



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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March 23, 2023

To: The Officials of the Centerville-Abington Community Schools  
Centerville-Abington Community Schools  
115 West South Street  
Centerville, IN 47330

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

We call your attention to the findings included in the report on pages 42 through 46. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 47 through 52.

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 Centerville-Abington Community Schools was prepared in accordance with the guidelines established by the State Board of Accounts.

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

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

Tammy R. White, CPA  
Deputy State Examiner

**CENTERVILLE-ABINGTON COMMUNITY SCHOOLS**  
Wayne County, Indiana

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

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
Wayne County, Indiana

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

CONTENTS

SCHEDULE OF OFFICIALS (Unaudited).....	1
INDEPENDENT AUDITOR'S REPORT.....	2
FINANCIAL STATEMENT	
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS.....	5
NOTES TO FINANCIAL STATEMENT.....	7
OTHER INFORMATION	
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS (Unaudited).....	13
SCHEDULE OF PAYABLES AND RECEIVABLES (Unaudited).....	29
SCHEDULE OF LEASES AND DEBT (Unaudited).....	30
SCHEDULE OF CAPITAL ASSETS (Unaudited).....	31
STATE REPORTING INFORMATION (Unaudited).....	32
SUPPLEMENTARY INFORMATION	
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....	33
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....	35
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 <i>GOVERNMENT AUDITING STANDARDS</i> .....	36
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE.....	38
SCHEDULE OF FINDINGS AND QUESTIONED COSTS.....	41

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
SCHEDULE OF OFFICIALS (Unaudited)  
For the period July 1, 2020 through June 30, 2022

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Tyna M. Stover	07-01-20 to 06-30-22
Superintendent of Schools	Mike L. McCoy	07-01-20 to 06-30-22
President of the School Board	Brad Lambright Michael T. Duke	07-01-20 to 12-30-20 01-01-21 to 06-30-22

## INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance  
Centerville-Abington Community Schools  
Wayne County, Indiana

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

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

*Unmodified Opinion on Regulatory Basis of Accounting*

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

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Corporation as of June 30, 2022, or changes in net position for the period of July 1, 2020 through June 30, 2022.

***Basis for Opinions***

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

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

As described in Note 1 to the financial statement, the financial statement is prepared by the School Corporation on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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(Continued)

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6) as described in Note 1, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statement***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

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

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(Continued)

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

### ***Other Information***

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

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

### **Other Reporting Required by Governmental Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 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 16, 2023

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2022 and for the period of July 1, 2020 through June 30, 2022

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-2020	Receipts	Disbursements		06-30-2021	Receipts	Disbursements		
Education	\$ 1,243,739	\$ 11,859,085	\$ 10,212,085	\$ (1,726,055)	\$ 1,164,684	\$ 12,677,117	\$ 10,426,438	\$ (1,881,979)	\$ 1,533,384
Debt Service	1,527,623	2,071,076	2,784,479	-	814,220	1,857,664	2,167,635	-	504,249
Operations	2,032,731	2,098,929	3,911,925	1,768,391	1,988,126	2,077,693	3,891,236	1,886,819	2,061,402
Rainy Day	841,422	742,921	548,659	-	1,035,684	116,291	-	-	1,151,975
2020 Cae Bldg Corp Mortgage Bonds	-	1,100,000	-	-	1,100,000	-	69,692	-	1,030,308
2020 Cae Bldg Construction Corp Expenses	-	-	29,118	-	(29,118)	-	15,477	-	(44,595)
2021 Transportation Center Construction	-	-	-	-	-	1,543,580	43,580	-	1,500,000
G.O. Bond 2014 Construction	22,486	-	-	-	22,486	-	8,616	-	13,870
School Lunch Fund	161,585	954,663	942,195	-	174,053	1,018,276	848,766	-	343,563
Curricular Materials Rental	104,939	258,192	328,934	9,435	43,632	235,103	191,696	-	87,039
Levy Excess	1,001	-	-	-	1,001	-	-	-	1,001
Educational License Plates	598	19	-	-	617	38	-	-	655
Comprehensive Counseling Initiative Lill	118,753	1	40,811	-	77,943	-	41,592	-	36,351
Gifts & Donations Fund	769	31,921	9,882	-	22,808	5,507	28,315	-	-
Dot Foods Inc Donation	-	-	-	-	-	500	-	-	500
Formative Assessment	-	-	-	-	-	23,069	19,360	-	3,709
Special Education Excess Costs	-	161,581	161,581	-	-	5,005	5,005	-	-
Common School Tech Adv	-	7,270	377,176	211,871	(158,035)	47,249	85,435	272,498	76,277
Common School Tech Adv B0271	-	-	-	-	-	-	1,250	1,250	-
Common School Tech Adv B0296	-	-	-	-	-	-	168,360	168,350	(10)
Common School Tech Adv B0331	-	-	-	-	-	-	129,487	67,134	(62,353)
Secured Schools Safety Grant	-	54,777	-	(32,126)	22,651	27,343	-	-	49,994
Alternative Education	-	3,952	3,952	-	-	-	-	-	-
Indiana Lit Early Intervention Grant	821	-	821	-	-	-	-	-	-
20-21 Indiana Literacy Early Interventio	-	5,206	3,083	-	2,123	-	2,123	-	-
21-22 Indiana Literacy Early Interventio	-	-	-	-	-	5,781	5,751	-	30
Non English Speaking Prog	293	-	-	-	293	-	134	-	159
Teacher Appreciation Grant	-	65,277	65,277	-	-	65,715	65,715	-	-
High Ability Students	9,488	27,434	24,301	-	12,621	31,076	25,871	-	17,826
State Connectivity Grant	12,537	15,818	13,440	-	14,915	12,760	13,440	-	14,235
Title I 2020-2021	-	230,854	304,554	56,457	(17,243)	79,846	62,603	-	-
Title I 2021-2022	-	-	-	-	-	204,743	330,399	12,000	(113,656)
Title I 2019-2020	(66,145)	56,508	43,397	53,034	-	-	-	-	-
19-20 Cfss	(38,769)	47,906	9,137	-	-	-	-	-	-
2020 - 2021 Cfss	-	206,911	325,335	-	(118,424)	119,299	875	-	-
2021 - 2022 Cfss	-	-	-	-	-	205,737	292,818	-	(87,081)
2020 - 2021 Cfss Preschool Spec Ed	-	14,140	14,140	-	-	-	-	-	-
2021 - 2022 Cfss Preschool Spec Ed	-	-	-	-	-	14,338	14,338	-	-
Title Iv 2022-2024	-	-	-	-	-	-	30,182	15,103	(15,079)
Title Iv A 19-21	(2,285)	22,346	20,061	-	-	-	-	-	-
Title Iv 2020-2022	-	7,357	9,643	-	(2,286)	14,308	12,022	-	-
Federal Medicaid Reimburs	42,618	38,589	20,535	(10,210)	50,462	21,622	17,680	(4,840)	49,564
Federal Medicaid Reimburse - Indiana Mac	-	4,516	-	-	4,516	20,803	-	-	25,319

(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2022 and for the period of July 1, 2020 through June 30, 2022

Fund	Cash and Investments		Disbursements	Other	Cash and Investments		Disbursements	Other	Cash and
	07-01-2020	Receipts		Financing	06-30-2021	Receipts		Financing	Investments
				Sources (Uses)				Sources (Uses)	06-30-2022
Title Ii A Fy 12/13	\$ -	\$ 53,034	\$ -	\$ (53,034)	\$ -	\$ -	\$ -	\$ -	\$ -
Title Ii	-	56,457	-	(56,457)	-	-	-	-	-
Title Ii-A 2021-2022	-	-	-	-	-	27,103	-	(27,103)	-
American Rescue Plan 611 Fy 2022	-	-	-	-	-	107	3,629	-	(3,522)
American Rescue Plan 619 Fy 2022	-	-	-	-	-	245	436	-	(191)
Governor's Emergency Education Relief (GEER)	-	60,000	60,000	-	-	-	-	-	-
ESSER I	-	132,644	133,436	-	(792)	71,837	94,574	-	(23,529)
Fed Stim - Educ Stab Relief Esser Ii	-	-	-	-	-	139,422	439,606	-	(300,184)
Fed Stim - Educ Stab Relief Esser Iii	-	-	-	-	-	103,183	149,911	-	(46,728)
Federal Tax	-	731,605	731,605	-	-	735,499	735,499	-	-
Social Security	-	671,348	671,348	-	-	697,182	697,182	-	-
State Tax	-	275,132	275,132	-	-	286,899	286,899	-	-
County Tax	-	121,294	121,294	-	-	115,532	115,532	-	-
Perf	-	45,096	45,101	-	(5)	47,154	47,149	-	-
Health Insurance	1,289	151,438	150,649	-	2,078	154,891	155,638	-	1,331
Health Ins - Schl Board	1,561	5,789	4,665	-	2,685	4,020	5,030	-	1,675
Health Ins - 20 Pay	813	15,686	15,476	-	1,023	12,141	12,471	-	693
Annuities	-	436,761	436,761	-	-	394,629	394,629	-	-
Long Term Disability	-	1	1	-	-	1	1	-	-
Life Insurance	73	721	696	-	98	697	697	-	98
American Fidelity Deductions	519	118,381	118,368	-	532	125,483	126,015	-	-
Dental Insurance	679	53,790	53,746	-	723	56,100	56,395	-	428
Dental - Schl Board	545	804	1,308	-	41	1,105	1,246	-	(100)
Vision Insurance	51	7,002	6,966	-	87	8,977	9,014	-	50
Vision - Schl Board	104	250	250	-	104	185	250	-	39
Retiree Insurance	318	87,043	87,589	-	(228)	95,471	95,642	-	(399)
Afa Post Tax Deduct 20 Pays	198	4,167	4,365	-	-	2,913	2,893	-	20
Afa Pre Tax Deduct 20 Pays	174	3,211	3,385	-	-	2,752	2,752	-	-
Afa Post Tax Deduct 24 Pays	(58)	41,761	41,703	-	-	48,782	48,782	-	-
Afa Pre Tax Deduct 24 Pays	-	35,472	35,472	-	-	38,322	38,288	-	34
United Way	-	420	420	-	-	-	-	-	-
Dollars For Scholars	-	3,035	3,035	-	-	2,370	2,370	-	-
Ista	-	27,166	27,166	-	-	-	-	-	-
Garnishments	-	15,520	15,520	-	-	15,810	15,810	-	-
Medical Reimbursement	-	22,673	22,673	-	-	19,166	19,166	-	-
Med Reimburse 20 Pay	104	1,756	1,860	-	-	2,200	2,200	-	-
Corrections/Refunds	-	1,524	1,524	-	-	167,419	167,419	-	-
Advanced Cafeteria Sales	15,987	89,484	93,443	-	12,028	83,726	84,875	-	10,879
<b>Totals</b>	<b>\$ 6,036,561</b>	<b>\$ 23,357,714</b>	<b>\$ 23,369,478</b>	<b>\$ 221,306</b>	<b>\$ 6,246,103</b>	<b>\$ 23,891,786</b>	<b>\$ 22,827,891</b>	<b>\$ 509,232</b>	<b>\$ 7,819,230</b>

See notes to financial statement.

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Entity: School Corporation, as used herein, shall include, but is not limited to, the following: school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The accompanying financial statement presents the financial information for the School Corporation.

Basis of Accounting: The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

Cash and Investments: Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

Receipts: Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Local sources.* Amounts received from taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, School Corporation activities, revenue from community service activities, and other revenue from local sources.

*Intermediate sources.* Amounts received as distributions from the County for fees collected for or on behalf of the School Corporation including, but not limited to, the following: educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

*State sources.* Amounts received as distributions from the State of Indiana that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

*Federal sources.* Amounts received as distributions from the federal government that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

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

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

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(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: return of petty cash, return of cash change, insurance claims for losses, sale of securities, and other receipts not listed in another category above.

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

*Instruction.* Amounts disbursed for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

*Support services.* Amounts disbursed for support services related to students, instruction, general administration, school administration, outflows for central services, operation and maintenance of plant services, and student transportation.

*Noninstructional services.* Amounts disbursed for food service operations and community service operations.

*Facilities acquisition and construction.* Amounts disbursed for the acquisition, development, construction, and improvement of new and existing facilities.

*Debt services.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the School Corporation, including: all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

*Nonprogrammed charges.* Amounts disbursed for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

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

Other Financing Sources and Uses: Other financing sources and uses are presented in the aggregate on the face of the financial statement. The aggregate other financing sources and uses include the following:

*Sale of capital assets.* Amounts received when land, buildings, or equipment owned by the School Corporation are sold.

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

*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.

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(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Fund Accounting: Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the School Corporation. The amounts accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the School Corporation in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the School Corporation itself.

**NOTE 2 - 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.

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(Continued)

**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.

**NOTE 6 - CASH BALANCE DEFICITS**

The financial statement contain some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2021, and 2022. Deficits in other fund balances, including the 2020 Centerville-Abington Elementary Building Construction Corp Expenses, the Dental-School Board, and the 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 capital lease with the Centerville-Abington Elementary 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 during the years 2021 and 2022 totaled \$634,344 and \$743,194, respectively.

**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.

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(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

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**NOTE 8 - PENSION PLANS** (Continued)

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

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

**Teachers' Retirement Fund**

*Plan Descriptions*

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

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

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.

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(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

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**NOTE 8 - PENSION PLANS** (Continued)

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRF plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

The School Corporation contributes the employer's share to Teachers' 1996 DB for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. These contributions are determined by the INPRS Board based on actuarial valuation. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995 (Teachers' Pre-1996 DB) is an obligation of, and is paid by, the State of Indiana.

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

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

**NOTE 9 - SUBSEQUENT EVENTS**

In December 2022, the School Corporation entered into a Technology Common School Loan #B0331 in the amount of \$176,000 to finance the purchase of technology to be used in the classroom by students and teachers.

**SUPPLEMENTARY INFORMATION**

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

	Education	Debt Service	Operations	Rainy Day	2020 Cae Bldg Corp Mortgage Bonds	2020 Cae Bldg Construction Corp Expenses	2021 Transportation Center Construction	G.O. Bond 2014 Construction	School Lunch Fund	Curricular Materials Rental	Levy Excess
Cash and investments - beginning	\$ 1,243,739	\$ 1,527,623	\$ 2,032,731	\$ 841,422	\$ -	\$ -	\$ -	\$ 22,486	\$ 161,585	\$ 104,939	\$ 1,001
Receipts:											
Local sources	45,126	2,071,076	2,096,279	542,921	-	-	-	-	99,614	190,477	-
Intermediate sources	252	-	-	-	-	-	-	-	-	-	-
State sources	11,813,707	-	-	-	-	-	-	-	8,989	67,715	-
Federal sources	-	-	-	-	-	-	-	-	646,061	-	-
Temporary loans	-	-	-	-	1,100,000	-	-	-	-	-	-
Interfund loans	-	-	-	200,000	-	-	-	-	199,999	-	-
Other receipts	-	-	2,650	-	-	-	-	-	-	-	-
Total receipts	11,859,085	2,071,076	2,098,929	742,921	1,100,000	-	-	-	954,663	258,192	-
Disbursements:											
Instruction	7,855,695	-	-	-	-	-	-	-	-	-	-
Support services	2,074,784	-	3,057,338	-	-	-	-	-	7,106	328,934	-
Noninstructional services	281,606	-	104,057	-	-	-	-	-	735,089	-	-
Facilities acquisition and construction	-	-	93,873	348,659	-	29,118	-	-	-	-	-
Debt services	-	2,784,479	656,657	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	200,000	-	-	-	-	200,000	-	-
Total disbursements	10,212,085	2,784,479	3,911,925	548,659	-	29,118	-	-	942,195	328,934	-
Excess (deficiency) of receipts over disbursements	1,647,000	(713,403)	(1,812,996)	194,262	1,100,000	(29,118)	-	-	12,468	(70,742)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	10,210	-	1,768,391	-	-	-	-	-	-	9,435	-
Transfers out	(1,736,265)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,726,055)	-	1,768,391	-	-	-	-	-	-	9,435	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(79,055)	(713,403)	(44,605)	194,262	1,100,000	(29,118)	-	-	12,468	(61,307)	-
Cash and investments - ending	\$ 1,164,684	\$ 814,220	\$ 1,988,126	\$ 1,035,684	\$ 1,100,000	\$ (29,118)	\$ -	\$ 22,486	\$ 174,053	\$ 43,632	\$ 1,001

(Continued)

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

	Educational License Plates	Comprehensive Counseling Initiative Lill	Gifts & Donations Fund	Dot Foods Inc Donation	Formative Assessment	Special Education Excess Costs	Common School Tech Adv	Common School Tech Adv B0271	Common School Tech Adv B0296	Common School Tech Adv B0331	Secured Schools Safety Grant
Cash and investments - beginning	\$ 598	\$ 118,753	\$ 769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	1	31,921	-	-	-	7,270	-	-	-	-
Intermediate sources	19	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	161,581	-	-	-	-	54,777
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	19	1	31,921	-	-	161,581	7,270	-	-	-	54,777
Disbursements:											
Instruction	-	40,811	8,351	-	-	161,581	-	-	-	-	-
Support services	-	-	1,531	-	-	-	377,176	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	40,811	9,882	-	-	161,581	377,176	-	-	-	-
Excess (deficiency) of receipts over disbursements	19	(40,810)	22,039	-	-	-	(369,906)	-	-	-	54,777
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	211,871	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	(32,126)
Total other financing sources (uses)	-	-	-	-	-	-	211,871	-	-	-	(32,126)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19	(40,810)	22,039	-	-	-	(158,035)	-	-	-	22,651
Cash and investments - ending	\$ 617	\$ 77,943	\$ 22,808	\$ -	\$ -	\$ -	\$ (158,035)	\$ -	\$ -	\$ -	\$ 22,651

(Continued)

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

	Alternative Education	Indiana Lit Early Intervention Grant	20-21 Indiana Literacy Early Interventio	21-22 Indiana Literacy Early Interventio	Non English Speaking Prog	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Title I 2020-2021	Title I 2021-2022	Title I 2019-2020
Cash and investments - beginning	\$ -	\$ 821	\$ -	\$ -	\$ 293	\$ -	\$ 9,488	\$ 12,537	\$ -	\$ -	\$ (66,145)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	1,981
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	3,952	-	5,206	-	-	65,277	27,434	15,818	-	-	-
Federal sources	-	-	-	-	-	-	-	-	230,854	-	54,527
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>3,952</b>	<b>-</b>	<b>5,206</b>	<b>-</b>	<b>-</b>	<b>65,277</b>	<b>27,434</b>	<b>15,818</b>	<b>230,854</b>	<b>-</b>	<b>56,508</b>
Disbursements:											
Instruction	3,952	821	3,083	-	-	65,277	24,301	-	301,260	-	23,397
Support services	-	-	-	-	-	-	-	13,440	3,294	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	20,000
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,952</b>	<b>821</b>	<b>3,083</b>	<b>-</b>	<b>-</b>	<b>65,277</b>	<b>24,301</b>	<b>13,440</b>	<b>304,554</b>	<b>-</b>	<b>43,397</b>
Excess (deficiency) of receipts over disbursements	-	(821)	2,123	-	-	-	3,133	2,378	(73,700)	-	13,111
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	56,457	-	53,034
Transfers out	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,457</b>	<b>-</b>	<b>53,034</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(821)	2,123	-	-	-	3,133	2,378	(17,243)	-	66,145
Cash and investments - ending	\$ -	\$ -	\$ 2,123	\$ -	\$ 293	\$ -	\$ 12,621	\$ 14,915	\$ (17,243)	\$ -	\$ -

(Continued)

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

	19-20 Cfss	2020 - 2021 Cfss	2021 - 2022 Cfss	2020 - 2021 Cfss Preschool Spec Ed	2021 - 2022 Cfss Preschool Spec Ed	Title Iv 2022-2024	Title Iv A 19-21	Title Iv 2020-2022	Federal Medicaid Reimburs	Federal Medicaid Reimburse - Indiana Mac	Title li A Fy 12/13
Cash and investments - beginning	\$ (38,769)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,285)	\$ -	\$ 42,618	\$ -	\$ -
Receipts:											
Local sources	3	-	-	-	-	-	-	-	5	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	47,903	206,911	-	14,140	-	-	22,346	7,357	38,584	4,516	53,034
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>47,906</b>	<b>206,911</b>	<b>-</b>	<b>14,140</b>	<b>-</b>	<b>-</b>	<b>22,346</b>	<b>7,357</b>	<b>38,589</b>	<b>4,516</b>	<b>53,034</b>
Disbursements:											
Instruction	9,137	280,612	-	14,140	-	-	20,061	9,643	5,675	-	-
Support services	-	44,723	-	-	-	-	-	-	14,860	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>9,137</b>	<b>325,335</b>	<b>-</b>	<b>14,140</b>	<b>-</b>	<b>-</b>	<b>20,061</b>	<b>9,643</b>	<b>20,535</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	38,769	(118,424)	-	-	-	-	2,285	(2,286)	18,054	4,516	53,034
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(10,210)	-	(53,034)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,210)</b>	<b>-</b>	<b>(53,034)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	38,769	(118,424)	-	-	-	-	2,285	(2,286)	7,844	4,516	-
Cash and investments - ending	\$ -	\$ (118,424)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,286)	\$ 50,462	\$ 4,516	\$ -

(Continued)

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

	Title li	Title li-A 2021-2022	American Rescue Plan 611 Fy 2022	American Rescue Plan 619 Fy 2022	Governor's Emergency Education Relief (GEER)	ESSER I	Fed Stim - Educ Stab Relief Esser li	Fed Stim - Educ Stab Relief Esser lii	Federal Tax	Social Security
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	56,457	-	-	-	60,000	132,644	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	731,605	671,348
<b>Total receipts</b>	<b>56,457</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>132,644</b>	<b>-</b>	<b>-</b>	<b>731,605</b>	<b>671,348</b>
Disbursements:										
Instruction	-	-	-	-	60,000	93,758	-	-	-	-
Support services	-	-	-	-	-	39,678	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	731,605	671,348
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>133,436</b>	<b>-</b>	<b>-</b>	<b>731,605</b>	<b>671,348</b>
Excess (deficiency) of receipts over disbursements	56,457	-	-	-	-	(792)	-	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(56,457)	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(56,457)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(792)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (792)	\$ -	\$ -	\$ -	\$ -

(Continued)

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

	State Tax	County Tax	Perf	Health Insurance	Health Ins - Schl Board	Health Ins - 20 Pay	Annuities	Long Term Disability	Life Insurance	American Fidelity Deductions
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,289	\$ 1,561	\$ 813	\$ -	\$ -	\$ 73	\$ 519
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	275,132	121,294	45,096	151,438	5,789	15,686	436,761	1	721	118,381
Total receipts	275,132	121,294	45,096	151,438	5,789	15,686	436,761	1	721	118,381
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	275,132	121,294	45,101	150,649	4,665	15,476	436,761	1	696	118,368
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	275,132	121,294	45,101	150,649	4,665	15,476	436,761	1	696	118,368
Excess (deficiency) of receipts over disbursements	-	-	(5)	789	1,124	210	-	-	25	13
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	-	-	(5)	789	1,124	210	-	-	25	13
Cash and investments - ending	\$ -	\$ -	\$ (5)	\$ 2,078	\$ 2,685	\$ 1,023	\$ -	\$ -	\$ 98	\$ 532

(Continued)

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

	Dental Insurance	Dental - Schl Board	Vision Insurance	Vision - Schl Board	Retiree Insurance	Afa Post Tax Deduct 20 Pays	Afa Pre Tax Deduct 20 Pays	Afa Post Tax Deduct 24 Pays	Afa Pre Tax Deduct 24 Pays	United Way
Cash and investments - beginning	\$ 679	\$ 545	\$ 51	\$ 104	\$ 318	\$ 198	\$ 174	\$ (58)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	1	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	53,790	804	7,002	250	87,043	4,167	3,210	41,761	35,472	420
Total receipts	53,790	804	7,002	250	87,043	4,167	3,211	41,761	35,472	420
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	53,746	1,308	6,966	250	87,589	4,365	3,385	41,703	35,472	420
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	53,746	1,308	6,966	250	87,589	4,365	3,385	41,703	35,472	420
Excess (deficiency) of receipts over disbursements	44	(504)	36	-	(546)	(198)	(174)	58	-	-
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	44	(504)	36	-	(546)	(198)	(174)	58	-	-
Cash and investments - ending	\$ 723	\$ 41	\$ 87	\$ 104	\$ (228)	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

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

	Dollars For Scholars	Ista	Garnishments	Medical Reimbursement	Med Reimburse 20 Pay	Corrections/Refun ds	Advanced Cafeteria Sales	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ -	\$ 15,987	\$ 6,036,561
Receipts:								
Local sources	-	-	-	-	(4)	-	-	5,086,671
Intermediate sources	-	-	-	-	-	-	-	271
State sources	-	-	-	-	-	-	-	12,224,456
Federal sources	-	-	-	-	-	-	-	1,575,334
Temporary loans	-	-	-	-	-	-	-	1,100,000
Interfund loans	-	-	-	-	-	-	-	399,999
Other receipts	3,035	27,166	15,520	22,673	1,760	1,524	89,484	2,970,983
Total receipts	3,035	27,166	15,520	22,673	1,756	1,524	89,484	23,357,714
Disbursements:								
Instruction	-	-	-	-	-	-	-	8,981,555
Support services	-	-	-	-	-	-	-	5,962,864
Noninstructional services	-	-	-	-	-	-	-	1,140,752
Facilities acquisition and construction	-	-	-	-	-	-	-	471,650
Debt services	-	-	-	-	-	-	-	3,441,136
Nonprogrammed charges	3,035	27,166	15,520	22,673	1,860	1,524	93,443	2,971,521
Interfund loans	-	-	-	-	-	-	-	400,000
Total disbursements	3,035	27,166	15,520	22,673	1,860	1,524	93,443	23,369,478
Excess (deficiency) of receipts over disbursements	-	-	-	-	(104)	-	(3,959)	(11,764)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	211,871
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	1,897,527
Transfers out	-	-	-	-	-	-	-	(1,888,092)
Total other financing sources (uses)	-	-	-	-	-	-	-	221,306
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(104)	-	(3,959)	209,542
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,028	\$ 6,246,103

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2021 through June 30, 2022

	Education	Debt Service	Operations	Rainy Day	2020 Cae Bldg Corp Mortgage Bonds	2020 Cae Bldg Construction Corp Expenses	2021 Transportation Center Construction	G.O. Bond 2014 Construction	School Lunch Fund	Curricular Materials Rental	Levy Excess
Cash and investments - beginning	\$ 1,164,684	\$ 814,220	\$ 1,988,126	\$ 1,035,684	\$ 1,100,000	\$ (29,118)	\$ -	\$ 22,486	\$ 174,053	\$ 43,632	\$ 1,001
Receipts:											
Local sources	48,074	1,857,664	2,077,287	116,291	-	-	43,580	-	88,393	184,902	-
Intermediate sources	237	-	-	-	-	-	-	-	-	-	-
State sources	12,628,806	-	-	-	-	-	-	-	7,271	50,201	-
Federal sources	-	-	-	-	-	-	-	-	922,612	-	-
Temporary loans	-	-	-	-	-	-	1,500,000	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	406	-	-	-	-	-	-	-	-
Total receipts	12,677,117	1,857,664	2,077,693	116,291	-	-	1,543,580	-	1,018,276	235,103	-
Disbursements:											
Instruction	7,992,218	-	-	-	-	-	-	-	-	-	-
Support services	2,154,158	-	3,752,646	-	-	-	-	-	1,034	191,696	-
Noninstructional services	280,062	-	135,990	-	-	-	-	-	847,732	-	-
Facilities acquisition and construction	-	-	2,600	-	69,692	15,477	43,580	8,616	-	-	-
Debt services	-	2,167,635	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,426,438	2,167,635	3,891,236	-	69,692	15,477	43,580	8,616	848,766	191,696	-
Excess (deficiency) of receipts over disbursements	2,250,679	(309,971)	(1,813,543)	116,291	(69,692)	(15,477)	1,500,000	(8,616)	169,510	43,407	-
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	4,840	-	1,886,819	-	-	-	-	-	-	-	-
Transfers out	(1,886,819)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,881,979)	-	1,886,819	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	368,700	(309,971)	73,276	116,291	(69,692)	(15,477)	1,500,000	(8,616)	169,510	43,407	-
Cash and investments - ending	\$ 1,533,384	\$ 504,249	\$ 2,061,402	\$ 1,151,975	\$ 1,030,308	\$ (44,595)	\$ 1,500,000	\$ 13,870	\$ 343,563	\$ 87,039	\$ 1,001

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CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2021 through June 30, 2022

	Educational License Plates	Comprehensive Counseling Initiative Lill	Gifts & Donations Fund	Dot Foods Inc Donation	Formative Assessment	Special Education Excess Costs	Common School Tech Adv	Common School Tech Adv B0271	Common School Tech Adv B0296	Common School Tech Adv B0331	Secured Schools Safety Grant
Cash and investments - beginning	\$ 617	\$ 77,943	\$ 22,808	\$ -	\$ -	\$ -	\$ (158,035)	\$ -	\$ -	\$ -	\$ 22,651
Receipts:											
Local sources	-	-	5,507	500	-	-	47,249	-	-	-	-
Intermediate sources	38	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	23,069	5,005	-	-	-	-	27,343
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	38	-	5,507	500	23,069	5,005	47,249	-	-	-	27,343
Disbursements:											
Instruction	-	41,592	28,315	-	-	5,005	-	-	-	-	-
Support services	-	-	-	-	19,360	-	85,435	1,250	168,360	129,487	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	41,592	28,315	-	19,360	5,005	85,435	1,250	168,360	129,487	-
Excess (deficiency) of receipts over disbursements	38	(41,592)	(22,808)	500	3,709	-	(38,186)	(1,250)	(168,360)	(129,487)	27,343
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	272,498	1,250	168,350	67,134	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	272,498	1,250	168,350	67,134	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	38	(41,592)	(22,808)	500	3,709	-	234,312	-	(10)	(62,353)	27,343
Cash and investments - ending	\$ 655	\$ 36,351	\$ -	\$ 500	\$ 3,709	\$ -	\$ 76,277	\$ -	\$ (10)	\$ (62,353)	\$ 49,994

(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2021 through June 30, 2022

	Alternative Education	Indiana Lit Early Intervention Grant	20-21 Indiana Literacy Early Interventio	21-22 Indiana Literacy Early Interventio	Non English Speaking Prog	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Title I 2020-2021	Title I 2021-2022
Cash and investments - beginning	\$ -	\$ -	\$ 2,123	\$ -	\$ 293	\$ -	\$ 12,621	\$ 14,915	\$ (17,243)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	5,781	-	65,715	31,076	12,760	-	-
Federal sources	-	-	-	-	-	-	-	-	79,846	204,743
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	5,781	-	65,715	31,076	12,760	79,846	204,743
Disbursements:										
Instruction	-	-	2,123	5,751	134	65,715	25,871	-	37,603	326,844
Support services	-	-	-	-	-	-	-	13,440	-	3,230
Noninstructional services	-	-	-	-	-	-	-	-	25,000	325
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	2,123	5,751	134	65,715	25,871	13,440	62,603	330,399
Excess (deficiency) of receipts over disbursements	-	-	(2,123)	30	(134)	-	5,205	(680)	17,243	(125,656)
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	12,000
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	12,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(2,123)	30	(134)	-	5,205	(680)	17,243	(113,656)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 30	\$ 159	\$ -	\$ 17,826	\$ 14,235	\$ -	\$ (113,656)

(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2021 through June 30, 2022

	Title I 2019-2020	19-20 Cfss	2020 - 2021 Cfss	2021 - 2022 Cfss	2020 - 2021 Cfss Preschool Spec Ed	2021 - 2022 Cfss Preschool Spec Ed	Title Iv 2022- 2024	Title Iv A 19-21	Title Iv 2020- 2022	Federal Medicaid Reimburs
Cash and investments - beginning	\$ -	\$ -	\$ (118,424)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,286)	\$ 50,462
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	119,299	205,737	-	14,338	-	-	14,308	21,622
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	119,299	205,737	-	14,338	-	-	14,308	21,622
Disbursements:										
Instruction	-	-	875	248,894	-	14,338	30,182	-	12,022	3,288
Support services	-	-	-	43,924	-	-	-	-	-	14,392
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	875	292,818	-	14,338	30,182	-	12,022	17,680
Excess (deficiency) of receipts over disbursements	-	-	118,424	(87,081)	-	-	(30,182)	-	2,286	3,942
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	15,103	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(4,840)
Total other financing sources (uses)	-	-	-	-	-	-	15,103	-	-	(4,840)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	118,424	(87,081)	-	-	(15,079)	-	2,286	(898)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (87,081)	\$ -	\$ -	\$ (15,079)	\$ -	\$ -	\$ 49,564

(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2021 through June 30, 2022

	Federal Medicaid Reimburse - Indiana Mac	Title li A Fy 12/13	Title li	Title li-A 2021- 2022	American Rescue Plan 611 Fy 2022	American Rescue Plan 619 Fy 2022	Governor's Emergency Education Relief (GEER)	ESSER I	Fed Stim - Educ Stab Relief Esser li	Fed Stim - Educ Stab Relief Esser lii
Cash and investments - beginning	\$ 4,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (792)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	20,803	-	-	27,103	107	245	-	71,837	139,422	103,183
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	20,803	-	-	27,103	107	245	-	71,837	139,422	103,183
Disbursements:										
Instruction	-	-	-	-	3,193	436	-	94,574	403,873	365
Support services	-	-	-	-	436	-	-	-	-	149,546
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	35,733	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	3,629	436	-	94,574	439,606	149,911
Excess (deficiency) of receipts over disbursements	20,803	-	-	27,103	(3,522)	(191)	-	(22,737)	(300,184)	(46,728)
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(27,103)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(27,103)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	20,803	-	-	-	(3,522)	(191)	-	(22,737)	(300,184)	(46,728)
Cash and investments - ending	\$ 25,319	\$ -	\$ -	\$ -	\$ (3,522)	\$ (191)	\$ -	\$ (23,529)	\$ (300,184)	\$ (46,728)

(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2021 through June 30, 2022

	Federal Tax	Social Security	State Tax	County Tax	Perf	Health Insurance	Health Ins - Schl Board	Health Ins - 20 Pay	Annuities	Long Term Disability
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (5)	\$ 2,078	\$ 2,685	\$ 1,023	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	(57)	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	735,499	697,182	286,899	115,532	47,211	154,891	4,020	12,141	394,629	1
Total receipts	735,499	697,182	286,899	115,532	47,154	154,891	4,020	12,141	394,629	1
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	735,499	697,182	286,899	115,532	47,149	155,638	5,030	12,471	394,629	1
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	735,499	697,182	286,899	115,532	47,149	155,638	5,030	12,471	394,629	1
Excess (deficiency) of receipts over disbursements	-	-	-	-	5	(747)	(1,010)	(330)	-	-
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	-	-	-	-	5	(747)	(1,010)	(330)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,331	\$ 1,675	\$ 693	\$ -	\$ -

(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2021 through June 30, 2022

	Life Insurance	American Fidelity Deductions	Dental Insurance	Dental - Schl Board	Vision Insurance	Vision - Schl Board	Retiree Insurance	Afa Post Tax Deduct 20 Pays	Afa Pre Tax Deduct 20 Pays	Afa Post Tax Deduct 24 Pays
Cash and investments - beginning	\$ 98	\$ 532	\$ 723	\$ 41	\$ 87	\$ 104	\$ (228)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	697	125,483	56,100	1,105	8,977	185	95,471	2,913	2,752	48,782
Total receipts	697	125,483	56,100	1,105	8,977	185	95,471	2,913	2,752	48,782
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	697	126,015	56,395	1,246	9,014	250	95,642	2,893	2,752	48,782
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	697	126,015	56,395	1,246	9,014	250	95,642	2,893	2,752	48,782
Excess (deficiency) of receipts over disbursements	-	(532)	(295)	(141)	(37)	(65)	(171)	20	-	-
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	-	(532)	(295)	(141)	(37)	(65)	(171)	20	-	-
Cash and investments - ending	\$ 98	\$ -	\$ 428	\$ (100)	\$ 50	\$ 39	\$ (399)	\$ 20	\$ -	\$ -

(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2021 through June 30, 2022

	Afa Pre Tax Deduct 24 Pays	United Way	Dollars For Scholars	Ista	Garnishments	Medical Reimbursement	Med Reimburse 20 Pay	Corrections/Refun ds	Advanced Cafeteria Sales	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,028	\$ 6,246,103
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	4,469,390
Intermediate sources	-	-	-	-	-	-	-	-	-	275
State sources	-	-	-	-	-	-	-	-	-	12,857,027
Federal sources	-	-	-	-	-	-	-	-	-	1,945,205
Temporary loans	-	-	-	-	-	-	-	-	-	1,500,000
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	38,322	-	2,370	-	15,810	19,166	2,200	167,419	83,726	3,119,889
Total receipts	38,322	-	2,370	-	15,810	19,166	2,200	167,419	83,726	23,891,786
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	9,343,211
Support services	-	-	-	-	-	-	-	-	-	6,728,394
Noninstructional services	-	-	-	-	-	-	-	-	-	1,289,109
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	175,698
Debt services	-	-	-	-	-	-	-	-	-	2,167,635
Nonprogrammed charges	38,288	-	2,370	-	15,810	19,166	2,200	167,419	84,875	3,123,844
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	38,288	-	2,370	-	15,810	19,166	2,200	167,419	84,875	22,827,891
Excess (deficiency) of receipts over disbursements	34	-	-	-	-	-	-	-	(1,149)	1,063,895
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	509,232
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	1,918,762
Transfers out	-	-	-	-	-	-	-	-	-	(1,918,762)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	509,232
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	34	-	-	-	-	-	-	-	(1,149)	1,573,127
Cash and investments - ending	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,879	\$ 7,819,230

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
SCHEDULE OF PAYABLES AND RECEIVABLES  
June 30, 2022

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<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 473,381	\$ 652,838

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
SCHEDULE OF LEASES AND DEBT  
June 30, 2022

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Bank of Oklahoma (BOKF) 2020 Mortgage	Holding Corporation for Construction at Centerville-Abington Elementary	\$ 376,000	6/30/2021	12/31/2039
Bank of Oklahoma (BOKF) 2021 Mortgage	Holding Corporation for Construction of Transportation Center	64,667	12/17/2021	1/15/2041
Crossroads Bank	HELP Lease Purchase of Equipment for Safety Project	11,675	2/15/2020	8/15/2022
First Financial/MainSource Bank Bonds Sold to Bank of Oklahoma (BOK)	Holding Company - Construction at Rose Hamilton Elementary	309,000	1/15/2016	1/15/2035
Wayne Bank & Trust Co	HELP Lease Purchase of Equipment	<u>60,904</u>	8/30/2018	8/15/2023
Total governmental activities		<u>822,246</u>		
Total of annual lease payments		<u>\$ 822,246</u>		

<u>Type</u>	<u>Description of Debt</u>	<u>Purpose</u>	<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
Governmental activities:				
General Obligation Bonds	G.O. Bond Bank of Oklahoma Financial (BOKF)		\$ -	\$ -
Notes and Loans Payable	Technology & Construction Common School Loans		<u>3,783,247</u>	<u>761,899</u>
Total governmental activities			<u>3,783,247</u>	<u>761,899</u>
Totals			<u>\$ 3,783,247</u>	<u>\$ 761,899</u>

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
SCHEDULE OF CAPITAL ASSETS  
June 30, 2022

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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	\$ 267,309
Buildings	39,563,592
Improvements other than buildings	1,543,403
Machinery, equipment, and vehicles	<u>3,992,242</u>
Total governmental activities	<u>45,366,546</u>
Total capital assets	<u>\$ 45,366,546</u>

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
STATE REPORTING INFORMATION  
July 1, 2020 - June 30, 2022

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*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.

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Years Ended June 30, 2021 and 2022

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 07-01-20 to 06-30-22
<u>Department of Agriculture</u>						
Child Nutrition Cluster						
Food & Nutrition Service/ School Breakfast Program	Indiana Department of Education					
School Breakfast Program		10.553	FY2021, FY2022	\$ 108,215	\$ 136,513	\$ 244,728
National School Lunch Program		10.555	FY2021, FY2022	537,846	786,098	1,323,944
Commodities		10.555	FY2021, FY2022	<u>72,735</u>	<u>94,532</u>	<u>167,267</u>
Total - Child Nutrition Cluster				<u>718,796</u>	<u>1,017,143</u>	<u>1,735,939</u>
Total - Department of Agriculture				<u>718,796</u>	<u>1,017,143</u>	<u>1,735,939</u>
<u>Department of Education</u>						
Special Education Cluster(IDEA)						
Special Education Grants to States	Indiana Department of Education					
Special Ed-Part B		84.027	20611-068-PN01	84,861	146,680	231,541
Special Ed-Part B		84.027	21611-068-PN01	311,090	274,648	585,738
Special Ed-Part B		84.027	21611-068-ARP	<u>-</u>	<u>107</u>	<u>107</u>
Total - Special Education Grants to States				<u>395,951</u>	<u>421,435</u>	<u>817,386</u>
Special Education Preschool Grants	Indiana Department of Education					
Special Ed Preschool		84.173	20619-068-PN01	872	245	1,117
Special Ed Preschool		84.173	21619-068-PN01	<u>14,064</u>	<u>14,308</u>	<u>28,372</u>
Total - Special Education Preschool Grants				<u>14,936</u>	<u>14,553</u>	<u>29,489</u>
Total - Special Education Cluster(IDEA)				<u>410,887</u>	<u>435,988</u>	<u>846,875</u>
Title I Grants to Local Education Agencies	Indiana Department of Education					
Title I, Part A		84.010	S010A190014	54,527	-	54,527
Title I, Part A		84.010	S010A200014	230,854	79,846	310,700
Title I, Part A		84.010	S010A210014	<u>-</u>	<u>204,743</u>	<u>204,743</u>
Total - Title I Grants to Local Agencies				<u>285,381</u>	<u>284,589</u>	<u>569,970</u>

(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Years Ended June 30, 2021 and 2022

Federal Grantor Agency <u>Cluster Title/Program Title/Project Title</u>	<u>Pass-Through Entity or Direct Grant</u>	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 07-01-20 to 06-30-22
Title II Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II, Part A		84.367	S367A190013	\$ 53,034	\$ -	\$ 53,034
Title II, Part A		84.367	S367A200013	56,457	-	56,457
Title II, Part A		84.367	S367A210013	-	27,103	27,103
Total - Title II Supporting Effective Instruction State Grants				<u>109,491</u>	<u>27,103</u>	<u>136,594</u>
Title IV Student Support and Academic Enrichment Program	Indiana Department of Education					
Title IV Part A		84.424	S424A190015	22,346	-	22,346
Title IV Part A		84.424	S424A200015	7,357	14,308	21,665
Total - Title IV Student Support and Academic Enrichment Program				<u>29,703</u>	<u>14,308</u>	<u>44,011</u>
COVID-19 Education Stabilization Fund	Indiana Department of Education					
Governor's Emergency Education Relief (GEER) Fund		84.425C	S425C200018	60,000	-	60,000
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425D	S425D200013	132,644	71,864	204,508
Elementary and Secondary School Emergency Relief (ESSER II) Fund		84.425D	S425D210013	-	139,422	139,422
Elementary and Secondary School Emergency Relief (ESSER III) Fund		84.425U	S425U210013	-	103,183	103,183
Total - COVID-19 Education Stabilization Fund				<u>192,644</u>	<u>314,469</u>	<u>507,113</u>
Total - Department of Education				<u>1,028,106</u>	<u>1,076,457</u>	<u>2,104,563</u>
<u>Department of Health and Human Services</u>						
Medicaid Cluster	Indiana Department of Education					
Medical Assistance Program		93.778	FY2021, FY2022	<u>32,925</u>	<u>31,774</u>	<u>64,699</u>
Total - Medical Assistance Program				<u>32,925</u>	<u>31,774</u>	<u>64,699</u>
Total - Medicaid Cluster				<u>32,925</u>	<u>31,774</u>	<u>64,699</u>
Total - Department of Health and Human Services				<u>32,925</u>	<u>31,774</u>	<u>64,699</u>
Total federal awards expended				<u>\$ 1,779,827</u>	<u>\$ 2,125,374</u>	<u>\$ 3,905,201</u>

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

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Period of July 1, 2020 through June 30, 2022

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**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, 2020 through June 30, 2022. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

*B. Other Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

**NOTE 2 - INDIRECT COST RATE**

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

**NOTE 3 - OTHER INFORMATION**

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

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

The School Corporation is a member of the Centerville 1- Fayette Special Services Cooperative (Cooperative), which operates the special education program for the School Corporation. As a result, some activity for the Special Education Cluster (IDEA) that is presented on the SEFA is not presented as receipts and disbursements in the financial statement for the School Corporation. This activity is reported on the financial statement of the Cooperative.

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

Those Charged with Governance  
Centerville-Abington Community Schools  
Wayne 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 Centerville-Abington Community Schools ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2022 and for the period July 1, 2020 to June 30, 2022 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated March 16, 2023.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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 statements, 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 statements 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001 that we consider to be a significant deficiency.

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(Continued)

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School Corporation's financial statements are 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 statements. 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*.

## **School Corporation's Responses to Findings**

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

## **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 16, 2023

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

Those Charged with Governance  
Centerville-Abington Community Schools  
Wayne County, Indiana

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

***Qualified and Unmodified Opinions***

We have audited the School Corporation's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School Corporation's major federal programs for the period of July 1, 2020 through June 30, 2022. 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.

*Qualified Opinion on the Special Education Cluster*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Special Education Cluster for the period of July 1, 2020 through June 30, 2022.

*Unmodified Opinion on the Child Nutrition Cluster*

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 the Child Nutrition Cluster for the period of July 1, 2020 through June 30, 2022.

***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

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(Continued)

## *Matter Giving Rise to Qualified Opinion on the Special Education Cluster*

As described in the accompanying schedule of findings and questioned costs, the School Corporation did not comply with requirements regarding the Special Education Cluster as described in finding numbers 2022-002 for Procurement and Suspension and Debarment. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with the requirements applicable to that program.

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

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

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(Continued)

## Report on Internal Control Over Compliance

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-002 and 2022-003 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
March 16, 2023

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 July 1, 2020 through June 30, 2022

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**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?	_____ <u>X</u> _____	Yes	_____ None Reported
Noncompliance material to financial statement noted?	_____	Yes	_____ <u>X</u> _____ No

***Federal Awards***

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

Identification of major programs

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster
84.027, 84.173	Special Education 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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(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2020 through June 30, 2022

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**Section II – Financial Statement Findings**

**FINDING 2022-001**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Significant Deficiency

**Criteria:** The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . . There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduce here for reference purposes:  
. . .

- Accurate and timely recording of transactions. . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

(b) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

(1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

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(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2020 through June 30, 2022

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**Section II – Financial Statement Findings** (Continued)

(2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.

(3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.

(4) Include the total amount provided to subrecipients from each Federal program.

(5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.

(6) Include notes that describe that significant accounting policies used in preparing the schedule and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs."

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

**Cause:** Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

**Context:** The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. The SEFA was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors that resulted in the net understatement of the total federal awards expended on the SEFA by \$76,979 for the period July 1, 2020, through June 30, 2022:

1. The Special Education Cluster expenditures were understated by \$97,805
2. The Medicaid Cluster expenditures were overstated by \$20,826

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA to correct the issues noted above.

**Effect:** Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition and Context*.

**Identification as a repeat finding, if applicable:** No.

**Recommendation:** We recommended that the School Corporation's management establish a formal review over the SEFA to ensure amounts reported are accurate. The School Corporation should establish a documented, secondary review to ensure the amounts reported on the SEFA agree to the supporting federal receipt fund ledger detail.

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

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(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2020 through June 30, 2022

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**Section III – Federal Award Findings and Questioned Costs**

**FINDING 2022-002**

**Information on the federal program:**

Subject: Special Education Cluster - Procurement  
Federal Agency: Department of Education  
Federal Program: Special Education Grants to States, Special Education Preschool Grants  
Assistance Listing Number: 84.027 and 84.173  
Federal Award Numbers and Years (or Other Identifying Numbers): 20611-068-PN01, 21611-068-PN01,  
20619-068-PN01, 21619-068-PN01

Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Finding: Material Weakness, Noncompliance, Qualified Opinion

**Criteria:** 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.318 states:

"(i) The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price."

2 CFR 200.320 states:

"(b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

**Condition:** An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirements.

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

**Effect:** The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

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(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2020 through June 30, 2022

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

**FINDING 2022-002** (Continued)

**Questioned Costs:** There were no questioned costs identified.

**Context:** For the audit period, there were two vendors that fell within the small purchases procurement threshold. Small purchases are those vendors that the School Corporation has purchased between \$10,000 - \$150,000 of products and goods. During the testing of Procurement and Suspension and Debarment, we noted one instance in a sample of one, where the School Corporation did not obtain price or rate quotations from other vendors or document the basis for purchasing from the vendor that was utilized. The amount disbursed to the vendor in fiscal year 2021 and 2022 was \$32,638 and \$39,945, respectively. In fiscal year 2022, the School Corporation stated they had obtained two quotes, but was not able to provide documentation supporting two quotes were obtained.

The School Corporation was not able to provide verification that the vendor was not suspended or debarred.

The lack of controls and noncompliance occurred throughout the audit period.

**Identification as a repeat finding, if applicable:** No.

**Recommendation:** We recommended that the School Corporation's management establish controls related to the grant agreement and the small purchase procurement method of the Procurement and Suspension and Debarment compliance requirement.

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

**FINDING 2022-003**

**Information on the federal program:**

Subject: Child Nutrition Cluster - Procurement  
Federal Agency: Department of Agriculture  
Federal Program: School Breakfast Program, National School Lunch Program  
Assistance Listing Number: 10.553 and 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY2021, FY2022  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Finding: Material Weakness

**Criteria:** 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

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(Continued)

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2020 through June 30, 2022

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

**FINDING 2022-003** (Continued)

2 CFR 200.318 states:

"(i) The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price."

2 CFR 200.320 states:

"(b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

**Condition:** An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirements.

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

**Effect:** The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

**Questioned Costs:** There were no questioned costs identified.

**Context:** For the audit period, there were four vendors that fell within the small purchases procurement threshold. Small purchases are those vendors that the School Corporation has purchased between \$10,000 - \$150,000 of products and goods. During the testing of Procurement and Suspension and Debarment, we noted one instance in a sample of one, where the School Corporation did not obtain three price or rate quotations from other vendors or document the basis for purchasing from the vendor that was utilized. The School Corporation compared the prices from the selected vendor to one vendor from their purchasing cooperative but did not obtain any additional quotes to meet the three-quote requirement for the small purchases procurement threshold.

The lack of controls and noncompliance occurred throughout the audit period.

**Identification as a repeat finding, if applicable:** Yes. Was identified as finding 2020-001 in the prior audit.

**Recommendation:** We recommended that the School Corporation's management establish controls related to the grant agreement and the small purchase procurement method of the Procurement and Suspension and Debarment compliance requirement.

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

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## CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2022

### **FINDING 2022-001**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Significant Deficiency

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

**Context:** The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. The SEFA was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors that resulted in the net understatement of the total federal awards expended on the SEFA by \$76,979 for the period July 1, 2020, through June 30, 2022:

1. The Special Education Cluster expenditures were understated by \$97,805
2. The Medicaid Cluster expenditures were overstated by \$20,826

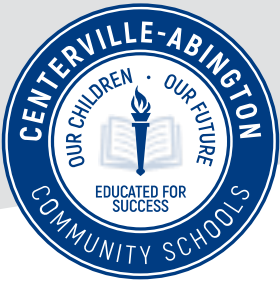
Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA to correct the issues noted above.

**Views of Responsible Official:** We concur with the finding.

**Description of Corrective Action Plan:** **1.** Special Education Cluster – The Corporation Treasurer of Centerville-Abington Community Schools (CACS) will request the allocation summary from the LEA, Fayette County School Corporation (FCSC), and verify that against the reimbursement requests made by CACS to FCSC and reimbursement requests made by FCSC on behalf of CACS. Those documents will be presented to the Superintendent of CACS to review and compare to the SEFA or another individual assigned by the Superintendent. **2.** Medicaid Cluster – The Corporation Treasurer will ask IDOE for verification of the Medicaid Funds sent to CACS. The Corporation Treasurer will establish Fund 3250 to receive the 28% of the non-federal portion of the Medicaid payments received. Fund 3250 will reflect the State portion of the Medicaid payments received. A transfer will be made from the Federal Medicaid Fund 6460 to the State Medicaid Fund 3250 each time a Medicaid reimbursement is received. A onetime transfer will be made from the Federal Medicaid Fund 6460 to the State Medicaid Fund 3250 to correct the missed transfers between July 1, 2022 to March 14, 2023. All information gathered to support the information reported on the SEFA will be presented to the Superintendent of CACS to review and compare to the SEFA or another individual assigned by the Superintendent.

**Responsible Party and Timeline for Completion:** **1.** Special Education Cluster – The Corporation Treasurer will request the allocation summary from the FCSC July 1<sup>st</sup> of each year or the first business day following July 1<sup>st</sup> for the prior FY of July 1<sup>st</sup> through June 30<sup>th</sup>. The first request will be made July 3, 2023. The request and the information received from FCSC will be kept with the SEFA work papers. The Superintendent or another individual assigned by the Superintendent will review & verify the SEFA information in August of each year before the Annual Financial Report containing the SEFA is submitted in Gateway by August 30<sup>th</sup> of each year. **2.** Medicaid Cluster – The Corporation Treasurer will ask IDOE for the Medicaid Funds verification July 1<sup>st</sup> of each year or the first business day following July 1<sup>st</sup> for the prior FY of July 1<sup>st</sup> through June 30<sup>th</sup>. The first request will be made July 3, 2023. The Fund 3250 will be





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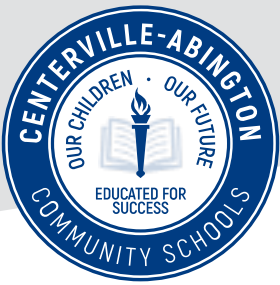
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established by March 31, 2023 and the onetime transfer from Federal Medicaid Fund 6460 to State Medicaid Fund 3250 to correct the missed transfers between July 1, 2022 to March 14, 2023 will be completed by March 31, 2023. The Superintendent or another individual assigned by the Superintendent will review & verify the SEFA information in August of each year before the Annual Financial Report containing the SEFA is submitted by August 30<sup>th</sup> of each year.



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## CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2022

### **FINDING 2022-002**

#### **Information on the federal program:**

Subject: Special Education Cluster - Procurement

Federal Agency: Department of Education

Federal Program: Special Education Grants to States, Special Education Preschool Grants

Assistance Listing Number: 84.027 and 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 20611-068-PN01, 21611-068-PN01,  
20619-068-PN01, 21619-068-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Material Weakness, Noncompliance, Qualified Opinion

**Condition:** An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirements.

**Context:** For the audit period, there were two vendors that fell within the small purchases procurement threshold. Small purchases are those vendors that the School Corporation has purchased between \$10,000 - \$150,000 of products and goods. During the testing of Procurement and Suspension and Debarment, we noted one instance in a sample of one, where the School Corporation did not obtain price or rate quotations from other vendors or document the basis for purchasing from the vendor that was utilized. The amount disbursed to the vendor in fiscal year 2021 and 2022 was \$32,638 and \$39,945, respectively. In fiscal year 2022, the School Corporation stated they had obtained two quotes, but was not able to provide documentation supporting two quotes were obtained.

The School Corporation was not able to provide verification that the vendor was not suspended or debarred.

The lack of controls and noncompliance occurred throughout the audit period.

**Views of Responsible Official:** We concur with the finding.

**Description of Corrective Action Plan:** The Director of Special Services will conduct the search for individuals to fill the specialized or high-need positions required. If the positions are not filled by employees of Centerville-Abington Community Schools (CACS) then a search for vendors providing the services is conducted. The Director of Special Services will obtain quotes from an adequate number of qualified sources, three if possible. The quotes will be submitted to the Superintendent of CACS for review, sign & dated and returned to the Director. The reviewed quotes will be maintained in each FY grant folder. The Director will also maintain a memo of the procedure for filling the specialized or high-need positions. The memo will also be reviewed by the Superintendent of CACS each year and maintained in each FY grant folder. If a vendor is selected to fill the positions the Director of Special Services will conduct the suspension & debarment search on each vendor contracted. The suspension & debarment search documents will be printed and sent to the Superintendent of CACS for review, sign & dated and returned to the Director. The reviewed suspension & debarment documents will be maintained in each FY grant folder. Copies of all of



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the above described reviewed, signed & dated documents will be filed in each FY grant folder maintained by the Corporation Treasurer of CACS.

**Responsible Party and Timeline for Completion:** The Director of Special Services will conduct the search for qualified individuals or vendors to fill the specialized or high-need positions as soon as the need is identified or as positions become open. If an individual is not hired as an employee of CACS then quotes will be obtained & a vendor will be contracted. If a vendor is contracted the Director of Special Services will conduct the suspension & debarment search within three business days of selecting the vendor. All required documents will be sent to the Superintendent within three business days of receipt of each document. The Superintendent will return reviewed, signed & dated documents to the Director within three business days. Copies will be provided to the Corporation Treasurer at the same time they are sent to the Director. These procedures will be implemented immediately.



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## CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2022

### Information on the federal program:

Subject: Child Nutrition Cluster - Procurement  
Federal Agency: Department of Agriculture  
Federal Program: School Breakfast Program, National School Lunch Program  
Assistance Listing Number: 10.553 and 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY2021, FY2022  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Finding: Material Weakness

**Condition:** An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirements.

**Context:** For the audit period, there were four vendors that fell within the small purchases procurement threshold. Small purchases are those vendors that the School Corporation has purchased between \$10,000 - \$150,000 of products and goods. During the testing of Procurement and Suspension and Debarment, we noted one instance in a sample of one, where the School Corporation did not obtain three price or rate quotations from other vendors or document the basis for purchasing from the vendor that was utilized. The School Corporation compared the prices from the selected vendor to one vendor from their purchasing cooperative but did not obtain any additional quotes to meet the three-quote requirement for the small purchases procurement threshold.

The lack of controls and noncompliance occurred throughout the audit period.

**Views of Responsible Official:** We concur with the finding.

**Description of Corrective Action Plan:** The Food Service Director (FSD) will obtain a minimum of three price or rate quotes for each vendor with expected purchases of \$10,000 to \$150,000 each school year. Those quotes may be from vendors within and/or outside of the purchasing cooperative. Those quotes will be sent to the Assistant Superintendent who will then present those quotes with a recommendation to the School Board at a meeting open to the public. The School Board will award the appropriate vendor with the purchase of goods for the school year. The discussion, vote and award will be noted in the minutes of the school board meeting. The Assistant Superintendent will notify the FSD of the school board's decision via email with signed & dated quotes attached. The FSD will maintain copies of all quotes including the quotes that were not accepted in each school year folder. The FSD will send suspension & debarment documents to the Assistant Superintendent for review, signature and date within three business days of selection of the vendor. The Assistant Superintendent will return the suspension & debarment documents to the FSD within three business days of receipt of the documents. The FSD will maintain all reviewed, signed & dated documents in each school year folder.

**Responsible Party and Timeline for Completion:** The corrective action plan will take effect immediately. All tasks will be completed before each new school year begins. The FSD is responsible to obtain three rate or price quotes. The FSD will conduct the suspension & debarment search. The FSD is responsible





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to maintain the files for each school year. The FSD will send all required information to the Assistant Superintendent. The Assistant Superintendent will present and make recommendations to the School Board. The Assistant Superintendent will notify the FSD of the School Board's decision.

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### FINDING 2020-001

Subject: Child Nutrition Cluster - Procurement  
Federal Agency: Department of Agriculture  
Federal Programs: School Breakfast Program, National School Lunch Program,  
COVID-19 - National School Lunch Program  
Assistance Listing Numbers: 10.553, 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY 2019, FY 2020  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Findings: Material Weakness, Other Matters

**Condition and Context:** An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the procurement requirements of the Procurement and Suspension and Debarment compliance requirement.

The School Corporation was a member of HPS, LLC (a GPO) which solicited, evaluated, and awarded bids for commodities and cafeteria products on behalf of its members. The Indiana Department of Education considered a GPO as a single source for the goods procured by the members of the Service Center. Therefore, the pricelist provided by this organization for goods and services counted as one of the required number of sources.

The School Corporation did not obtain price or rate quotations from additional qualified sources for the purchase of commodities and cafeteria products beyond those provided by the GPO. Therefore, the School Corporation did not obtain price or rate quotations from an adequate number of sources for purchases of goods or services exceeding \$10,000 which fell under the small purchase procedures. Additionally, no sealed bids were obtained for purchases of goods or services exceeding the \$150,000 simplified acquisition threshold.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

**Status:** This finding has not been resolved and is identified as a repeat finding in the current year. See finding 2022-003.

