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April 14, 2023

To: The Officials of the Crawford County Community School Corporation
Crawford County Community School Corporation
5805 East Administration Road
Marengo, IN 47140

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Crawford County Community School Corporation. 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 present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2022, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2020 to June 30, 2022 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

We call your attention to the findings included in the report on pages 41 through 46. Please see the Schedule of Findings and Questioned Costs for complete details related to the finding. Management's Corrective Action Plan appears on pages 47 through 49.

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 Crawford County Community School Corporation was prepared in accordance with the guidelines established by the State Board of Accounts.

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

Tammy R. White, CPA
Deputy State Examiner

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
Crawford County, Indiana

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

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
Crawford County, Indiana

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

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CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2020 through June 30, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Tina L. Key	07-01-20 to 06-30-22
Superintendent of Schools	Michael Key	07-01-20 to 06-30-22
President of the School Board	Troy Wheeler	01-01-19 to 12-31-22

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Crawford County Community School Corporation
Crawford 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 the Crawford County Community School Corporation (the School Corporation) as of June 30, 2022 and for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Basis for Opinions

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

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

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

(Continued)

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

(Continued)

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.

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 27, 2023 on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.


Crowe LLP

Indianapolis, Indiana
March 27, 2023

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
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	\$ 988,095	\$ 10,260,722	\$ 8,959,825	\$ (1,368,000)	\$ 920,992	\$ 10,515,633	\$ 9,198,158	\$ (1,380,000)	\$ 858,467
Debt Service	568,816	1,425,550	1,505,979	(205,445)	282,942	1,586,362	1,996,733	(114,868)	(242,297)
Retirement/Severance Bond Debt Service	164,234	354,588	405,548	(65,576)	47,698	81,907	206,109	76,504	-
Operations	1,021,289	3,001,704	3,449,300	1,639,021	2,212,714	2,984,345	4,084,566	1,418,364	2,530,857
Local Rainy Day	540,627	50,081	2,163	-	588,545	57,277	7,725	-	638,097
Construction - 2021 - CCHS/CCMS Renovation	-	-	3,938,152	5,054,881	1,116,729	-	409,628	-	707,101
Construction - 2022 - CCHS/CCMS Auxiliary	-	-	-	-	-	-	8,500	-	(8,500)
School Lunch	163,892	811,743	850,075	-	125,560	825,198	885,694	-	65,064
Curricular Materials Rental	190,551	198,721	245,827	-	143,445	209,310	229,903	-	122,852
Levy Excess	-	-	-	-	-	-	-	-	-
Boys And Girls Club Local S	5,983	1,049	848	-	6,184	631	6,905	-	(90)
Technology Insurance	13,925	-	1,095	-	12,830	59,242	59,263	-	12,809
Educational License Plates	619	-	-	-	619	-	-	-	619
Dennie Oxley Memorial	750	-	-	-	750	1,000	1,000	-	750
Larry Eastridge Memorial	2,770	-	-	-	2,770	-	2,770	-	-
Community Foundation Grant	-	445	445	-	-	6,500	2,500	-	4,000
Donations Gifts And Trusts4	-	-	-	-	-	-	-	-	-
Donations Gifts And Trusts5	-	1,000	1,000	-	-	-	-	-	-
Donations Gifts And Trusts6	-	-	-	-	-	-	-	-	-
Star Tree	2,318	-	-	-	2,318	-	-	-	2,318
Gear Up Grant	900	421	-	-	1,321	-	-	-	1,321
Cfcc Jasper Engines -Secondary Support	3,757	1,334	-	-	5,091	1,362	-	-	6,453
Cfcc Mulzer Education -Elem Supp	20,714	10,922	-	-	31,636	11,157	-	-	42,793
Donations Gifts And Trusts11	-	-	-	-	-	-	-	-	-
Duke Energy Summer School	13,128	25,000	8,671	-	29,457	4,000	33,457	-	-
County Riverboat Support	528,404	86,291	95,769	(48,522)	470,404	1,681	72,553	(100,000)	299,532
Donations Gifts And Trusts14	-	-	-	-	-	-	-	-	-
Child Services	474	-	-	-	474	-	205	-	269
Share Our Strength - No Kid Hungry	15,250	15,000	15,250	-	15,000	-	15,000	-	-
Crawford County Scholarship	-	3,500	3,500	-	-	6,500	6,500	-	-
Formative Assessment	3,105	14,786	17,891	-	-	17,676	14,552	-	3,124
Secured Schools Safety Grant	(90,867)	75,842	106,971	48,522	(73,474)	38,161	96,832	100,000	(32,145)
Stem Acceleration Grant	(23,125)	44,243	21,118	-	-	6,754	6,754	-	-
19/20 Early Intervention Grant	3,487	1	3,488	-	-	-	-	-	-
Early Intervention Grant2	-	4,158	4,158	-	-	-	-	-	-
21/22 Early Intervention Grant	-	-	-	-	-	4,547	4,547	-	-
Non-English Speaking Program	-	988	988	-	-	854	854	-	-
Career And Technical Performance Grant	25,024	-	-	-	25,024	-	-	-	25,024
Teacher Appreciation Grant	-	51,134	51,134	-	-	50,152	50,152	-	-
High Ability Students	6,611	25,653	27,178	-	5,086	28,371	32,787	-	670
State Connectivity Grant	7,388	7,909	-	-	15,297	12,760	-	-	28,057
Title I Fy20	(29,362)	164,100	134,738	-	-	-	-	-	-
Title I Grant Fy21	-	334,511	353,251	-	(18,740)	232,182	213,442	-	-

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
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	Cash and Investments			Other Financing	Cash and Investments
	07-01-2020	Receipts	Disbursements	Sources (Uses)	06-30-2021	Receipts	Disbursements	Sources (Uses)	06-30-2022
Title I Grant Fy22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,014	\$ 365,547	\$ -	\$ (53,533)
Idea Special Education Grant	(24,189)	217,574	162,265	-	31,120	107,557	110,949	-	27,728
Student Support Title IV Fy19	-	9,750	9,750	-	-	-	-	-	-
Fy20 Title IV Student Support	-	37,284	37,284	-	-	-	-	-	-
Fy21 Title IV Student Support	-	-	-	-	-	9,750	32,308	-	(22,558)
Title II Part A Supporting Effective I	-	77,023	77,023	-	-	-	-	-	-
Fy20 Title II Part A*Support	-	-	-	-	-	80,617	80,617	-	-
Fy21 Title II Part A*Support	-	-	-	-	-	-	-	-	-
Title VI - Rural And Low Income Schools	-	-	-	-	-	32,881	32,881	-	-
ESSER III	-	-	-	-	-	998,590	1,073,581	-	(74,991)
ESSER II	-	-	-	-	-	1,301,258	1,318,082	-	(16,824)
Governor's Emergency Education Relief (GEER)	-	5,961	5,961	-	-	4,967	4,967	-	-
ESSER I	-	228,661	233,416	-	(4,755)	169,545	164,790	-	-
Covid Paycheck Protection Program	-	-	34,531	-	(34,531)	34,531	-	-	-
USDA Rural Development Grant	(50,000)	135,000	85,000	-	-	53,000	53,000	-	-
Prepaid School Lunch Accounts	11,147	9,327	10,542	-	9,932	18,211	19,160	-	8,983
Federal Withholding	-	604,994	604,994	-	-	643,656	643,656	-	-
State Withholding - W4	15,453	237,401	236,982	-	15,872	265,410	263,706	-	17,576
County Withholding - Wh-4	5,184	78,609	78,456	-	5,337	87,595	87,059	-	5,873
Amer Fidelity - Critical Care	-	6,414	6,414	-	-	5,700	5,700	-	-
Sect125 Health Dental Vision	-	135,008	135,008	-	-	131,085	131,085	-	-
Hsa Employee S125 Hdv Plan3	-	-	1,000	-	(1,000)	163,272	162,272	-	-
Health Dental Vision Taxable	-	110,931	110,931	-	-	88,930	88,930	-	-
Lincoln Life - Annuity 403B	-	121,138	121,138	-	-	119,785	119,785	-	-
Fica Withholdings	-	571,699	571,699	-	-	639,732	639,732	-	-
Life Insurance - Guardian	-	3,391	3,130	-	261	3,188	3,176	-	273
Amer Fidelity - Accident S125	-	15,879	15,879	-	-	15,563	15,563	-	-
Amer Family - Cancer S125	-	335	335	-	-	335	335	-	-
Wage Garnishment	-	4,138	4,138	-	-	808	808	-	-
Child Support	-	957	957	-	-	-	-	-	-
Amer Fidelity - Disability	-	20,474	20,464	-	10	22,228	22,238	-	-
Amer Fidelity - Cancer Taxable	-	7,484	7,484	-	-	7,560	7,560	-	-
Amer Fidelity - Cancer S125	-	40,039	40,039	-	-	37,629	37,629	-	-
American Fidelity - Flexible S	-	18,001	18,001	-	-	19,835	19,835	-	-
Amer Fidelity - Life Taxable	-	45,978	45,978	-	-	47,328	47,328	-	-
Kemper 457Def Annuity Prem Res	-	624	624	-	-	600	600	-	-
Amer Fidelity - Annuity 403B	-	16,956	16,956	-	-	17,449	17,449	-	-
Met Life - Annuity 403B	-	8,320	8,320	-	-	8,000	8,000	-	-
Great American - Annuity	-	300	300	-	-	-	-	-	-
Security Benefit 403B Annuity	-	27,900	27,900	-	-	20,625	20,625	-	-
Employee Benefit Trust - CD	1,153,997	4,965	-	-	1,158,962	-	-	-	1,158,962
Employee Benefit Trust - Cash	786,106	2,555,448	2,476,749	-	864,805	2,667,106	2,324,134	-	1,207,777
Totals	\$ 6,046,455	\$ 22,329,359	\$ 25,414,010	\$ 5,054,881	\$ 8,016,685	\$ 24,879,902	\$ 25,570,176	\$ -	\$ 7,326,411

See notes to financial statement.

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

Transfers in. Amounts received by one fund as a result of transferring money from another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

Transfers out. Amounts paid by one fund to another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

NOTE 2 - 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.

(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 contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2021, and 2022. Deficits in other fund balances, including the Debt Service and Construction – 2022 CCHS/CCMS Auxiliary 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 capital leases with the Crawford County School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2021 and 2022 totaled \$1,161,247 and \$1,665,320, 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.

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

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.

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2022, and for the period July 1, 2020 through June 30, 2022

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 November 2022, the School Corporation entered into a capital lease with Crawford County School Building Corporation to finance the Auxiliary Gym Project. The lease arrangement requires annual lease payments totaling approximately \$470,000 beginning July 2023 through January 2040.

SUPPLEMENTARY INFORMATION

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

	Education	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Construction - 2021 - CCHS/CCMS Renovation	Construction - 2022 - CCHS/CCMS Auxiliary	School Lunch	Curricular Materials Rental	Levy Excess	Boys And Girls Club Local S
Cash and investments - beginning	\$ 988,095	\$ 568,816	\$ 164,234	\$ 1,021,289	\$ 540,627	\$ -	\$ -	\$ 163,892	\$ 190,551	\$ -	\$ 5,983
Receipts:											
Local sources	29,320	1,425,550	354,588	2,783,788	36,493	-	-	15,351	137,368	-	1,049
Intermediate sources	7	-	-	-	13,588	-	-	-	-	-	-
State sources	10,231,395	-	-	-	-	-	-	7,479	61,353	-	-
Federal sources	-	-	-	-	-	-	-	787,413	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	217,916	-	-	-	1,500	-	-	-
Total receipts	10,260,722	1,425,550	354,588	3,001,704	50,081	-	-	811,743	198,721	-	1,049
Disbursements:											
Instruction	7,408,651	-	-	-	-	-	-	-	184,474	-	-
Support services	1,418,890	-	-	3,439,183	2,163	-	-	-	61,353	-	-
Noninstructional services	132,284	-	-	-	-	-	-	850,075	-	-	848
Facilities acquisition and construction	-	-	-	10,117	-	3,938,152	-	-	-	-	-
Debt services	-	1,505,979	405,548	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,959,825	1,505,979	405,548	3,449,300	2,163	3,938,152	-	850,075	245,827	-	848
Excess (deficiency) of receipts over disbursements	1,300,897	(80,429)	(50,960)	(447,596)	47,918	(3,938,152)	-	(38,332)	(47,106)	-	201
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	5,054,881	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	1,639,021	-	-	-	-	-	-	-
Transfers out	(1,368,000)	(205,445)	(65,576)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,368,000)	(205,445)	(65,576)	1,639,021	-	5,054,881	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(67,103)	(285,874)	(116,536)	1,191,425	47,918	1,116,729	-	(38,332)	(47,106)	-	201
Cash and investments - ending	\$ 920,992	\$ 282,942	\$ 47,698	\$ 2,212,714	\$ 588,545	\$ 1,116,729	\$ -	\$ 125,560	\$ 143,445	\$ -	\$ 6,184

(Continued)

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

	Technology Insurance	Educational License Plates	Dennie Oxley Memorial	Larry Eastridge Memorial	Community Foundation Grant	Donations Gifts And Trusts4	Donations Gifts And Trusts5	Donations Gifts And Trusts6	Star Tree	Gear Up Grant	Cfcc Jasper Engines - Secondary Support
Cash and investments - beginning	\$ 13,925	\$ 619	\$ 750	\$ 2,770	\$ -	\$ -	\$ -	\$ -	\$ 2,318	\$ 900	\$ 3,757
Receipts:											
Local sources	-	-	-	-	445	-	1,000	-	-	-	1,334
Intermediate sources	-	-	-	-	-	-	-	-	-	421	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	445	-	1,000	-	-	421	1,334
Disbursements:											
Instruction	-	-	-	-	445	-	-	-	-	-	-
Support services	1,095	-	-	-	-	-	1,000	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,095	-	-	-	445	-	1,000	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,095)	-	-	-	-	-	-	-	-	421	1,334
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	(1,095)	-	-	-	-	-	-	-	-	421	1,334
Cash and investments - ending	\$ 12,830	\$ 619	\$ 750	\$ 2,770	\$ -	\$ -	\$ -	\$ -	\$ 2,318	\$ 1,321	\$ 5,091

(Continued)

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

	Cfcc Mulzer Education -Elem Supp	Donations Gifts And Trusts11	Duke Energy Summer School	County Riverboat Support	Donations Gifts And Trusts14	Child Services	Share Our Strength - No Kid Hungry	Crawford County Scholarship	Formative Assessment	Secured Schools Safety Grant	Stem Acceleration Grant
Cash and investments - beginning	\$ 20,714	\$ -	\$ 13,128	\$ 528,404	\$ -	\$ 474	\$ 15,250	\$ -	\$ 3,105	\$ (90,867)	\$ (23,125)
Receipts:											
Local sources	10,922	-	-	86,291	-	-	-	3,500	-	-	-
Intermediate sources	-	-	25,000	-	-	-	15,000	-	-	-	-
State sources	-	-	-	-	-	-	-	-	14,786	75,842	44,243
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	10,922	-	25,000	86,291	-	-	15,000	3,500	14,786	75,842	44,243
Disbursements:											
Instruction	-	-	8,671	-	-	-	-	-	-	-	21,118
Support services	-	-	-	95,769	-	-	-	-	17,891	106,971	-
Noninstructional services	-	-	-	-	-	-	15,250	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	3,500	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	8,671	95,769	-	-	15,250	3,500	17,891	106,971	21,118
Excess (deficiency) of receipts over disbursements	10,922	-	16,329	(9,478)	-	-	(250)	-	(3,105)	(31,129)	23,125
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	48,522	-
Transfers out	-	-	-	(48,522)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(48,522)	-	-	-	-	-	48,522	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,922	-	16,329	(58,000)	-	-	(250)	-	(3,105)	17,393	23,125
Cash and investments - ending	\$ 31,636	\$ -	\$ 29,457	\$ 470,404	\$ -	\$ 474	\$ 15,000	\$ -	\$ -	\$ (73,474)	\$ -

(Continued)

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

	19/20 Early Intervention Grant	Early Intervention Grant2	21/22 Early Intervention Grant	Non-English Speaking Program	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Title I Fy20	Title I Grant Fy21	Title I Grant Fy22
Cash and investments - beginning	\$ 3,487	\$ -	\$ -	\$ -	\$ 25,024	\$ -	\$ 6,611	\$ 7,388	\$ (29,362)	\$ -	\$ -
Receipts:											
Local sources	1	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	4,158	-	988	-	51,134	25,653	7,909	-	-	-
Federal sources	-	-	-	-	-	-	-	-	164,100	334,511	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1	4,158	-	988	-	51,134	25,653	7,909	164,100	334,511	-
Disbursements:											
Instruction	3,488	4,158	-	988	-	51,134	27,178	-	107,455	205,311	-
Support services	-	-	-	-	-	-	-	-	27,164	144,376	-
Noninstructional services	-	-	-	-	-	-	-	-	119	3,564	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,488	4,158	-	988	-	51,134	27,178	-	134,738	353,251	-
Excess (deficiency) of receipts over disbursements	(3,487)	-	-	-	-	-	(1,525)	7,909	29,362	(18,740)	-
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	(3,487)	-	-	-	-	-	(1,525)	7,909	29,362	(18,740)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 25,024	\$ -	\$ 5,086	\$ 15,297	\$ -	\$ (18,740)	\$ -

(Continued)

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

	Idea Special Education Grant	Student Support Title IV Fy19	Fy20 Title IV Student Support	Fy21 Title IV Student Support	Title II Part A Supporting Effective I	Fy20 Title II Part A*Support	Fy21 Title II Part A*Support	Title VI - Rural And Low Income Schools	ESSER III	ESSER II	Governor's Emergency Education Relief (GEER)
Cash and investments - beginning	\$ (24,189)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	217,574	9,750	37,284	-	77,023	-	-	-	-	-	5,961
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	217,574	9,750	37,284	-	77,023	-	-	-	-	-	5,961
Disbursements:											
Instruction	162,265	-	7,784	-	77,023	-	-	-	-	-	5,961
Support services	-	9,750	29,500	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	162,265	9,750	37,284	-	77,023	-	-	-	-	-	5,961
Excess (deficiency) of receipts over disbursements	55,309	-	-	-	-	-	-	-	-	-	-
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	55,309	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 31,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

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

	ESSER I	Covid Paycheck Protection Program	USDA Rural Development Grant	Prepaid School Lunch Accounts	Federal Withholding	State Withholding - W4	County Withholding - Wh- 4	Amer Fidelity - Critical Care	Sect125 Health Dental Vision	Hsa Employee S125 Hdv Plan3	Health Dental Vision Taxable
Cash and investments - beginning	\$ -	\$ -	\$ (50,000)	\$ 11,147	\$ -	\$ 15,453	\$ 5,184	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	135,000	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	228,661	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	9,327	604,994	237,401	78,609	6,414	135,008	-	110,931
Total receipts	228,661	-	135,000	9,327	604,994	237,401	78,609	6,414	135,008	-	110,931
Disbursements:											
Instruction	74,992	34,531	-	-	-	-	-	-	-	-	-
Support services	77,607	-	85,000	-	-	-	-	-	-	-	-
Noninstructional services	80,817	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	10,542	604,994	236,982	78,456	6,414	135,008	1,000	110,931
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	233,416	34,531	85,000	10,542	604,994	236,982	78,456	6,414	135,008	1,000	110,931
Excess (deficiency) of receipts over disbursements	(4,755)	(34,531)	50,000	(1,215)	-	419	153	-	-	(1,000)	-
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	(4,755)	(34,531)	50,000	(1,215)	-	419	153	-	-	(1,000)	-
Cash and investments - ending	\$ (4,755)	\$ (34,531)	\$ -	\$ 9,932	\$ -	\$ 15,872	\$ 5,337	\$ -	\$ -	\$ (1,000)	\$ -

(Continued)

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

	Lincoln Life - Annuity 403B	Fica Withholdings	Life Insurance - Guardian	Amer Fidelity - Accident S125	Amer Family - Cancer S125	Wage Garnishment	Child Support	Amer Fidelity - Disability	Amer Fidelity - Cancer Taxable	Amer Fidelity - Cancer S125	American Fidelity - Flexible S
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	121,138	571,699	3,391	15,879	335	4,138	957	20,474	7,484	40,039	18,001
Total receipts	121,138	571,699	3,391	15,879	335	4,138	957	20,474	7,484	40,039	18,001
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	121,138	571,699	3,130	15,879	335	4,138	957	20,464	7,484	40,039	18,001
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	121,138	571,699	3,130	15,879	335	4,138	957	20,464	7,484	40,039	18,001
Excess (deficiency) of receipts over disbursements	-	-	261	-	-	-	-	10	-	-	-
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	-	-	261	-	-	-	-	10	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 261	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -

(Continued)

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

	Amer Fidelity - Life Taxable	Kemper 457Def Annuity Prem Res	Amer Fidelity - Annuity 403B	Met Life - Annuity 403B	Great American - Annuity	Security Benefit 403B Annuity	Employee Benefit Trust - CD	Employee Benefit Trust - Cash	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,153,997	\$ 786,106	\$ 6,046,455
Receipts:									
Local sources	-	-	-	-	-	-	-	-	4,887,000
Intermediate sources	-	-	-	-	-	-	-	-	189,016
State sources	-	-	-	-	-	-	-	-	10,524,940
Federal sources	-	-	-	-	-	-	-	-	1,862,277
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	45,978	624	16,956	8,320	300	27,900	4,965	2,555,448	4,866,126
Total receipts	45,978	624	16,956	8,320	300	27,900	4,965	2,555,448	22,329,359
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	8,385,627
Support services	-	-	-	-	-	-	-	-	5,517,712
Noninstructional services	-	-	-	-	-	-	-	-	1,082,957
Facilities acquisition and construction	-	-	-	-	-	-	-	-	3,948,269
Debt services	-	-	-	-	-	-	-	-	1,911,527
Nonprogrammed charges	45,978	624	16,956	8,320	300	27,900	-	2,476,749	4,567,918
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	45,978	624	16,956	8,320	300	27,900	-	2,476,749	25,414,010
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	4,965	78,699	(3,084,651)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	5,054,881
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	1,687,543
Transfers out	-	-	-	-	-	-	-	-	(1,687,543)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	5,054,881
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	4,965	78,699	1,970,230
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,158,962	\$ 864,805	\$ 8,016,685

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
 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	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Construction - 2021 - CCHS/CCMS Renovation	Construction - 2022 - CCHS/CCMS Auxiliary	School Lunch	Curricular Materials Rental	Levy Excess	Boys And Girls Club Local S
Cash and investments - beginning	\$ 920,992	\$ 282,942	\$ 47,698	\$ 2,212,714	\$ 588,545	\$ 1,116,729	\$ -	\$ 125,560	\$ 143,445	\$ -	\$ 6,184
Receipts:											
Local sources	21,435	1,586,362	81,907	2,973,484	57,277	-	-	37,049	138,480	-	631
Intermediate sources	1,806	-	-	-	-	-	-	-	-	-	-
State sources	10,492,392	-	-	-	-	-	-	5,437	70,830	-	-
Federal sources	-	-	-	-	-	-	-	779,962	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	10,861	-	-	-	2,750	-	-	-
Total receipts	10,515,633	1,586,362	81,907	2,984,345	57,277	-	-	825,198	209,310	-	631
Disbursements:											
Instruction	7,391,324	-	-	-	-	-	-	-	159,073	-	-
Support services	1,644,147	-	-	3,961,012	2,911	-	-	-	70,830	-	-
Noninstructional services	162,687	-	-	-	4,814	-	-	885,694	-	-	6,905
Facilities acquisition and construction	-	-	-	123,554	-	409,628	8,500	-	-	-	-
Debt services	-	1,996,733	206,109	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,198,158	1,996,733	206,109	4,084,566	7,725	409,628	8,500	885,694	229,903	-	6,905
Excess (deficiency) of receipts over disbursements	1,317,475	(410,371)	(124,202)	(1,100,221)	49,552	(409,628)	(8,500)	(60,496)	(20,593)	-	(6,274)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	170,987	100,884	1,690,235	-	-	-	-	-	-	-
Transfers out	(1,380,000)	(285,855)	(24,380)	(271,871)	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,380,000)	(114,868)	76,504	1,418,364	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(62,525)	(525,239)	(47,698)	318,143	49,552	(409,628)	(8,500)	(60,496)	(20,593)	-	(6,274)
Cash and investments - ending	\$ 858,467	\$ (242,297)	\$ -	\$ 2,530,857	\$ 638,097	\$ 707,101	\$ (8,500)	\$ 65,064	\$ 122,852	\$ -	\$ (90)

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2021 through June 30, 2022

	Technology Insurance	Educational License Plates	Dennie Oxley Memorial	Larry Eastridge Memorial	Community Foundation Grant	Donations Gifts And Trusts4	Donations Gifts And Trusts5	Donations Gifts And Trusts6	Star Tree	Gear Up Grant	Cfcc Jasper Engines - Secondary Support
Cash and investments - beginning	\$ 12,830	\$ 619	\$ 750	\$ 2,770	\$ -	\$ -	\$ -	\$ -	\$ 2,318	\$ 1,321	\$ 5,091
Receipts:											
Local sources	59,242	-	1,000	-	6,500	-	-	-	-	-	1,362
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	59,242	-	1,000	-	6,500	-	-	-	-	-	1,362
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	59,263	-	-	-	2,500	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	1,000	2,770	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	59,263	-	1,000	2,770	2,500	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(21)	-	-	(2,770)	4,000	-	-	-	-	-	1,362
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	(21)	-	-	(2,770)	4,000	-	-	-	-	-	1,362
Cash and investments - ending	\$ 12,809	\$ 619	\$ 750	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 2,318	\$ 1,321	\$ 6,453

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2021 through June 30, 2022

	Cfcc Mulzer Education -Elem Supp	Donations Gifts And Trusts11	Duke Energy Summer School	County Riverboat Support	Donations Gifts And Trusts14	Child Services	Share Our Strength - No Kid Hungry	Crawford County Scholarship	Formative Assessment	Secured Schools Safety Grant	Stem Acceleration Grant
Cash and investments - beginning	\$ 31,636	\$ -	\$ 29,457	\$ 470,404	\$ -	\$ 474	\$ 15,000	\$ -	\$ -	\$ (73,474)	\$ -
Receipts:											
Local sources	11,157	-	-	1,681	-	-	-	6,500	-	-	-
Intermediate sources	-	-	4,000	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	17,676	38,161	6,754
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	11,157	-	4,000	1,681	-	-	-	6,500	17,676	38,161	6,754
Disbursements:											
Instruction	-	-	33,457	-	-	-	-	-	-	-	6,754
Support services	-	-	-	72,553	-	205	-	-	14,552	96,832	-
Noninstructional services	-	-	-	-	-	-	15,000	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	6,500	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	33,457	72,553	-	205	15,000	6,500	14,552	96,832	6,754
Excess (deficiency) of receipts over disbursements	11,157	-	(29,457)	(70,872)	-	(205)	(15,000)	-	3,124	(58,671)	-
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	100,000	-
Transfers out	-	-	-	(100,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(100,000)	-	-	-	-	-	100,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,157	-	(29,457)	(170,872)	-	(205)	(15,000)	-	3,124	41,329	-
Cash and investments - ending	\$ 42,793	\$ -	\$ -	\$ 299,532	\$ -	\$ 269	\$ -	\$ -	\$ 3,124	\$ (32,145)	\$ -

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2021 through June 30, 2022

	19/20 Early Intervention Grant	Early Intervention Grant2	21/22 Early Intervention Grant	Non-English Speaking Program	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Title I Fy20	Title I Grant Fy21	Title I Grant Fy22
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 25,024	\$ -	\$ 5,086	\$ 15,297	\$ -	\$ (18,740)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	4,547	854	-	50,152	28,371	12,760	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	232,182	312,014
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	4,547	854	-	50,152	28,371	12,760	-	232,182	312,014
Disbursements:											
Instruction	-	-	4,547	854	-	50,152	32,787	-	-	174,783	252,703
Support services	-	-	-	-	-	-	-	-	-	38,659	112,332
Noninstructional services	-	-	-	-	-	-	-	-	-	-	512
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	4,547	854	-	50,152	32,787	-	-	213,442	365,547
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(4,416)	12,760	-	18,740	(53,533)
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	-	-	-	-	-	-	(4,416)	12,760	-	18,740	(53,533)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 25,024	\$ -	\$ 670	\$ 28,057	\$ -	\$ -	\$ (53,533)

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2021 through June 30, 2022

	Idea Special Education Grant	Student Support Title IV Fy19	Fy20 Title IV Student Support	Fy21 Title IV Student Support	Title II Part A Supporting Effective I	Fy20 Title II Part A*Support	Fy21 Title II Part A*Support	Title VI - Rural And Low Income Schools	ESSER III	ESSER II	Governor's Emergency Education Relief (GEER)
Cash and investments - beginning	\$ 31,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	107,557	-	-	9,750	-	80,617	-	32,881	998,590	1,301,258	4,967
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	107,557	-	-	9,750	-	80,617	-	32,881	998,590	1,301,258	4,967
Disbursements:											
Instruction	110,949	-	-	12,808	-	80,617	-	32,881	711,980	6,827	4,967
Support services	-	-	-	19,500	-	-	-	-	303,360	86,255	-
Noninstructional services	-	-	-	-	-	-	-	-	58,241	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	1,225,000	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	110,949	-	-	32,308	-	80,617	-	32,881	1,073,581	1,318,082	4,967
Excess (deficiency) of receipts over disbursements	(3,392)	-	-	(22,558)	-	-	-	-	(74,991)	(16,824)	-
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	(3,392)	-	-	(22,558)	-	-	-	-	(74,991)	(16,824)	-
Cash and investments - ending	\$ 27,728	\$ -	\$ -	\$ (22,558)	\$ -	\$ -	\$ -	\$ -	\$ (74,991)	\$ (16,824)	\$ -

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2021 through June 30, 2022

	ESSER I	Covid Paycheck Protection Program	USDA Rural Development Grant	Prepaid School Lunch Accounts	Federal Withholding	State Withholding - W4	County Withholding - Wh- 4	Amer Fidelity - Critical Care	Sect125 Health Dental Vision	Hsa Employee S125 Hdv Plan3	Health Dental Vision Taxable
Cash and investments - beginning	\$ (4,755)	\$ (34,531)	\$ -	\$ 9,932	\$ -	\$ 15,872	\$ 5,337	\$ -	\$ -	\$ (1,000)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	53,000	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	169,545	34,531	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	18,211	643,656	265,410	87,595	5,700	131,085	163,272	88,930
Total receipts	169,545	34,531	53,000	18,211	643,656	265,410	87,595	5,700	131,085	163,272	88,930
Disbursements:											
Instruction	122,288	-	-	-	-	-	-	-	-	-	-
Support services	42,502	-	53,000	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	19,160	643,656	263,706	87,059	5,700	131,085	162,272	88,930
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	164,790	-	53,000	19,160	643,656	263,706	87,059	5,700	131,085	162,272	88,930
Excess (deficiency) of receipts over disbursements	4,755	34,531	-	(949)	-	1,704	536	-	-	1,000	-
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	4,755	34,531	-	(949)	-	1,704	536	-	-	1,000	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 8,983	\$ -	\$ 17,576	\$ 5,873	\$ -	\$ -	\$ -	\$ -

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2021 through June 30, 2022

	Lincoln Life - Annuity 403B	Fica Withholdings	Life Insurance - Guardian	Amer Fidelity - Accident S125	Amer Family - Cancer S125	Wage Garnishment	Child Support	Amer Fidelity - Disability	Amer Fidelity - Cancer Taxable	Amer Fidelity - Cancer S125	American Fidelity - Flexible S
Cash and investments - beginning	\$ -	\$ -	\$ 261	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	119,785	639,732	3,188	15,563	335	808	-	22,228	7,560	37,629	19,835
Total receipts	119,785	639,732	3,188	15,563	335	808	-	22,228	7,560	37,629	19,835
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	119,785	639,732	3,176	15,563	335	808	-	22,238	7,560	37,629	19,835
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	119,785	639,732	3,176	15,563	335	808	-	22,238	7,560	37,629	19,835
Excess (deficiency) of receipts over disbursements	-	-	12	-	-	-	-	(10)	-	-	-
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	-	-	12	-	-	-	-	(10)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2021 through June 30, 2022

	Amer Fidelity - Life Taxable	Kemper 457Def Annuity Prem Res	Amer Fidelity - Annuity 403B	Met Life - Annuity 403B	Great American - Annuity	Security Benefit 403B Annuity	Employee Benefit Trust - CD	Employee Benefit Trust - Cash	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,158,962	\$ 864,805	\$ 8,016,685
Receipts:									
Local sources	-	-	-	-	-	-	-	-	4,984,067
Intermediate sources	-	-	-	-	-	-	-	-	58,806
State sources	-	-	-	-	-	-	-	-	10,727,934
Federal sources	-	-	-	-	-	-	-	-	4,063,854
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	47,328	600	17,449	8,000	-	20,625	-	2,667,106	5,045,241
Total receipts	47,328	600	17,449	8,000	-	20,625	-	2,667,106	24,879,902
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	9,189,751
Support services	-	-	-	-	-	-	-	-	6,580,413
Noninstructional services	-	-	-	-	-	-	-	-	1,133,853
Facilities acquisition and construction	-	-	-	-	-	-	-	-	1,766,682
Debt services	-	-	-	-	-	-	-	-	2,202,842
Nonprogrammed charges	47,328	600	17,449	8,000	-	20,625	-	2,324,134	4,696,635
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	47,328	600	17,449	8,000	-	20,625	-	2,324,134	25,570,176
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	342,972	(690,274)
Other financing sources (uses)									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	2,062,106
Transfers out	-	-	-	-	-	-	-	-	(2,062,106)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	342,972	(690,274)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,158,962	\$ 1,207,777	\$ 7,326,411

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
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:				
Crawford County School Building Corporation	CCHS/CCMS Renovation	\$ 259,000	7/23/2020	12/1/2030
Crawford County School Building Corporation	Media Center and Science Labs	<u>368,462</u>	7/15/2011	7/15/2023
Total governmental activities		<u>627,462</u>		
Total of annual lease payments		<u>\$ 627,462</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
Notes and Loans Payable	Common School Loans	<u>\$ 458,524</u>	<u>\$ 301,399</u>
Totals		<u>\$ 458,524</u>	<u>\$ 301,399</u>

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF CAPITAL ASSETS
June 30, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 270,000
Buildings	35,346,498
Improvements other than buildings	253,894
Machinery, equipment, and vehicles	<u>1,584,140</u>
Total governmental activities	<u>37,454,532</u>
Total capital assets	<u>\$ 37,454,532</u>

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
STATE REPORTING INFORMATION
July 1, 2020 through June 30, 2022

Financial Statement and Accompanying Notes:

The financial statement and accompanying notes were approved by management of the School Corporation. The financial statement and notes are presented as intended by the School Corporation.

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.

Indiana Department of Education Reporting:

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://www.doe.in.gov/finance/school-financial-reports>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the School Corporation's Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2020 through June 30, 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 <u>06-30-21</u>	Total Federal Awards Expended <u>06-30-22</u>	Total Federal Awards Expended 07-01-2020 to <u>06-30-22</u>
<u>Department of Agriculture</u>						
Child Nutrition Cluster	Indiana Department of Education					
School Breakfast Program		10.553	FY2021, FY2022	\$ 42,425	\$ 187,314	\$ 229,739
National School Lunch Program		10.555	FY2021, FY2022	81,980	549,615	631,595
Summer Food Service Program for Children		10.559	FY2021, FY2022	663,007	39,970	702,977
Commodities		10.559	FY2021, FY2022	<u>77,516</u>	<u>98,735</u>	<u>176,251</u>
Total - Child Nutrition Cluster				<u>864,928</u>	<u>875,634</u>	<u>1,740,562</u>
Community Facilities Loans and Grants Cluster	Direct Award					
Rural Development Community Programs Southern District		10.766	n/a	<u>135,000</u>	<u>53,000</u>	<u>188,000</u>
Total - Community Facilities Loans and Grants Cluster				<u>135,000</u>	<u>53,000</u>	<u>188,000</u>
Pandemic EBT Administrative Costs	Indiana Department of Education					
P-EBT Admin Funds		10.649	FY2021, FY2022	<u>-</u>	<u>3,063</u>	<u>3,063</u>
Total - Department of Agriculture				<u>999,928</u>	<u>931,697</u>	<u>1,931,625</u>
<u>Department of Education</u>						
Special Education Cluster (IDEA)						
Special Education Grants to States	Indiana Department of Education					
IDEA, Part B		84.027	19611-52-PN01	2,126	-	2,126
IDEA, Part B		84.027	20611-52-PN01	214,714	298	215,012
IDEA, Part B		84.027	21611-52-PN01	191,042	228,556	419,598
IDEA, Part B		84.027	22611-52-PN01	<u>-</u>	<u>171,639</u>	<u>171,639</u>
Total - Special Education Grants to States				<u>407,882</u>	<u>400,493</u>	<u>808,375</u>
Special Education Preschool Grants	Indiana Department of Education					
IDEA, Preschool		84.173	20619-52-PN01	8,390	43	8,433
IDEA, Preschool		84.173	21619-52-PN01	11,401	6,498	17,899
IDEA, Preschool		84.173	22619-52-PN01	<u>-</u>	<u>15,134</u>	<u>15,134</u>
Total - Special Education Preschool Grants				<u>19,791</u>	<u>21,675</u>	<u>41,466</u>
Total - Special Education Cluster (IDEA)				<u>427,673</u>	<u>422,168</u>	<u>849,841</u>

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2020 through June 30, 2022

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 07-01-2020 to 06-30-22
Title I Grants to Local Educational Agencies						
	Indiana Department of Education					
Title I, Part A		84.010	S010A190014	\$ 164,099	\$ -	\$ 164,099
Title I, Part A		84.010	S010A200014	334,511	232,182	566,693
Title I, Part A		84.010	S010A210014	<u>-</u>	<u>312,014</u>	<u>312,014</u>
Total - Title I Grants to Local Educational Agencies				<u>498,610</u>	<u>544,196</u>	<u>1,042,806</u>
Student Support and Academic Enrichment Grants						
	Indiana Department of Education					
Title IV, Part A		84.424	S424A190015	9,750	-	9,750
Title IV, Part A		84.424	S424A200015	37,284	-	37,284
Title IV, Part A		84.424	S424A210015	<u>-</u>	<u>9,750</u>	<u>9,750</u>
Total - Student Support and Academic Enrichment Grants				<u>47,034</u>	<u>9,750</u>	<u>56,784</u>
Rural Education						
	Indiana Department of Education					
Rural Schools and Low Income Program		84.358	S358B200014	<u>-</u>	<u>32,881</u>	<u>32,881</u>
Supporting Effective Instruction State Grants						
	Indiana Department of Education					
Title II, Part A		84.367	S367A190013	77,023	-	77,023
Title II, Part A		84.367	S367A200013	<u>-</u>	<u>80,617</u>	<u>80,617</u>
Total - Supporting Effective Instruction State Grants				<u>77,023</u>	<u>80,617</u>	<u>157,640</u>
COVID-19 - Education Stabilization Fund						
	Indiana Department of Education					
Governor's Emergency Education Relief (GEER) Fund		84.425C	S425C200018	5,961	4,967	10,928
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425D	S425D200013	228,661	204,075	432,736
Elementary and Secondary School Emergency Relief (ESSER II) Fund		84.425D	S425D200013	-	1,301,258	1,301,258
American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund		84.425U	S425U210013	<u>-</u>	<u>998,590</u>	<u>998,590</u>
Total - COVID-19 - Education Stabilization Fund				<u>234,622</u>	<u>2,508,890</u>	<u>2,743,512</u>
Total - Department of Education				<u>1,284,962</u>	<u>3,598,502</u>	<u>4,883,464</u>
Total federal awards expended				<u>\$ 2,284,890</u>	<u>\$ 4,530,199</u>	<u>\$ 6,815,089</u>

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

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period of July 1, 2020 through June 30, 2022

NOTE 1 - BASIS OF PRESENTATION

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the period of July 1, 2020 to 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 to June 30, 2022.

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

The School Corporation is a member of the South Central Area Special Education 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
Crawford County Community School Corporation
Crawford 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 the Crawford County Community School Corporation ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 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 27, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 material weakness.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Management's Response to Finding

The School Corporation's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The School Corporation's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

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

Indianapolis, Indiana
March 27, 2023

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

Those Charged with Governance
Crawford County Community School Corporation
Crawford County, Indiana

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Crawford County Community School Corporation's (School Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School Corporation's major federal programs for the period of July 1, 2020 to 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 Education Stabilization Fund

In our opinion, except for the possible effects of the matter 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 Education Stabilization Fund for the period of July 1, 2020 to June 30, 2022.

Unmodified Opinion on the Other Major Federal Program

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the period of July 1, 2020 to 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.

(Continued)

Matter Giving Rise to Qualified Opinion on the Education Stabilization Fund

As described in the accompanying schedule of findings and questioned costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the School Corporation with Assistance Listing Number 84.425, the Education Stabilization Fund, as described in finding number 2022-002 for Special Tests and Provisions – Wage Rate Requirements, consequently we were unable to determine whether the School Corporation complied with those 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.

Other Matters

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

(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 and significant deficiencies.

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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-003 to be a significant deficiency.

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

Indianapolis, Indiana
March 27, 2023

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 July 1, 2020 to June 30, 2022

Section I – Summary of Auditor’s Results

Financial Statement

Type of auditor’s report issued: Adverse as to GAAP, Unmodified
as to regulatory basis

Internal control over financial reporting:

Material weakness(es) identified?	<u> X </u>	Yes	_____	No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	<u> X </u>	None Reported

Noncompliance material to financial statement noted?	_____	Yes	<u> X </u>	No
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Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<u> X </u>	Yes	_____	No
Significant deficiencies identified not considered to be material weaknesses?	<u> X </u>	Yes	_____	None Reported

Type of auditor’s report issued on compliance for major programs: Special Education Cluster: Unmodified
COVID-19 – Education Stabilization Fund: Qualified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	<u> X </u>	Yes	_____	No
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Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.173	Special Education Cluster
84.425C, 84.425D, 84.425U	COVID-19 - Education Stabilization Fund

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)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 to June 30, 2022

Section II – Financial Statement Findings

FINDING 2022-001

Subject: Preparation of the Annual Financial Report
Audit Findings: Material Weakness

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, ..."

Condition: The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Annual Financial Report (AFR).

Cause: For fiscal year 2021, it was the first year the AFR was required to be prepared directly by the School Corporation instead of from semi-annual filings with Indiana Department of Education Management had not established a system of internal control that would have ensured proper reporting of the AFR including the Curricular Materials Rental Fund and clearing fund activity.

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 to June 30, 2022

Section II – Financial Statement Findings (Continued)

FINDING 2022-001 (Continued)

Context: The AFR entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and investment Balances – Regulatory Basis (the financial statement). The AFR was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following error in the financial statement:

- 1) The beginning balance of cash and investments as of July 1, 2020, reported in Gateway was understated by \$208,819. For the period of July 1, 2020, to June 30, 2022, receipts and disbursements were understated by \$2,961,177 and \$2,705,119, respectively, due to the improper exclusion of the Curricular Materials Rental Fund for both years under audit. For the period July 1, 2021 to June 30, 2022, the fiscal year 2022 AFR improperly excluded the receipts and disbursements of the Employee Benefit Trust cash account from the original AFR submission. The net impact on cash and investment balances reported in Gateway as of June 30, 2022, was an understatement of \$464,877.

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

Effect: Without a proper system of internal control in place that operated effectively, material misstatements of the financial statement remained undetected. The financial statement contained the errors identified in the Context section.

Identification as a repeat finding, if applicable: No.

Recommendation: We recommended that the School Corporation's management establish a formal review over the AFR financial statement submission to ensure amounts reported are accurate and agree to underlying fund ledgers including the Curricular Materials Rental fund and clearing funds. The School Corporation should establish a documented, secondary review to ensure the amounts reported on the financial statement agree to the supporting fund ledger detail.

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

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 to June 30, 2022

Section III – Federal Award Findings and Questioned Costs

Finding 2022-002

Information on the federal program:

Subject: Education Stabilization Fund – Special Tests and Provisions - Wage Rate Requirements
Federal Agency: Department of Education
Federal Program: COVID-19 - Education Stabilization Fund
Assistance Listing Number: 84.425C, 84.425D, 84.425U
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Wage Rate Requirements
Audit Findings: Material Weakness, Material Noncompliance

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). . . ."

29 CFR 5.5 states in part:

a. The Agency head shall cause or require the contracting officer to insert in full in any contract in excess of \$2,000 which is entered into for the actual construction, alteration and/or repair, including painting and decorating, of a public building or public work, or building or work financed in whole or in part from Federal funds or in accordance with guarantees of a Federal agency or financed from funds obtained by pledge of any contract of a Federal agency to make a loan, grant or annual contribution (except where a different meaning is expressly indicated), and which is subject to the labor standards provisions of any of the acts listed in §5.1, the following clauses...

(1) Minimum wages.

(i) All laborers and mechanics employed or working upon the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), will be paid unconditionally and not less often than once a week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the Secretary of Labor under the Copeland Act (29 CFR part 3)), the full amount of wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor and such laborers and mechanics...

(3)(ii)(A) The contractor shall submit weekly for each week in which any contract work is performed a copy of all payrolls to the (write in name of appropriate federal agency) if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit the payrolls to the applicant, sponsor, or owner, as the case may be, for transmission to the (write in name of agency).

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 to June 30, 2022

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

Finding 2022-002 (Continued)

2 CFR 200 Appendix II states in part:

In addition to other provisions required by the Federal agency or non-Federal entity; all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable. . . .

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. . . .”

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions – Wage Rate Requirements compliance requirements. The School Corporation did not obtain the weekly payroll reports certifications from a construction company and its subcontractors for a building project.

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 design and implement an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the Special Tests and Provisions – Wage Rate Requirements compliance requirement could result in the loss of future federal funds to the School Corporation.

Questioned Costs: There were no questioned costs identified.

Context: The School Corporation did not have an internal control designed to collect the weekly payroll reports certifications from a construction company and its subcontractors for a building project. The construction payments represented 45% of the Education Stabilization Fund disbursements for the audit period. Therefore, no review was performed to ensure that pay rates complied with the federal wage rate requirements. The construction contracts did not include a clause for federal wage rate requirements.

Identification as a repeat finding: No.

Recommendation: We recommend the School Corporation implement a formal process to ensure the required weekly payroll reports certifications are collected and reviewed to ensure compliance with the wage rate requirements.

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

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 to June 30, 2022

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

Finding 2022-003

Information on the federal program:

Subject: Education Stabilization Fund – Internal Controls
Federal Agency: Department of Education
Federal Program: COVID-19 – Education Stabilization Fund
Assistance Listing Number: 84.425C, 84.425D, 84.425U
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Reporting
Audit Finding: Significant Deficiency

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 200.302(b) states in part:

"The financial management system of each non-Federal entity must provide for the following:

(2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.328 Financial reporting"

34 CFR 76.722 states:

"A State may require a subgrantee to submit reports in a manner and format that assists the State in complying with the requirements under 34 CFR 76.720 and in carrying out other responsibilities under the program."

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance 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 Annual Data Reports required to be submitted could have incomplete or inaccurate data without a secondary, documented review process in place.

Questioned Costs: There were no questioned costs identified.

(Continued)

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 to June 30, 2022

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

Finding 2022-003 (Continued)

Context: The School Corporation was required to submit two Annual Data Reports to the Indiana Department of Education (IDOE) to meet federal reporting requirements for ESSER grant awards and the GEER grant award. The first report was for the period of March 13, 2020 to September 30, 2020 and was due by January 21, 2021. The second report was for the period of October 1, 2020 to June 30, 2021 and was due by May 13, 2022. We noted for both reports that were submitted, there was no documented review by someone other than the preparer of the report to ensure the information submitted was complete and accurate.

Identification as a repeat finding: No.

Recommendation: We recommend someone other than the preparer of the report perform a documented, secondary review prior to submission to validate the accuracy and completeness of the data submitted.

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

CRAWFORD COUNTY COMMUNITY SCHOOLS

Growing Toward Greatness

5805 E Administration Rd

Marengo, IN 47140

Phone (812) 365-2135

Brandon D Johnson

Superintendent



CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2022

FINDING 2022-001

Subject: Preparation of the Annual Financial Report

Audit Findings: Material Weakness

Condition: The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Annual Financial Report (AFR).

Context: The AFR entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and investment Balances – Regulatory Basis (the financial statement). The AFR was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following error in the financial statement:

- 1) The beginning balance of cash and investments as of July 1, 2020 reported in Gateway was understated by \$208,819. For the period of July 1, 2020, to June 30, 2022, receipts and disbursements were understated by \$2,961,177 and \$2,705,119, respectively, due to the improper exclusion of the Curricular Materials Rental Fund for both years under audit. For the period July 1, 2021 to June 30, 2022, the fiscal year 2022 AFR improperly excluded the receipts and disbursements of the Employee Benefit Trust cash account from the original AFR submission. The net impact on cash and investment balances reported in Gateway as of June 30, 2022, was an understatement of \$464,877.

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

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will take the following corrective action: 1) Crawford County Community School Corporation will manually make the correction for FY2022 Annual Financial Report in Gateway for the Curricular Materials Rental Fund and Employee Benefit Trust as reported by Crowe LLC. 2) From this year forward, the Curricular Materials Rental Fund and Employee Benefit Trust amounts will be manually entered when the Annual Financial Report is submitted. 3) The Employee Benefit Trust clearing funds will be submitted on the ledger monthly to Gateway.

Responsible party and timeline for completion: 1) Brandon Johnson, Superintendent, will complete the manual correction of FY2022 Annual Financial Report in Gateway by April 30, 2023

to allow time for access to be granted to the Superintendent by Gateway. 2) Brandon Johnson, Superintendent, will ensure the Curricular Materials Rental Fund and Employee Benefit Trust amounts are entered onto the Annual Financial Report at time of submittal by annual due date. 3) Krissi Frazee, Assistant Treasurer, will begin submitting the Employee Benefit Trust clearing funds on the monthly ledger to Gateway beginning with March 2023's data.

Finding 2022-002

Information on the federal program:

Subject: Education Stabilization Fund – Special Tests and Provisions - Wage Rate Requirements

Federal Agency: Department of Education

Federal Program: COVID-19 - Education Stabilization Fund

Assistance Listing Number: 84.425C, 84.425D, 84.425U

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Special Tests and Provisions - Wage Rate Requirements

Audit Findings: Material Weakness, Material Noncompliance

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions – Wage Rate Requirements compliance requirements. The School Corporation did not obtain the weekly payroll reports certifications from a construction company and its subcontractors for a building project.

Context: The School Corporation did not have an internal control designed to collect the weekly payroll reports certifications from a construction company and its subcontractors for a building project. The construction payments represented 45% of the Education Stabilization Fund disbursements for the audit period. Therefore, no review was performed to ensure that pay rates complied with the federal wage rate requirements. The construction contracts did not include a clause for federal wage rate requirements.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding. In the future, when Crawford County Community School Corporation utilizes federal funding to supplement construction costs, the construction manager will ensure awarded contracts include Davis Bacon language and be assigned the task of collecting weekly pay rate data on all contractors and subcontractors. A school employee will then review.

Responsible party and timeline for completion: Brandon Johnson, Superintendent, will collect weekly pay rate data from the construction manager and review.

Finding 2022-003

Information on the federal program:

Subject: Education Stabilization Fund – Internal Controls

Federal Agency: Department of Education

Federal Program: COVID-19 – Education Stabilization Fund

Assistance Listing Number: 84.425C, 84.425D, 84.425U

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

Audit Finding: Significant Deficiency

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

Context: The School Corporation was required to submit two Annual Data Reports to the Indiana Department of Education (IDOE) to meet federal reporting requirements for ESSER grant awards and the GEER grant award. The first report was for the period of March 13, 2020 to September 30, 2020 and was due by January 21, 2021. The second report was for the period of October 1, 2020 to June 30, 2021 and was due by May 13, 2022. We noted for both reports that were submitted, there was no documented review by someone other than the preparer of the report to ensure the information submitted was complete and accurate.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding. Crawford County Community School Corporation will continue submission of required data to the IDOE on federal spending with at least two people completing the curation. However, final drafts will be reviewed and then final reports will be signed by the at least two people who reviewed the final draft. This signed copy, if not required to be submitting to the IDOE, will be kept locally.

Responsible party and timeline for completion: 1) Amy Belcher, Program Administrator, will ensure all final reports have been reviewed and signed by at least two people before submission to the IDOE immediately.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-001

Subject: Special Education Cluster (IDEA) - Procurement and Suspension and Debarment
Federal Agency: Department of Education
Federal Programs: Special Education Grants to States, Special Education Preschool Grants
Assistance Listing Numbers: 84.027, 84.173
Federal Award Numbers and Years (or Other Identifying Numbers): 14217-054-PN01, 18611-054-PN01, 19611-054-PN01, 45717-054-PN01, 18619-054-PN01, 19619-054-PN01
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, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

The School Corporation was a participating member school of the South Central Area Special Education Cooperative (Cooperative). The Cooperative operated the special education program on behalf of the School Corporation and managed the special education grant funds. Because the grant agreements were between the Indiana Department of Education and each member of the Cooperative, the School Corporation was ultimately responsible for ensuring compliance with the requirements.

During fiscal year 2018-2019, there was inadequate oversight performed by the School Corporation over the procurement and suspension and debarment practices of the Cooperative.

Procurement

The Cooperative did not obtain price or rate quotations from an adequate number of qualified sources, and full and open competition was not provided for purchases that fell within the small purchases requirement. Documentation was not provided to show that consideration was given to the reasonableness of prices of purchases made, and full and open competition was not provided for purchases that fell within the micro-purchase requirement.

The Cooperative had a written procurement policy; however, it did not reflect the required state and federal laws and regulations.

The Cooperative did not maintain written standards of conduct covering conflicts of interest concerning employees engaged in the selection, award, and administration of contracts supported by federal awards.

Suspension and Debarment

The Cooperative's Director signed the Application and Assurance Plan as a condition of federal assistance, which stated that the Cooperative would verify that contractors were not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any

federal agency, or by any department, agency, or political subdivision of the State of Indiana. However, the School Corporation did not have procedures in place to monitor that the Cooperative verified that the vendors were not suspended or debarred or otherwise excluded from or ineligible for participation in federal assistance programs prior to entering into a covered transaction with them.

There were two contracts during 2018-2019 that exceeded \$25,000; however, the Cooperative could not provide documentation to show that the vendor was not suspended or debarred prior to entering into covered transactions with these vendors.

The lack of controls, supporting documentation for small purchases requirements, adequate written procurement policy, and written conflict of interest policy were isolated to 2018-2019.

Status: Resolved.