adult Education	(5,343)	24,878	1,493	-	18,042	-	-	(18,042)	
Safe	6,002	11,527	14,412	-	3,117	-	-	3,117	
Secure School	50,000	-	-	-	50,000	44,080	-	50,000	
Secured School	-	50,000	-	-	50,000	-	-	(50,000)	
Dare	-	-	-	-	-	12,282	12,001	-	
Alternative Ed	-	44,597	76,998	32,401	-	36,978	48,353	11,375	
Mash	1,927	6,891	10,787	-	(1,969)	3,803	(86)	-	
Mash	(6,385)	5,663	297	1,019	-	-	-	-	
Early Interven	-	21,127	21,127	-	-	15,494	15,494	-	
Early Intervention	20	-	20	-	-	-	-	-	
Lilly Grant	564,351	-	92,278	-	472,073	-	115,670	-	
Non-English Spe	(178)	68,432	68,152	178	280	-	280	-	
Non-English	-	-	-	-	-	59,247	52,421	-	
Cte Performance	11,342	-	10,833	-	509	-	-	-	
Tag Grant 20/21	-	-	-	-	-	222,686	223,290	604	
Tag Grant	-	227,838	227,220	(618)	-	-	-	-	
High Ability 20	-	54,513	34,505	-	20,008	-	20,008	-	
High Ability 21	-	-	-	-	-	46,330	28,560	-	
High Ability	28,745	-	28,745	-	-	-	-	-	
Connectivity	720,132	58,283	163,676	-	614,739	57,345	243,014	-	
Insur Reserve	1,075,004	-	-	-	1,075,004	-	-	-	
Graphic Arts	-	14,056	14,056	-	-	11,074	11,074	-	
Title I Sig	(195)	-	-	195	-	-	-	-	
Title I D 19-20	-	45,205	84,422	-	(39,217)	59,868	20,651	-	
Title I D	-	-	-	-	-	-	110,584	-	
Title I D 18-19	(106,968)	126,818	19,850	-	-	-	-	(110,584)	
Title I 19-20	-	1,087,776	1,254,177	-	(166,401)	513,197	346,796	-	

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

Fund	Cash and Investments 07-01-2019	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021
Title I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,486	\$ 1,025,239	\$ -	\$ (1,023,753)
Title I 18-19	(228,154)	438,363	225,920	15,711	-	-	-	-	-
Perkins 19/20	-	69,517	104,819	-	(35,302)	75,257	39,955	-	-
Cte Grant 20/21	-	-	-	-	-	96,882	136,894	-	(40,012)
Perkins Grant	71	-	-	-	71	-	-	-	71
Perkins 18-19	(20,798)	70,781	49,983	-	-	-	-	-	-
Summer Expans	(3,414)	22,456	18,578	-	464	-	-	(464)	-
T-iv Innovation	-	-	-	-	-	-	34,198	-	(34,198)
Title Iv Tutor	-	-	-	-	-	-	1,709	-	(1,709)
Title Iv 19-21	-	-	19,434	-	(19,434)	19,540	58,653	-	(58,547)
Title Iv 20-22	-	-	-	-	-	-	2,815	-	(2,815)
Title Iv 17-19	(64,361)	100,000	35,639	-	-	-	-	-	-
Title Iv 18-20	(3,143)	58,379	86,751	-	(31,515)	48,147	15,647	(985)	-
Perkin Leadersh	-	-	785	-	(785)	785	-	-	-
Perkins Summer	-	-	-	-	-	1,030	1,030	-	-
Perkins Covid	-	-	-	-	-	5,143	15,555	-	(10,412)
Perkin Assessm	-	-	-	-	-	580	1,160	-	(580)
Head Start 19-20	-	467,162	467,162	-	-	-	-	-	-
Head Start20-21	-	168,756	256,261	-	(87,505)	867,561	631,757	(148,299)	-
Head Start21/22	-	-	-	-	-	168,857	317,049	-	(148,192)
Medicaid Fund	-	3,126	664	(738)	1,724	44,593	25,299	(11,553)	9,465
Title li 19-21	-	-	15,043	-	(15,043)	15,415	103,077	-	(102,705)
Title li 20-22	-	-	-	-	-	-	16,730	-	(16,730)
Title li 17-19	(13,768)	63,310	49,542	-	-	-	-	-	-
Title li 18-20	(11,087)	108,157	140,832	-	(43,762)	91,556	47,794	-	-
Title lii 19-21	-	-	2,052	-	(2,052)	-	24,466	-	(26,518)
Title lii 20-22	-	-	-	-	-	-	4,657	-	(4,657)
Title lii 16-18	175	-	175	-	-	-	-	-	-
Title lii 17-19	(26,418)	30,933	4,515	-	-	-	-	-	-
Title lii	(3,371)	21,780	25,338	-	(6,929)	8,856	1,927	-	-
ESSER II	-	-	-	-	-	-	856,932	-	(856,932)
ESSER I	-	-	-	-	-	418,678	516,264	-	(97,586)
Fema Dr-4515	-	-	19,864	-	(19,864)	15,000	371,442	-	(376,306)
Prepaid Food	(98,694)	246,429	207,812	-	(60,077)	276,587	167,802	-	48,708
Study Council	-	87,737	18,368	-	69,369	48,046	1,101	-	116,314
Payroll Clearing	214,271	10,949,573	11,168,052	-	(4,208)	10,589,931	10,583,161	-	2,562
Retiree Ins	344	16,483	19,419	-	(2,592)	16,124	17,300	-	(3,768)
Flex Spending	16,025	47,934	40,355	-	23,604	41,339	39,455	-	25,488
Totals	\$ 44,481,847	\$ 101,385,278	\$ 97,752,359	\$ -	\$ 48,114,766	\$ 99,320,378	\$ 96,886,321	\$ 5,344,650	\$ 55,893,473

See notes to financial statement.

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021, and for the period July 1, 2019 to June 30, 2021

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.

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.

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021, and for the period July 1, 2019 to June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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:

Proceeds of long-term debt. Amounts received in relation to the issuance of bonds or other long-term debt issues.

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.

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.

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021, and for the period July 1, 2019 to June 30, 2021

NOTE 2 - 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 3 - 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.

NOTE 4 - 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 5 - 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.

(Continued)

NOTE 6 - CASH BALANCE DEFICITS

The financial statements contains 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 Hobart-Homes, Hobart-Welding, and Retiree Insurance 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 7 - HOLDING CORPORATION

The School Corporation has entered into a series of capital leases with the Merrillville Multi-School 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, 2019 to June 30, 2020 totaled \$13,710,500. Lease payments for the period July 1, 2020 to June 30, 2021 totaled \$11,611,500.

NOTE 8 - 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.

NOTE 8 - PENSION PLANS (Continued)

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.

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

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021, and for the period July 1, 2019 to June 30, 2021

NOTE 8 - PENSION PLANS (Continued)

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 considered to be 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.

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS

The School Corporation provides to eligible retirees and their spouses the following benefits: medical, dental, and vision benefits. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

NOTE 10 - SUBSEQUENT EVENTS

In December 2021, the School Corporation issued General Obligation Bonds in the amount of \$5,490,000 to finance the renovation and improvements to school facilities throughout the School Corporation.

In December 2022, the School Corporation issued General Obligation Bonds in the amount of \$7,950,000 to provide funding to the School Corporation as a result of a repayment liability stemming from a property tax assessment case by a large business property within the School Corporation's boundaries.

In July 2022, the School Corporation entered into a capital lease with the Merrillville Multi-School Building Corporation to finance capital improvements at various School Corporation facilities. The lease arrangement requires annual lease payments totaling approximately \$7,283,000 beginning January 1, 2024 through December 31, 2041.

SUPPLEMENTARY INFORMATION

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Education Fund	Debt Service	Retir/Sev Debt	Exempt Debt	Exempt Pension Debt	Operation Fund	Rainy Day Fund	Severance Liab	Idem	Food Service	Textbook Fund
Cash and investments - beginning	\$ 5,840,837	\$ 375,731	\$ -	\$ 5,696,047	\$ 142,537	\$ 6,311,532	\$ 12,947,118	\$ 3,497,481	\$ 70,976	\$ 664,348	\$ 2,028,818
Receipts:											
Local sources	314,296	6,787,967	61,768	6,175,373	177,911	13,162,753	-	119,828	-	680,953	270,065
Intermediate sources	-	-	-	-	-	236,603	-	-	-	-	-
State sources	45,048,795	-	-	-	-	-	-	-	-	23,497	315,720
Federal sources	26,590	-	-	-	-	-	-	-	-	3,269,462	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	18,444	-	-	-	-	-
Total receipts	45,389,681	6,787,967	61,768	6,175,373	177,911	13,417,800	-	119,828	-	3,973,912	585,785
Disbursements:											
Instruction	31,892,965	-	-	-	-	-	-	-	-	-	-
Support services	8,524,477	-	-	-	-	13,104,745	-	162,358	-	6,061	263,935
Noninstructional services	637,697	-	-	-	-	29,656	-	16,357	-	3,839,569	-
Facilities acquisition and construction	-	-	-	-	-	1,482,760	-	-	-	-	-
Debt services	-	7,578,020	224,838	6,699,000	224,220	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	41,055,139	7,578,020	224,838	6,699,000	224,220	14,617,161	-	178,715	-	3,845,630	263,935
Excess (deficiency) of receipts over disbursements	4,334,542	(790,053)	(163,070)	(523,627)	(46,309)	(1,199,361)	-	(58,887)	-	128,282	321,850
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	1,356	5,172,420	96,228	-	-	13,100,355	850,000	-	-	-	238,710
Transfers out	(5,577,606)	(238,710)	-	(5,172,420)	(96,228)	(7,417,253)	-	-	-	(155,000)	(850,000)
Total other financing sources (uses)	(5,576,250)	4,933,710	96,228	(5,172,420)	(96,228)	5,683,102	850,000	-	-	(155,000)	(611,290)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,241,708)	4,143,657	(66,842)	(5,696,047)	(142,537)	4,483,741	850,000	(58,887)	-	(26,718)	(289,440)
Cash and investments - ending	\$ 4,599,129	\$ 4,519,388	\$ (66,842)	\$ -	\$ -	\$ 10,795,273	\$ 13,797,118	\$ 3,438,594	\$ 70,976	\$ 637,630	\$ 1,739,378

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Insurance Fund	Education Plate	Town Grant 2021	Town Grant19- 20	Tasc Donations	Misc In/Out	Donation Lunches	Wellness	Geminus Success	Skinner Scholar	Cosoboc
Cash and investments - beginning	\$ 4,833,598	\$ 10,869	\$ -	\$ -	\$ 202	\$ -	\$ -	\$ -	\$ -	\$ 77,513	\$ -
Receipts:											
Local sources	8,192,771	-	-	-	-	13,648	1,300	53	2,750	-	-
Intermediate sources	-	919	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	8,192,771	919	-	-	-	13,648	1,300	53	2,750	-	-
Disbursements:											
Instruction	-	-	-	3,425	-	11,488	-	-	20,848	-	-
Support services	122,250	-	-	6,121	-	2,160	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	1,300	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	7,067,834	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,190,084	-	-	9,546	-	13,648	1,300	-	20,848	-	-
Excess (deficiency) of receipts over disbursements	1,002,687	919	-	(9,546)	-	-	-	53	(18,098)	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	310,000	305,062	-	-	-	25,845	18,098	-	4,511
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	310,000	305,062	-	-	-	25,845	18,098	-	4,511
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,002,687	919	310,000	295,516	-	-	-	25,898	-	-	4,511
Cash and investments - ending	\$ 5,836,285	\$ 11,788	\$ 310,000	\$ 295,516	\$ 202	\$ -	\$ -	\$ 25,898	\$ -	\$ 77,513	\$ 4,511

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	In-Mac Grant	Pepsi Scholar	Pepsi Co	Vending Transp	Vesa Scholar	College Success	Hobart Educ-Wk	Hobart Micro Photography	Raczka-Stochel Scholarship	Merr. Education	Sm Learn
Cash and investments - beginning	\$ -	\$ 1,000	\$ -	\$ -	\$ 2,415	\$ -	\$ -	\$ (7,804)	\$ 20,763	\$ 32,482	\$ 7,799
Receipts:											
Local sources	2,000	-	-	54	-	-	-	7,804	-	23,349	35,000
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	2,000	-	-	54	-	-	-	7,804	-	23,349	35,000
Disbursements:											
Instruction	-	-	-	-	-	-	2,438	-	-	13,580	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	35,000
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	2,438	-	-	13,580	35,000
Excess (deficiency) of receipts over disbursements	2,000	-	-	54	-	-	(2,438)	7,804	-	9,769	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	956	440	-	241	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	956	440	-	241	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,000	-	956	494	-	241	(2,438)	7,804	-	9,769	-
Cash and investments - ending	\$ 2,000	\$ 1,000	\$ 956	\$ 494	\$ 2,415	\$ 241	\$ (2,438)	\$ -	\$ 20,763	\$ 42,251	\$ 7,799

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Misc	Miscell	Djurich Scholar	Dollars/Scholar	Cosoeboc	Geminus Grant	Wellness Fund	College Succes	Pepsi Central	Vending Transportation	Town Grant 19-20
Cash and investments - beginning	\$ 44,031	\$ -	\$ 6,550	\$ 25,374	\$ 4,511	\$ 18,098	\$ 25,845	\$ 241	\$ 956	\$ 440	\$ -
Receipts:											
Local sources	-	125	-	-	-	-	-	-	-	-	310,000
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	125	-	-	-	-	-	-	-	-	310,000
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	125	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	125	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-	310,000
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(4,511)	(18,098)	(25,845)	(241)	(956)	(440)	(310,000)
Total other financing sources (uses)	-	-	-	-	(4,511)	(18,098)	(25,845)	(241)	(956)	(440)	(310,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(4,511)	(18,098)	(25,845)	(241)	(956)	(440)	-
Cash and investments - ending	\$ 44,031	\$ -	\$ 6,550	\$ 25,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Town Grant	Formative Asses	Common Sch 1	Common Sch 2	Common Schl 3	2019/2020 Ad Ed	Tasc & Ed To Go	Adult Education	Safe	Secure School	Secured School
Cash and investments - beginning	\$ 305,062	\$ -	\$ (636,585)	\$ -	\$ -	\$ -	\$ 36,930	\$ (5,343)	\$ 6,002	\$ 50,000	\$ -
Receipts:											
Local sources	-	-	-	-	-	73,000	10,237	24,878	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	75,928	636,635	491,200	-	-	-	-	11,527	-	50,000
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	75,928	636,635	491,200	-	73,000	10,237	24,878	11,527	-	50,000
Disbursements:											
Instruction	-	75,928	-	-	-	88,212	14,331	1,493	13,915	-	-
Support services	-	-	50	491,200	9,000	-	-	-	497	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	75,928	50	491,200	9,000	88,212	14,331	1,493	14,412	-	-
Excess (deficiency) of receipts over disbursements	-	-	636,585	-	(9,000)	(15,212)	(4,094)	23,385	(2,885)	-	50,000
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(305,062)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(305,062)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(305,062)	-	636,585	-	(9,000)	(15,212)	(4,094)	23,385	(2,885)	-	50,000
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (9,000)	\$ (15,212)	\$ 32,836	\$ 18,042	\$ 3,117	\$ 50,000	\$ 50,000

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Alternative Ed	Mash	Mash	Early Interven	Early Intervention	Lilly Grant	Non-English Spe	Cte Performance	Tag Grant	High Ability 20	High Ability
Cash and investments - beginning	\$ -	\$ 1,927	\$ (6,385)	\$ -	\$ 20	\$ 564,351	\$ (178)	\$ 11,342	\$ -	\$ -	\$ 28,745
Receipts:											
Local sources	228	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	44,369	6,891	5,663	21,127	-	-	68,432	-	227,838	54,513	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	44,597	6,891	5,663	21,127	-	-	68,432	-	227,838	54,513	-
Disbursements:											
Instruction	76,998	10,787	-	19,127	-	34,797	68,152	10,833	227,220	32,374	25,483
Support services	-	-	297	2,000	20	57,481	-	-	-	2,131	3,262
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	76,998	10,787	297	21,127	20	92,278	68,152	10,833	227,220	34,505	28,745
Excess (deficiency) of receipts over disbursements	(32,401)	(3,896)	5,366	-	(20)	(92,278)	280	(10,833)	618	20,008	(28,745)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	32,401	-	1,019	-	-	-	178	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(618)	-	-
Total other financing sources (uses)	32,401	-	1,019	-	-	-	178	-	(618)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,896)	6,385	-	(20)	(92,278)	458	(10,833)	-	20,008	(28,745)
Cash and investments - ending	\$ -	\$ (1,969)	\$ -	\$ -	\$ -	\$ 472,073	\$ 280	\$ 509	\$ -	\$ 20,008	\$ -

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Connectivity	Insur Reserve	Graphic Arts	Title I Sig	Title I D 19-20	Title I D 18-19	Title I 19-20	Title I 18-19	Perkins 19/20	Perkins Grant	Perkins 18-19
Cash and investments - beginning	\$ 720,132	\$ 1,075,004	\$ -	\$ (195)	\$ -	\$ (106,968)	\$ -	\$ (228,154)	\$ -	\$ 71	\$ (20,798)
Receipts:											
Local sources	-	-	14,056	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	58,283	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	45,205	126,818	1,087,776	438,363	69,517	-	70,781
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	58,283	-	14,056	-	45,205	126,818	1,087,776	438,363	69,517	-	70,781
Disbursements:											
Instruction	-	-	14,056	-	69,588	17,752	1,118,982	199,460	104,819	-	49,983
Support services	-	-	-	-	8,047	840	129,282	25,455	-	-	-
Noninstructional services	-	-	-	-	6,787	1,258	5,913	1,005	-	-	-
Facilities acquisition and construction	163,676	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	163,676	-	14,056	-	84,422	19,850	1,254,177	225,920	104,819	-	49,983
Excess (deficiency) of receipts over disbursements	(105,393)	-	-	-	(39,217)	106,968	(166,401)	212,443	(35,302)	-	20,798
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	195	-	-	-	15,711	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	195	-	-	-	15,711	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(105,393)	-	-	195	(39,217)	106,968	(166,401)	228,154	(35,302)	-	20,798
Cash and investments - ending	\$ 614,739	\$ 1,075,004	\$ -	\$ -	\$ (39,217)	\$ -	\$ (166,401)	\$ -	\$ (35,302)	\$ 71	\$ -

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Summer Expans	Title Iv 19-21	Title Iv 17-19	Title Iv 18-20	Perkin Leadersh	Head Start 19-20	Head Start20-21	Medicaid Fund	Title li 19-21	Title li 17-19	Title li 18-20
Cash and investments - beginning	\$ (3,414)	\$ -	\$ (64,361)	\$ (3,143)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,768)	\$ (11,087)
Receipts:											
Local sources	-	-	-	-	-	467,162	168,756	-	-	500	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	22,456	-	100,000	58,379	-	-	-	3,126	-	62,810	108,157
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	22,456	-	100,000	58,379	-	467,162	168,756	3,126	-	63,310	108,157
Disbursements:											
Instruction	18,578	12,954	22,553	35,223	785	466,717	256,261	-	824	43,909	11,454
Support services	-	6,480	6,335	49,066	-	445	-	664	14,219	5,633	129,378
Noninstructional services	-	-	6,751	2,462	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	18,578	19,434	35,639	86,751	785	467,162	256,261	664	15,043	49,542	140,832
Excess (deficiency) of receipts over disbursements	3,878	(19,434)	64,361	(28,372)	(785)	-	(87,505)	2,462	(15,043)	13,768	(32,675)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(738)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(738)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,878	(19,434)	64,361	(28,372)	(785)	-	(87,505)	1,724	(15,043)	13,768	(32,675)
Cash and investments - ending	\$ 464	\$ (19,434)	\$ -	\$ (31,515)	\$ (785)	\$ -	\$ (87,505)	\$ 1,724	\$ (15,043)	\$ -	\$ (43,762)

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Title Iii 19-21	Title Iii 16-18	Title Iii 17-19	Title Iii	Fema Dr-4515	Prepaid Food	Study Council	Payroll Clearing	Retiree Ins	Flex Spending	Totals
Cash and investments - beginning	\$ -	\$ 175	\$ (26,418)	\$ (3,371)	\$ -	\$ (98,694)	\$ -	\$ 214,271	\$ 344	\$ 16,025	\$ 44,481,847
Receipts:											
Local sources	-	-	-	-	-	-	87,737	-	16,483	47,934	37,250,739
Intermediate sources	-	-	-	-	-	-	-	-	-	-	237,522
State sources	-	-	-	-	-	-	-	-	-	-	47,140,418
Federal sources	-	-	30,933	21,780	-	-	-	-	-	-	5,542,153
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	246,429	-	10,949,573	-	-	11,214,446
Total receipts	-	-	30,933	21,780	-	246,429	87,737	10,949,573	16,483	47,934	101,385,278
Disbursements:											
Instruction	323	-	3,312	7,464	-	-	18,368	-	-	-	35,117,759
Support services	1,729	175	1,203	10,707	19,814	-	-	-	19,419	-	23,187,061
Noninstructional services	-	-	-	7,167	-	207,812	-	-	-	-	4,763,734
Facilities acquisition and construction	-	-	-	-	50	-	-	-	-	-	1,681,486
Debt services	-	-	-	-	-	-	-	-	-	-	14,726,078
Nonprogrammed charges	-	-	-	-	-	-	-	11,168,052	-	40,355	18,276,241
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,052	175	4,515	25,338	19,864	207,812	18,368	11,168,052	19,419	40,355	97,752,359
Excess (deficiency) of receipts over disbursements	(2,052)	(175)	26,418	(3,558)	(19,864)	38,617	69,369	(218,479)	(2,936)	7,579	3,632,919
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	(92,036)	76,325	111,307	-	13,859	20,283,181
Transfers out	-	-	-	-	-	92,036	(76,325)	(111,307)	-	(13,859)	(20,283,181)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,052)	(175)	26,418	(3,558)	(19,864)	38,617	69,369	(218,479)	(2,936)	7,579	3,632,919
Cash and investments - ending	\$ (2,052)	\$ -	\$ -	\$ (6,929)	\$ (19,864)	\$ (60,077)	\$ 69,369	\$ (4,208)	\$ (2,592)	\$ 23,604	\$ 48,114,766

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
 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	Retir/Sev Debt	Exempt Debt	Operation Fund	Rainy Day Fund	Severance Liab	Construction	Idem	Food Service	Textbook Fund	Insurance Fund
Cash and investments - beginning	\$ 4,599,129	\$ 4,519,388	\$ (66,842)	\$ -	\$ 10,795,273	\$ 13,797,118	\$ 3,438,594	\$ -	\$ 70,976	\$ 637,630	\$ 1,739,378	\$ 5,836,285
Receipts:												
Local sources	185,587	15,291,366	310,481	-	14,623,722	-	114,243	-	-	51,422	166,771	6,816,645
Intermediate sources	-	-	-	-	242,169	-	-	-	-	-	-	-
State sources	43,820,135	-	-	-	-	-	-	-	-	20,104	308,121	-
Federal sources	56,450	-	-	-	-	-	-	-	-	2,544,128	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,804	-	-	-	-	2,240	-	-
Total receipts	44,062,172	15,291,366	310,481	-	14,868,695	-	114,243	-	-	2,617,894	474,892	6,816,645
Disbursements:												
Instruction	31,119,703	-	-	-	-	-	-	-	-	-	-	-
Support services	8,470,795	-	-	-	13,211,288	-	131,579	-	-	5,563	216,704	54,000
Noninstructional services	624,670	-	-	-	4,520	-	4,094	-	-	2,642,991	-	-
Facilities acquisition and construction	-	-	-	-	1,034,416	-	-	95,910	-	-	-	-
Debt services	-	14,867,030	15,580	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	101,519	-	-	-	-	-	-	7,155,270
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	40,215,168	14,867,030	15,580	-	14,351,743	-	135,673	95,910	-	2,648,554	216,704	7,209,270
Excess (deficiency) of receipts over disbursements	3,847,004	424,336	294,901	-	516,952	-	(21,430)	(95,910)	-	(30,660)	258,188	(392,625)
Other financing sources (uses)												
Proceeds of long-term debt	-	-	-	-	-	-	-	5,344,650	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	114,616	-	-	-	1,578,352	18,042	-	-	-	-	220,723	-
Transfers out	(1,122,710)	(220,722)	-	-	(153,301)	-	-	-	-	(166,021)	-	-
Total other financing sources (uses)	(1,008,094)	(220,722)	-	-	1,425,051	18,042	-	5,344,650	-	(166,021)	220,723	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,838,910	203,614	294,901	-	1,942,003	18,042	(21,430)	5,248,740	-	(196,681)	478,911	(392,625)
Cash and investments - ending	\$ 7,438,039	\$ 4,723,002	\$ 228,059	\$ -	\$ 12,737,276	\$ 13,815,160	\$ 3,417,164	\$ 5,248,740	\$ 70,976	\$ 440,949	\$ 2,218,289	\$ 5,443,660

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

	Education Plate	Town Grant 2021	Town Grant19- 20	Gmb Architect	In Humanities	Study Circles	Tasc Donations	Misc In/Out	ECA Activity	Wellness	Skinner Scholar	Cosoboc	In-Mac Grant
Cash and investments - beginning	\$ 11,788	\$ 310,000	\$ 295,516	\$ -	\$ -	\$ -	\$ 202	\$ -	\$ -	\$ 25,898	\$ 77,513	\$ 4,511	\$ 2,000
Receipts:													
Local sources	-	-	-	1,000	1,000	3,032	-	25,094	69,064	-	-	-	-
Intermediate sources	863	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	863	-	-	1,000	1,000	3,032	-	25,094	69,064	-	-	-	-
Disbursements:													
Instruction	-	-	51,126	-	1,000	1,086	-	-	9,635	2,742	-	-	-
Support services	-	-	-	-	-	1,060	-	25,094	1,845	-	-	-	-
Noninstructional services	-	-	-	-	-	156	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	51,126	-	1,000	2,302	-	25,094	11,480	2,742	-	-	-
Excess (deficiency) of receipts over disbursements	863	-	(51,126)	1,000	-	730	-	-	57,584	(2,742)	-	-	-
Other financing sources (uses)													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(57,584)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(57,584)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	863	-	(51,126)	1,000	-	730	-	-	-	(2,742)	-	-	-
Cash and investments - ending	\$ 12,651	\$ 310,000	\$ 244,390	\$ 1,000	\$ -	\$ 730	\$ 202	\$ -	\$ -	\$ 23,156	\$ 77,513	\$ 4,511	\$ 2,000

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

	Pepsi Scholar	Pepsi Co	Vending Transp	Vesa Scholar	College Success	Hobart Educ-Wk	Hobart- Homes	Hobart- Welding	Hobart Micro Photography	Raczka-Stochel Scholarship	Merr. Education	Sm Learn
Cash and investments - beginning	\$ 1,000	\$ 956	\$ 494	\$ 2,415	\$ 241	\$ (2,438)	\$ -	\$ -	\$ -	\$ 20,763	\$ 42,251	\$ 7,799
Receipts:												
Local sources	-	-	-	-	-	2,438	-	-	-	-	17,011	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	2,438	-	-	-	-	17,011	-
Disbursements:												
Instruction	-	-	-	-	241	-	1,315	6,471	-	-	13,659	-
Support services	-	-	-	-	-	-	-	-	-	-	6,000	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	241	-	1,315	6,471	-	-	19,659	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(241)	2,438	(1,315)	(6,471)	-	-	(2,648)	-
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	-	-	-	-	(241)	2,438	(1,315)	(6,471)	-	-	(2,648)	-
Cash and investments - ending	\$ 1,000	\$ 956	\$ 494	\$ 2,415	\$ -	\$ -	\$ (1,315)	\$ (6,471)	\$ -	\$ 20,763	\$ 39,603	\$ 7,799

(Continued)

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

	Misc	Djurich Scholar	Dollars/Scholar	Formative Asses	Common Sch 1	Common Schl 3	2019/2020 Ad Ed	20/21 Adult Ed	Tasc & Ed To Go	Adult Education	Safe	Secure School
Cash and investments - beginning	\$ 44,031	\$ 6,550	\$ 25,374	\$ -	\$ -	\$ (9,000)	\$ (15,212)	\$ -	\$ 32,836	\$ 18,042	\$ 3,117	\$ 50,000
Receipts:												
Local sources	-	-	-	-	-	-	26,950	76,932	17,423	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	49,242	-	540,164	-	-	-	-	-	44,080
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	49,242	-	540,164	26,950	76,932	17,423	-	-	44,080
Disbursements:												
Instruction	-	-	-	49,242	-	-	11,780	97,196	12,604	-	-	-
Support services	-	-	-	-	-	531,164	-	-	95	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	49,242	-	531,164	11,780	97,196	12,699	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	9,000	15,170	(20,264)	4,724	-	-	44,080
Other financing sources (uses)												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	42	-	-	-	-	100,000
Transfers out	(44,031)	-	-	-	-	-	-	-	(42)	(18,042)	-	(50,000)
Total other financing sources (uses)	(44,031)	-	-	-	-	-	42	-	(42)	(18,042)	-	50,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(44,031)	-	-	-	-	9,000	15,212	(20,264)	4,682	(18,042)	-	94,080
Cash and investments - ending	\$ -	\$ 6,550	\$ 25,374	\$ -	\$ -	\$ -	\$ -	\$ (20,264)	\$ 37,518	\$ -	\$ 3,117	\$ 144,080

(Continued)

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

	Secured School	Dare	Alternative Ed	Mash	Early Interven	Lilly Grant	Non-English Spe	Non-English	Cte Performance	Tag Grant 20/21	Tag Grant	High Ability 20
Cash and investments - beginning	\$ 50,000	\$ -	\$ -	\$ (1,969)	\$ -	\$ 472,073	\$ 280	\$ -	\$ 509	\$ -	\$ -	\$ 20,008
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	12,282	36,978	3,803	15,494	-	-	59,247	-	222,686	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	12,282	36,978	3,803	15,494	-	-	59,247	-	222,686	-	-
Disbursements:												
Instruction	-	12,001	48,353	(86)	15,494	47,751	280	52,421	-	223,290	-	18,358
Support services	-	-	-	-	-	67,919	-	-	-	-	-	1,650
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	12,001	48,353	(86)	15,494	115,670	280	52,421	-	223,290	-	20,008
Excess (deficiency) of receipts over disbursements	-	281	(11,375)	3,889	-	(115,670)	(280)	6,826	-	(604)	-	(20,008)
Other financing sources (uses)												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	11,375	-	-	-	-	-	-	604	-	-
Transfers out	(50,000)	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(50,000)	-	11,375	-	-	-	-	-	-	604	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(50,000)	281	-	3,889	-	(115,670)	(280)	6,826	-	-	-	(20,008)
Cash and investments - ending	\$ -	\$ 281	\$ -	\$ 1,920	\$ -	\$ 356,403	\$ -	\$ 6,826	\$ 509	\$ -	\$ -	\$ -

(Continued)

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

	High Ability 21	High Ability	Connectivity	Insur Reserve	Graphic Arts	Title I D 19-20	Title I D	Title I D 18-19	Title I 19-20	Title I	Title I 18-19
Cash and investments - beginning	\$ -	\$ -	\$ 614,739	\$ 1,075,004	\$ -	\$ (39,217)	\$ -	\$ -	\$ (166,401)	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	11,074	-	-	-	-	1,486	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	46,330	-	57,345	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	59,868	-	-	513,197	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	46,330	-	57,345	-	11,074	59,868	-	-	513,197	1,486	-
Disbursements:											
Instruction	23,786	-	-	-	11,074	17,642	89,662	-	297,555	947,224	-
Support services	4,774	-	-	-	-	1,399	13,575	-	17,535	59,329	-
Noninstructional services	-	-	-	-	-	1,610	7,347	-	31,706	18,686	-
Facilities acquisition and construction	-	-	243,014	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	28,560	-	243,014	-	11,074	20,651	110,584	-	346,796	1,025,239	-
Excess (deficiency) of receipts over disbursements	17,770	-	(185,669)	-	-	39,217	(110,584)	-	166,401	(1,023,753)	-
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	17,770	-	(185,669)	-	-	39,217	(110,584)	-	166,401	(1,023,753)	-
Cash and investments - ending	\$ 17,770	\$ -	\$ 429,070	\$ 1,075,004	\$ -	\$ -	\$ (110,584)	\$ -	\$ -	\$ (1,023,753)	\$ -

(Continued)

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

	Perkins 19/20	Cte Grant 20/21	Perkins Grant	Summer Expans	T-iv Innovation	Title Iv Tutor	Title Iv 19-21	Title Iv 20-22	Title Iv 18-20	Perkin Leadersh	Perkins Summer
Cash and investments - beginning	\$ (35,302)	\$ -	\$ 71	\$ 464	\$ -	\$ -	\$ (19,434)	\$ -	\$ (31,515)	\$ (785)	\$ -
Receipts:											
Local sources	-	150	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	75,257	96,732	-	-	-	-	19,540	-	48,147	785	1,030
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	75,257	96,882	-	-	-	-	19,540	-	48,147	785	1,030
Disbursements:											
Instruction	39,955	136,583	-	-	34,198	1,709	26,812	401	15,441	-	1,030
Support services	-	311	-	-	-	-	31,841	2,414	206	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	39,955	136,894	-	-	34,198	1,709	58,653	2,815	15,647	-	1,030
Excess (deficiency) of receipts over disbursements	35,302	(40,012)	-	-	(34,198)	(1,709)	(39,113)	(2,815)	32,500	785	-
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(464)	-	-	-	-	(985)	-	-
Total other financing sources (uses)	-	-	-	(464)	-	-	-	-	(985)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	35,302	(40,012)	-	(464)	(34,198)	(1,709)	(39,113)	(2,815)	31,515	785	-
Cash and investments - ending	\$ -	\$ (40,012)	\$ 71	\$ -	\$ (34,198)	\$ (1,709)	\$ (58,547)	\$ (2,815)	\$ -	\$ -	\$ -

(Continued)

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

	Perkins Covid	Perkin Assessm	Head Start20-21	Head Start21/22	Medicaid Fund	Title li 19-21	Title li 20-22	Title li 17-19	Title li 18-20	Title lii 19-21	Title lii 20-22
Cash and investments - beginning	\$ -	\$ -	\$ (87,505)	\$ -	\$ 1,724	\$ (15,043)	\$ -	\$ -	\$ (43,762)	\$ (2,052)	\$ -
Receipts:											
Local sources	-	-	867,561	168,857	-	40	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	5,143	580	-	-	44,593	15,375	-	-	91,556	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	5,143	580	867,561	168,857	44,593	15,415	-	-	91,556	-	-
Disbursements:											
Instruction	15,555	1,160	631,457	317,049	-	775	-	-	-	11,486	4,503
Support services	-	-	300	-	25,299	102,302	16,730	-	47,794	2,804	154
Noninstructional services	-	-	-	-	-	-	-	-	-	10,176	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	15,555	1,160	631,757	317,049	25,299	103,077	16,730	-	47,794	24,466	4,657
Excess (deficiency) of receipts over disbursements	(10,412)	(580)	235,804	(148,192)	19,294	(87,662)	(16,730)	-	43,762	(24,466)	(4,657)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(148,299)	-	(11,553)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(148,299)	-	(11,553)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,412)	(580)	87,505	(148,192)	7,741	(87,662)	(16,730)	-	43,762	(24,466)	(4,657)
Cash and investments - ending	\$ (10,412)	\$ (580)	\$ -	\$ (148,192)	\$ 9,465	\$ (102,705)	\$ (16,730)	\$ -	\$ -	\$ (26,518)	\$ (4,657)

(Continued)

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

	Title Iii	ESSER II	ESSER I	Fema Dr-4515	Prepaid Food	Study Council	Payroll Clearing	Retiree Ins	Flex Spending	Totals
Cash and investments - beginning	\$ (6,929)	\$ -	\$ -	\$ (19,864)	\$ (60,077)	\$ 69,369	\$ (4,208)	\$ (2,592)	\$ 23,604	\$ 48,114,766
Receipts:										
Local sources	-	-	20,671	15,000	-	48,046	-	16,124	41,339	38,990,529
Intermediate sources	-	-	-	-	-	-	-	-	-	243,032
State sources	-	-	-	-	-	-	-	-	-	45,236,011
Federal sources	8,856	-	398,007	-	-	-	-	-	-	3,979,244
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	276,587	-	10,589,931	-	-	10,871,562
Total receipts	8,856	-	418,678	15,000	276,587	48,046	10,589,931	16,124	41,339	99,320,378
Disbursements:										
Instruction	1,902	823,840	473,779	15,310	-	1,101	-	-	-	35,736,651
Support services	25	33,092	42,485	281,820	-	-	-	17,300	-	23,426,245
Noninstructional services	-	-	-	6,260	167,802	-	-	-	-	3,520,018
Facilities acquisition and construction	-	-	-	68,052	-	-	-	-	-	1,441,392
Debt services	-	-	-	-	-	-	-	-	-	14,882,610
Nonprogrammed charges	-	-	-	-	-	-	10,583,161	-	39,455	17,879,405
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,927	856,932	516,264	371,442	167,802	1,101	10,583,161	17,300	39,455	96,886,321
Excess (deficiency) of receipts over disbursements	6,929	(856,932)	(97,586)	(356,442)	108,785	46,945	6,770	(1,176)	1,884	2,434,057
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	5,344,650
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	916	-	-	2,044,670
Transfers out	-	-	-	-	-	-	(916)	-	-	(2,044,670)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	5,344,650
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,929	(856,932)	(97,586)	(356,442)	108,785	46,945	6,770	(1,176)	1,884	7,778,707
Cash and investments - ending	\$ -	\$ (856,932)	\$ (97,586)	\$ (376,306)	\$ 48,708	\$ 116,314	\$ 2,562	\$ (3,768)	\$ 25,488	\$ 55,893,473

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2021

<u>Government or Enterprise</u>	Accounts <u>Payable</u>	Accounts <u>Receivable</u>
Governmental activities	\$ <u>6,044,530</u>	\$ <u>3,768</u>

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
SCHEDULE OF LEASES AND DEBT
June 30, 2021

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
2005/2013A & B Intermediate and Three Elementary Schools Improvements	Renovation	\$ 6,068,500	6/30/2005	12/31/2027
2012A Miller Iddings and Central Office Improvements	Renovation	620,000	6/30/2015	12/31/2021
2016 Refinance of 2008 Freshman Ctr and MS Additions	Renovation	<u>4,061,500</u>	12/30/2016	12/31/2029
Total governmental activities		<u>10,750,000</u>		
Total of annual lease payments		<u>\$ 10,750,000</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	Pension Bonds of 2015	<u>\$ 2,060,000</u>	<u>\$ 451,425</u>
Totals		<u>\$ 2,060,000</u>	<u>\$ 451,425</u>

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
SCHEDULE OF CAPITAL ASSETS
June 30, 2021

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	\$ 767,900
Buildings	160,797,386
Improvements other than buildings	4,103,532
Machinery, equipment, and vehicles	<u>16,383,893</u>
Total governmental activities	<u>182,052,711</u>
Total capital assets	<u>\$ 182,052,711</u>

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
STATE REPORTING INFORMATION (Unaudited)
July 1, 2019 - June 30, 2021

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.

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period July 1, 2019 through June 30, 2021

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 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-2019 to 06-30-21
Department of Agriculture						
Child Nutrition Cluster	Indiana Department of Education					
School Breakfast Program		10.553	FY2020, FY2021	\$ 780,355	\$ -	\$ 780,355
National School Lunch Program		10.555	FY2020, FY2021	1,792,017	18,453	1,810,470
Commodities		10.555	FY2020, FY2021	262,240	318,191	580,431
Summer Food Service Program for Children		10.559	FY2020, FY2021	687,233	2,523,870	3,211,103
Total - Child Nutrition Cluster				<u>3,521,845</u>	<u>2,860,514</u>	<u>6,382,359</u>
Child and Adult Care Food Program	Indiana Department of Education					
Child and Adult Care Food Program		10.558	FY2020, FY2021	9,857	1,805	11,662
Total - Child and Adult Care Food Program				<u>9,857</u>	<u>1,805</u>	<u>11,662</u>
Total - Department of Agriculture				<u>3,531,702</u>	<u>2,862,319</u>	<u>6,394,021</u>
Department of Education						
Special Education Cluster (IDEA)						
Special Education Grants to States						
IDEA, Part B	Indiana Department of Education	84.027	19611-045-PN01	284,103	3,839	287,942
IDEA, Part B		84.027	20611-045-PN01	1,112,194	313,947	1,426,141
IDEA, Part B		84.027	21611-043-PN01	-	95,222	95,222
IDEA, Part B		84.027	18611-045-PN01	13,678	-	13,678
Total - Special Education Grants to States				<u>1,409,975</u>	<u>413,008</u>	<u>1,822,983</u>
Special Education Preschool Grants						
IDEA, Preschool	Indiana Department of Education	84.173	20619-045-PN01	30,547	10,436	40,983
IDEA, Preschool		84.173	21619-043-PN01	-	29,117	29,117
IDEA, Preschool		84.173	19619-045-PN01	20,852	-	20,852
Total - Special Education Grants to States				<u>51,399</u>	<u>39,553</u>	<u>90,952</u>
Total - Special Education Cluster (IDEA)				<u>1,461,374</u>	<u>452,561</u>	<u>1,913,935</u>
Title I Grants to Local Educational Agencies						
Title I, Part A	Indiana Department of Education	84.010	S010A190014	1,087,776	513,197	1,600,973
Title I, Part A		84.010	S010A200014	-	1,486	1,486
Title I, Part A		84.010	S010A170014	438,363	-	438,363
Total - Title I Grants to Local Educational Agencies				<u>1,526,139</u>	<u>514,683</u>	<u>2,040,822</u>

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period July 1, 2019 through June 30, 2021

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 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-2019 to 06-30-21
Title I State Agency Program for Neglected and Delinquent Children and Youth	Indiana Department of Education					
Title I, Part D		84.013	S010A190014	\$ 45,205	\$ 59,868	\$ 105,073
Title I, Part D		84.013	S010A180014	<u>126,818</u>	<u>-</u>	<u>126,818</u>
Total - Title I State Agency Program for Neglected and Delinquent Children and Youth				<u>172,023</u>	<u>59,868</u>	<u>231,891</u>
Career and Technical Education - Basic Grants to State	Indiana Department of Education					
Perkins Basic Grant		84.048	20-0512-4600	69,517	75,257	144,774
Perkins Assessment Grant		84.048	20-0512-A03B	-	785	785
Carl D. Perkins Title V Summer Bridge Grant		84.048	20-0512-SB3B	-	1,030	1,030
Perkins Basic Grant		84.048	21-0512-4600	-	96,882	96,882
Carl D. Perkins Title V Perkins Leadership		84.048	21-0512-A03B	-	580	580
Carl D. Perkins Title V Perkins CTE/Perkins CTE COVID-19 Assistance Grant		84.048	21-0512-C03B	-	5,143	5,143
Career and Technical Education Summer Expansion Grant		84.048	19A-4700-4600	22,456	-	22,456
Perkins Basic Grant		84.048	18-4700-4345	<u>70,781</u>	<u>-</u>	<u>70,781</u>
Total - Career and Technical Education - Basic Grants to State				<u>162,754</u>	<u>179,677</u>	<u>342,431</u>
English Language Acquisition State Grants	Indiana Department of Education					
Title III, Part A		84.365	S365A180014	21,780	8,856	30,636
Title III, Part A		84.365	S365A170014	<u>30,933</u>	<u>-</u>	<u>30,933</u>
Total - English Language Acquisition State Grants				<u>52,713</u>	<u>8,856</u>	<u>61,569</u>
Supporting Effective Instruction Grants to States	Indiana Department of Education					
Title II, Part A		84.367	S367A190013	-	15,415	15,415
Title II, Part A		84.367	S367A170013	63,310	-	63,310
Title II, Part A		84.367	S367A180013	<u>108,157</u>	<u>91,556</u>	<u>199,713</u>
Total - Supporting Effective Instruction Grants to States				<u>171,467</u>	<u>106,971</u>	<u>278,438</u>
Student Support and Academic Enrichment Grant	Indiana Department of Education					
Title IV, Part A		84.424	S424A190015	-	19,540	19,540
Title IV, Part A		84.424	S424A170015	100,000	-	100,000
Title IV, Part A		84.424	S424A180015	<u>58,379</u>	<u>48,147</u>	<u>106,526</u>
Total - Student Support and Academic Enrichment Program				<u>158,379</u>	<u>67,687</u>	<u>226,066</u>

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period July 1, 2019 through June 30, 2021

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 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-2019 to 06-30-21
COVID-19 - Education Stabilization Fund Elementary and Secondary School Emergency Relief (ESSER I) Fund	Indiana Department of Education	84.425D	S425D200013	\$ -	\$ 418,678	\$ 418,678
Total - COVID-19 - Education Stabilization Fund				-	418,678	418,678
Total - Department of Education				3,704,849	1,808,981	5,513,830
<u>Department of Health and Human Services</u>						
Head Start Cluster	Direct Award					
Head Start		93.600	2021-2022	-	168,857	168,857
Head Start		93.600	2019-2020	467,162	-	467,162
Head Start		93.600	2020-2021	168,756	867,561	1,036,317
Total - Head Start Cluster				635,918	1,036,418	1,672,336
Medicaid Cluster						
Medicaid Assistance Program Medicaid	Centers for Medicare and Medicaid Services	93.778	FY2020, FY2021	3,126	44,593	47,719
Total - Medicaid Cluster				3,126	44,593	47,719
Total - Department of Health and Human Services				639,044	1,081,011	1,720,055
<u>Department of Homeland Security</u>						
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance Grant FEMA	Federal Emergency Management Agency	97.036	DR-415	-	15,000	15,000
Total - Department of Homeland Security				-	15,000	15,000
Total federal awards expended				\$ 7,875,595	\$ 5,767,311	\$ 13,642,906

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

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period of July 1, 2019 to June 30, 2021

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 - SPECIAL EDUCATION COOPERATIVE (ALN: 84.027, 84.173)

The School Corporation is a member of a special education cooperative (Cooperative). As a result, some activity for the Special Education Cluster (IDEA) that is presented as federal awards expended in 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.

NOTE 4 - OTHER INFORMATION

The School Corporation did not have any subrecipient activity for the period July 1, 2019 to June 30, 2021

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
Merrillville Community School Corporation
Lake 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 Merrillville Community School Corporation ("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, 2021 and for the period July 1, 2019 to June 30, 2021 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 14, 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 may exist that have not been identified.

(Continued)

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 14, 2023

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

Those Charged with Governance
Merrillville Community School Corporation
Lake County, Indiana

Report on Compliance for Each Major Federal Program

We have audited Merrillville Community School Corporation (the School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the School Corporation's major federal programs for the period July 1, 2019 to June 30, 2021. The School Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

Opinion on Each Major Federal Program

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the period July 1, 2019 to June 30, 2021.

(Continued)

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are 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 2021-001. Our opinion on each major federal program is not modified with respect to these matters.

The School Corporation's response to the noncompliance finding identified in our audit is described in the accompanying *schedule of findings and questioned costs*. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

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 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. *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 consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a significant deficiency.

The School Corporation's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The School Corporation's response was not subjected to the 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

Indianapolis, Indiana
March 14, 2023

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the period July 1, 2019 through June 30, 2021

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
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Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiencies identified not considered to be material weaknesses?	_____ <u>X</u> _____	Yes	_____	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
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Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
84.027, 84.173	Special Education Cluster
84.010	Title I Grants to Local Educational Agencies
93.600	Head Start Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?	_____	Yes	_____ <u>X</u> _____	No
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Section II – Financial Statement Findings

None noted.

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period July 1, 2019 through June 30, 2021

Section III – Federal Award Findings and Questioned Costs

FINDING 2021-001

Information on the federal program:

Subject: Special Education Cluster – Earmarking
Federal Agency: Department of Education
Federal Program: Special Education Grants to States, Special Education Preschool Grants
Assistance Listing Numbers: 84.027, 84.173
Federal Award Numbers and Years: 19611-045-PN01
Pass-Through Entity: Indiana Department of Education
Compliance Requirements: Matching, Level of Effort, Earmarking
Audit Findings: Significant Deficiency, Other Matters

Criteria: 2 CFR 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)...."

2 CFR 200.403 states in part:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:...

- (g) Be adequately documented.... "

2 CFR 200.208(b) states in part:

"The Federal awarding agency or pass-through entity may adjust specific Federal award conditions as needed . . ."

511 IAC 7-34-7(b) states:

"The public agency, in providing special education and related services to students in nonpublic schools must expend at least an amount that is the same proportion of the public agency total subgrant under 20 U.S.C. 1411(f) as the number of nonpublic school students with disabilities, who are enrolled by their parents in nonpublic schools within its boundaries, is to the total number of students with disabilities of the same age range."

Condition: The School Corporation did not have internal controls in place to ensure that the Cooperative complied with the earmarking requirements. The Cooperative did not have adequate procedures in place to ensure that the required level of expenditures for non-public school students with disabilities was met for each member school. The Cooperative did not have effective internal controls to ensure non-public school expenditures were appropriately identified and reported.

(Continued)

MERRILLVILLE COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period July 1, 2019 through June 30, 2021

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

FINDING 2021-001 (Continued)

Cause: The School Corporation's management had not developed an effective system of internal controls that would have ensured compliance with the grant agreement and the earmarking requirements of the Matching, Level of Effort, Earmarking compliance requirement.

Effect: The failure to establish an effective internal control system, as well as adequately document costs of federal awards, prevented the determination of the School Corporation's compliance with the earmarking requirements of the Matching, Level of Effort, Earmarking compliance requirement.

Questioned Costs: There were no questioned costs identified.

Context: The School Corporation is a member of the Northwest Indiana Special Education Cooperative (Cooperative). During fiscal year 2020-2021, the Cooperative operated the special education programs and spent the federal money on behalf of all its members. As the grant agreements were between the Indiana Department of Education (IDOE) and each member school, the School Corporation was responsible for ensuring and providing oversight of the Cooperative. However, there was inadequate oversight performed by the School Corporation in order to ensure compliance with the Matching, Level of Effort, Earmarking compliance requirement.

The School Corporation did not have internal controls in place to ensure that the Cooperative complied with the earmarking requirements. The Cooperative did not have adequate procedures in place to ensure that the required level of expenditures for non-public school students with disabilities was met for each member school. The Cooperative did not have effective internal controls to ensure non-public school expenditures were appropriately identified and reported.

The Non-Public Proportionate Share expenditures for the 19611-045-PN01 grant award could not be verified for the individual member schools. The non-public school share funds for all member schools were comingled and the aggregate amount of expenditures was then allocated to the member schools on a percentage basis. These allocations were the amounts reported to IDOE. As such, we were unable to identify which expenditures were for each school in order to verify the minimum amount per the grant award was expended and properly reported to IDOE as required.

The lack of internal controls and noncompliance was isolated to the 19611-045-PN01 grant award. The School Corporation's proportionate share amount for the 19611-045-PN01 grant award was \$39,852.60.

Identification as a repeat finding: No.

Recommendation: We recommended that the School Corporation's management establish an effective system of internal controls, as well as appropriately document and identify federal award expenditures to ensure compliance with the Matching, Level of Effort, Earmarking compliance requirement.

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



MERRILLVILLE COMMUNITY SCHOOL CORPORATION

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www.mvsc.k12.in.us

Nicholas G. Brown, Ed.S.
Superintendent of Schools

"Every child. Every day. Whatever it takes."

Dexter Suggs, Ph.D.
Assistant Superintendent

CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2021

FINDING 2021-001

Information on the federal program:

Subject: Special Education Cluster – Earmarking
Federal Agency: Department of Education
Federal Program: Special Education Grants to States, Special Education Preschool Grants
Assistance Listing Numbers: 84.027, 84.173
Federal Award Numbers and Years: 19611-045-PN01
Pass-Through Entity: Indiana Department of Education
Compliance Requirements: Matching, Level of Effort, Earmarking
Audit Findings: Significant Deficiency, Other Matters

Condition: The School Corporation did not have internal controls in place to ensure that the Cooperative complied with the earmarking requirements. The Cooperative did not have adequate procedures in place to ensure that the required level of expenditures for non-public school students with disabilities was met for each member school. The Cooperative did not have effective internal controls to ensure non-public school expenditures were appropriately identified and reported.

Context: The School Corporation is a member of the Northwest Indiana Special Education Cooperative (Cooperative). During fiscal year 2020-2021, the Cooperative operated the special education programs and spent the federal money on behalf of all its members. As the grant agreements were between the Indiana Department of Education (IDOE) and each member school, the School Corporation was responsible for ensuring and providing oversight of the Cooperative. However, there was inadequate oversight performed by the School Corporation in order to ensure compliance with the Matching, Level of Effort, and Earmarking compliance requirement.

The School Corporation did not have internal controls in place to ensure that the Cooperative complied with the earmarking requirements. The Cooperative did not have adequate procedures in place to ensure that the required level of expenditures for non-public school students with disabilities was met for each member school. The Cooperative did not have effective internal controls to ensure non-public school expenditures were appropriately identified and reported.

The Non-Public Proportionate Share expenditures for the 19611-045-PN01 grant award could not be verified for the individual member schools. The non-public school share funds for all member schools were comingled and the aggregate amount of expenditures was then allocated to the member schools on a percentage basis. These allocations were the amounts reported to IDOE. As such, we were unable to identify which expenditures were for each school in order to verify the minimum amount per the grant award was expended and properly reported to IDOE as required.

The lack of internal controls and noncompliance was isolated to the 19611-045-PN01 grant award. The School Corporation's proportionate share amount for the 19611-045-PN01 grant award was \$39,852.60.

BOARD OF SCHOOL TRUSTEES

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Nicholas G. Brown, Ed.S.
Superintendent of Schools

"Every child. Every day. Whatever it takes."

Dexter Suggs, Ph.D.
Assistant Superintendent

Views of Responsible Officials and Planned Corrective Actions: As a member of the Northwest Indiana Special Education Cooperative (NISEC), Merrillville Community School Corporation reported their proportionate share based on a percentage of expenditures, and had successful audits in doing so. When Merrillville Community School Corporation was notified that this process was no longer acceptable, we immediately implemented an internal control process with NISEC which included a detailed reporting of staff work hours for nonpublic schools related to only our school corporation. The report is then reviewed and signed by the NISEC staff working for the nonpublic school and their supervisor. The employee detailed time and effort report are then provided to the NISEC finance department for a second review and signature before being provided to payroll. NISEC payroll then charges the proportionate share to the IDEA Part B grant in the payroll system bi-weekly based on the time and effort report pertinent to just Merrillville Community School Corporation. The time and effort reports are then used to submit the reimbursement request to the Department of Education for Merrillville Community School Corporation's proportionate share.

Additionally, any IDEA Part B nonpublic material expense is broken out in detail with Merrillville Community School Corporation proportionate share for approval by the NISEC finance office prior to vendor payment and the reimbursement request is submitted to the Department of Education.

Responsible party and timeline for completion: The Northwest Indiana Special Education Cooperatives Chief Financial Officer stopped reporting nonpublic proportionate share expenditures by percentage as of the 2022-2023 school year. An internal control procedure to report nonpublic proportionate share expenditures by detailed time and effort work and expenditures were implemented as of the 2022-2023 school year.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2019-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Condition and Context: The School Corporation did not have an effective system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. An oversight or review process had been put in place; however, the control was not effective and allowed errors to remain on the SEFA.

Due to the lack of effective internal controls, federal expenditures were understated \$650,516 for the Special Education Cluster (IDEA) for fiscal year 2017-2018 and overstated \$669,896 for the Child Nutrition Cluster for 2018-2019. In addition, the Child and Adult Care Food Program expenditures were understated \$14,473 and \$8,393 for 2017-2018 and 2018-2019, respectively.

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Nicholas G. Brown, Ed.S.
Superintendent of Schools

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Dexter Suggs, Ph.D.
Assistant Superintendent

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA.

Status: Resolved.

FINDING 2019-002

Subject: Child Nutrition Cluster - Internal Controls

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

Assistance Listing Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): 2017-2018-4600, 2018-2019-4600

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Program Income, Special Tests and Provisions - Paid Lunch Equity

Audit Finding: Material Weakness

Condition and Context: 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 Program Income and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

Program Income

The Assistant Food Service Director entered the School Board approved breakfast and lunch prices into the point of sale system without an oversight or review process in place to ensure that the prices were entered correctly.

Special Tests and Provisions - Paid Lunch Equity (National School Lunch Program only)

The Administrative Assistant completed the paid lunch equity calculation without an oversight or review process to ensure the accuracy of the calculation.

The lack of controls was a systemic issue throughout the audit period.

Status: Resolved.

FINDING 2019-003

Subject: Title I Grants to Local Educational Agencies - Internal Controls

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

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Assistance Listing Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 2016-2017-4600, 2017-2018-4600, 2018-2019-4600

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Reporting, Special Tests and Provisions - Assessment System Security

Audit Finding: Material Weakness

Condition and Context: An effective internal control system was not in place at the School Corporation in order to ensure compliance with the grant agreement and the Reporting and Special Tests and Provisions – Assessment System Security compliance requirements.

Reporting

The School Corporation had a process in place that an official reviewed the requests for reimbursement (reports) prepared by the Grant Administrator. However, the oversight or review process to ensure the accuracy of the reports to supporting documentation was not evidenced. The lack of controls was a systemic issue throughout the audit period.

Special Tests and Provisions - Assessment System Security

The School Corporation had not established effective controls over the implementation of required assessment system security for fiscal year 2017-2018. The control established over assessment system security was effective for 2018-2019.

Status: Resolved.

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