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STATE BOARD OF ACCOUNTS
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April 14, 2023

To: The Officials of the Crawfordsville Community School Corporation
Crawfordsville Community School Corporation
1000 Fairview Ave.
Crawfordsville, IN 47933

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Crawfordsville Community School Corporation. We have reviewed the audit report opined upon by CliftonLarsonAllen LLP, Independent Public Accountants, for the period July 1, 2020 to June 30, 2022. Per the *Independent Auditor's Report*, the financial statements 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 53 through 62. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 65 through 68.

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

In addition to the report presented herein, a Supplemental Report for Crawfordsville Community School Corporation was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

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

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

Tammy R. White, CPA
Deputy State Examiner

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA**

**FINANCIAL STATEMENT AND
SUPPLEMENTARY INFORMATION**

PERIOD OF JULY 1, 2020 TO JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
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**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF OFFICIALS (UNAUDITED)**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Cathy Moffett Andrew Nicodemus	07-01-21 to 04-01-22 04-02-22 to 06-30-23
Superintendent of Schools	Dr. Scott Bowling	07-01-21 to 06-30-26
President of the School Board	Steven McLaughlin	07-01-21 to 12-31-23



INDEPENDENT AUDITORS' REPORT

The Officials of the Crawfordsville Community School Corporation
Montgomery County, Indiana

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying financial statement of the Crawfordsville Community School Corporation, which comprise the Statement of Receipts, Disbursements, Other Financing Sources, and Cash and Investment Balances - Regulatory Basis 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 referred to above presents fairly, in all material respects, the receipts, disbursements, other financing sources, and cash and investment balances of the Crawfordsville Community School Corporation as of June 30, 2022 and 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 Crawfordsville Community School Corporation as of June 30, 2022 and for the period of July 1, 2020 to June 30, 2022 or changes in net position and cash flows thereof for the period then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and 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 Crawfordsville Community 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 Crawfordsville Community School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as required by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Responsibilities of Management for the Financial statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error.

Auditors' 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 auditors' 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 Crawfordsville Community 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 Crawfordsville Community School Corporation's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the Crawfordsville Community School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis is not a required part of the financial statement. Such information 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 itself, and other additional procedures in accordance with GAAS. 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 on the basis of accounting described in Note 1.


Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Officials, Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents but does not include the financial statement and our auditors' report thereon. Our opinions on the financial statement do 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 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 Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2023, on our consideration of the Crawfordsville Community 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 solely 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 Crawfordsville Community 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 Crawfordsville Community School Corporation's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Indianapolis, Indiana
March 27, 2023

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
Education	\$ 1,372,306	\$ 17,819,397	\$ 14,370,928	\$ (3,685,539)	\$ 1,135,236	\$ 18,754,614	\$ 14,300,950	\$ (3,447,017)	\$ 2,141,883
Debt Service	1,054,988	4,577,116	3,866,311	-	1,765,793	4,481,854	4,253,239	(213,372)	1,781,036
Retirement/Severance Bond Debt Service	200,309	589,992	526,320	-	263,981	514,869	476,700	(67,170)	234,980
Referendum - Exempt Capital	1,417,090	3,588,560	3,596,931	-	1,408,719	3,446,315	3,050,781	-	1,804,253
Operations	1,744,600	2,680,582	6,509,607	3,094,048	1,009,623	2,677,938	6,458,757	3,112,320	341,124
Local Rainy Day	857,168	-	83,158	565,058	1,339,068	-	970,922	730,334	1,098,480
Retirement/Severance Bond	112,561	-	131,710	-	(19,149)	94	16,725	35,780	-
Construction	52,925	37,976	1,045,349	2,774,134	1,819,686	776	1,116,736	-	703,726
School Lunch	601,784	1,886,524	1,576,439	-	911,869	2,081,221	1,891,303	-	1,101,787
Curricular Materials Rental	284,635	234,943	168,140	-	351,438	394,140	375,108	(188,353)	182,117
Self-Insurance	(798)	2,552,829	2,548,751	-	3,280	2,290,153	2,325,814	-	(32,381)
Special Ed Preschool	21,476	426,253	405,623	5,172	47,278	431,082	433,866	5,112	49,606
West Cent Ind. Spe. Serv.Cntr	261,283	1,051,960	1,105,361	19,329	227,211	1,234,791	1,211,861	19,329	269,470
Severe and Profound	(884)	544,377	456,280	-	87,213	532,800	517,073	-	102,940
Emmotional Program Walnut	(11,689)	113,027	87,364	-	13,974	83,222	92,214	-	4,982
Tri-Vocational Education	69,274	105,446	104,920	1,932	71,732	92,787	158,705	1,932	7,746
West Central Ind. Voc. Edu.	11,473	112,107	107,430	-	16,150	152,715	161,619	-	7,246
Htg. & Air Conditioning	18,854	(1,756)	8,422	-	8,676	-	8,676	-	-
Health Careers Initiative	14,377	70,577	68,610	-	16,344	-	16,344	-	-
Pre School Careers	(13,997)	69,674	69,866	-	(14,189)	-	(14,189)	-	-
Health Careers	19,872	82,179	71,181	-	30,870	128,334	145,899	-	13,305
Covaid Expenses	(6,540)	17,250	180,013	-	(169,303)	8,961	4,162	164,504	-
School Library Printed Materia	4,472	73	731	-	3,814	11,993	10,258	-	5,549
Roberts Remedial	18,872	4,750	-	-	23,622	4,900	-	-	28,522
Local Sources	6,948	43,967	46,435	-	4,480	20,090	10,168	(2,483)	11,919
Family Literacy	19,705	14,341	17,657	-	16,389	18,390	18,336	-	16,443
Fuel Up To Play 60 Hoover	5,823	-	-	-	5,823	2,242	1,809	-	6,256
Ora Hudson Trust	3,853	930	-	-	4,783	930	-	-	5,713
Montgomery Co Ed Grants	30,826	12,950	14,013	-	29,763	23,389	20,020	-	33,132
Steele	2,096	1,250	275	-	3,071	1,450	-	-	4,521
Fuel Up To Play 60 Nicholson	838	-	-	-	838	1,500	1,462	-	876
West Central Autism Training	(2,518)	-	-	-	(2,518)	5,984	3,799	-	(333)
Muffy-Pre School	8,315	19,350	16,997	-	10,668	10,240	16,141	-	4,767
Athenas	3,559	342	-	-	3,901	297	-	-	4,198
Fuel Up To Play 60 Cms	3,447	-	-	-	3,447	-	-	-	3,447
Key Fobs	-	200	40	-	160	120	43	-	237
Preschool Tuition	2,378	1,850	2,552	-	1,676	1,778	2,518	60	996
North Central Mental Health	12,751	42,487	33,252	-	21,986	35,335	31,182	-	26,139
Lily Grant	71,773	-	54,111	-	17,662	-	17,662	-	-
Hoover Race For Education	2,031	-	328	-	1,703	-	1,703	-	-

See accompanying Notes to Financial statement.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
STATEMENTS OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
Covid Grant Cara	-	35,761	24,587	-	11,174	-	11,174	-	-
Summer Camp	-	1,425	2,329	-	(904)	515	3,630	4,019	-
Wabash Heartland Innovation Network	-	-	-	-	-	98,685	98,685	-	-
Abe Muffy	40,190	16,000	10,872	-	45,318	14,000	22,187	-	37,131
Ged Testing	(95)	6,404	4,033	-	2,276	5,083	6,493	-	866
Athletic Workers	(57)	19,045	18,998	-	(10)	17,055	23,956	-	(6,911)
Aqautics	41,314	62,820	115,519	-	(11,385)	133,035	108,229	-	13,421
Tri Vo Auto Repair	3,670	336	1,920	-	2,086	139	1,482	-	743
Discovery Club Hoover	20,232	4,110	5,416	-	18,926	8,900	10,304	-	17,522
Discovery Club Hose	41,486	9,000	11,198	-	39,288	10,325	11,822	-	37,791
Nicholson Discovery Club	24,987	9,500	9,892	-	24,595	7,325	8,443	-	23,477
Eca	-	-	-	-	-	-	4,063	-	(4,063)
Marvin Clark Scholarship	-	-	-	-	-	56,500	1,000	-	55,500
Phil Paligraf Scholarship	-	-	-	-	-	25,000	1,000	-	24,000
Robert Garner Scholarship	-	-	-	-	-	1,000	500	-	500
Sunshine Society Scholarship	-	-	-	-	-	750	750	-	-
Formative Assessment	(5,194)	-	22,759	-	(27,953)	51,336	22,759	-	624
Special Education Excess Costs	(1,297)	287,450	286,153	-	-	263,119	258,559	-	4,560
Education Technology	(51,260)	450,406	431,631	-	(32,485)	266,750	353,610	-	(119,345)
Eds Medicaid Reimbursement Fnd	189,761	275,925	177,655	-	288,031	184,417	350,371	(62,270)	59,807
Secured Schools Safety Grant	16,422	-	37,754	29,550	8,218	14,775	82,045	9,051	(50,001)
Alternative Ed Grant	2,198	14,896	15,306	-	1,788	11,438	11,734	-	1,492
Early Intervention Grant	10,742	-	9,341	-	1,401	17,000	4,933	-	13,468
Non-English Speaking Programs	13,284	79,952	81,450	-	11,786	108,280	146,370	-	(26,304)
School Technology	48,237	23,407	58,269	-	13,375	14,280	4,969	-	22,686
Career And Technical Performance Grant	2,483	-	-	-	2,483	-	-	-	2,483
Performance Based Awards	-	-	-	-	-	89,337	89,796	458	(1)
G/T Grant	8,590	30,176	33,534	-	5,232	34,631	40,402	-	(539)
State Connectivity Grant	-	-	-	-	-	9,210	1,093	-	8,117
Teachers Leaders Bootcamp	(2,622)	3,222	600	-	-	2,000	2,000	-	-
Ecia-Title 1	(57,218)	114,910	57,692	-	-	446,016	463,151	-	(17,135)
Ecia Chapter I 2002-2003	-	434,726	451,037	-	(16,311)	77,432	61,120	-	1
Mckinney-Homeless Asst. Grant	(2,800)	24,525	22,816	-	(1,091)	6,332	25,874	-	(20,633)
Spe.Ed. 2003-142-062-Pn01	(6,413)	549,223	570,127	-	(27,317)	682,347	684,417	-	(29,387)
Pre-School Ps-45702-062-Pno1	-	22,983	22,983	-	-	23,111	23,111	-	-
Title Iv	(5,965)	40,830	36,542	-	(1,677)	63,168	63,735	-	(2,244)
Perkins Clna 2021-2022	-	-	-	-	-	2,500	2,500	-	-
Perkins Assessment 21-22	-	-	-	-	-	3,000	3,000	-	-
Vocational Ed. Grant 2004-05	-	52,616	99,176	-	(46,560)	52,311	5,750	-	1
Vocational Ed. 2005-2006	(29,910)	33,324	3,414	-	-	65,547	101,267	-	(35,720)

See accompanying Notes to Financial statement.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
STATEMENTS OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
Ideo Cte Summer Expansion	(2,822)	23,677	30,804	-	(9,949)	9,909	(40)	-	-
Manufacturing Careet Pathway	-	50,000	50,000	-	-	40,300	40,300	-	-
Federal Medicaid Reimbursement	-	-	-	-	-	74,623	2,698	-	71,925
21St Cclc	(9,837)	235,606	224,456	-	1,313	221,684	225,847	-	(2,850)
Title Ii Improv Teacher Qualit	(8,800)	97,900	92,889	-	(3,789)	94,577	94,556	-	(3,768)
Rural Schools And Low Income P	(5,676)	46,852	43,347	-	(2,171)	21,434	19,295	-	(32)
Title Iii-Wabash Valley Ed Cnt	(2,804)	24,296	21,714	-	(222)	28,525	29,419	-	(1,116)
Emergency Connectivity Ing	-	-	-	-	-	25,133	109,283	-	(84,150)
Elementary And Secondary School Emergenc	-	-	-	-	-	472,408	506,044	-	(33,636)
Elementary And Secondary School Emergency	-	-	-	-	-	332,677	348,624	-	(15,947)
Governor Emergency Ed Relief	-	160,053	160,053	-	-	-	-	-	-
Federal Stimulus - 18003 Educ. Stab Reli	-	374,954	391,340	-	(16,386)	79,993	63,608	-	(1)
Fema Disaster	-	-	-	-	-	102,235	-	(102,235)	-
Indiana Humanities Grant	-	-	-	-	-	1,400	1,273	-	127
Petty Cash	50	-	-	-	50	-	-	-	50
Prepaid School Lunch Accounts	25,674	15,324	16,706	-	24,292	28,711	28,591	-	24,412
Burgess Trust	6,553	134	-	-	6,687	6	50	-	6,643
Burgess Trust Int	1	-	-	-	1	-	-	-	1
Temporary Loans	-	6,287,014	4,379,030	-	1,907,984	1,852,028	3,760,012	-	-
Federal Tax	1,235	1,164,626	1,164,626	-	1,235	1,356,820	1,358,055	-	-
Social Security	(1,235)	1,089,633	1,089,633	-	(1,235)	1,210,355	1,209,143	-	(23)
State Tax	9,604	445,417	439,677	-	15,344	496,589	495,175	-	16,758
County Adjusted Gr Income Tax	42,482	296,397	292,429	-	46,450	332,046	331,045	-	47,451
Teacher Retirement	10,567	850,857	850,857	-	10,567	759,761	770,328	-	-
Public Employees Retirement Fu	(10,063)	254,468	254,468	-	(10,063)	192,193	191,178	-	(9,048)
Group Insurance	(10,149)	708,953	715,512	-	(16,708)	717,295	679,527	-	21,060
Annuities	23	345,207	345,207	-	23	290,167	290,167	-	23
Valic Roth Ira	-	7,690	7,690	-	-	45,866	45,866	-	-
Garnishments	133	29,330	29,296	-	167	20,486	20,536	-	117
Dependent Care/Sec 125	(9,582)	7,100	8,650	-	(11,132)	5,471	9,725	-	(15,386)
Employee Medical/Sec125	5,071	54,796	49,356	-	10,511	41,546	40,779	-	11,278
Fsa Limited	12,646	9,308	5,792	-	16,162	8,599	17,821	-	6,940
Voluntary Istr Contributions	342	-	-	-	342	68,742	58,178	-	10,906
Voluntary Perf Contributions	(497)	2,476	2,476	-	(497)	20,202	18,770	-	935
M.U.F.F.Y.	3,909	4,909	3,909	-	4,909	4,868	8,096	-	1,681
Other Payroll Deductions	(24,169)	283,547	283,100	-	(23,722)	260,525	282,500	-	(45,697)
Fringe Benefit Clearing	-	16,078	16,122	-	(44)	12,056	12,157	-	(145)
Fringe Benefit Clearing Funs	963	-	-	-	963	-	-	-	963
Totals	\$ 8,610,620	\$ 52,191,077	\$ 50,867,247	\$ 2,803,684	\$ 12,738,134	\$ 49,541,183	\$ 52,293,256	\$ (1)	\$ 9,986,060

See accompanying Notes to Financial statement.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENT
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Note 1. Summary of Significant Accounting Policies

A. 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.

B. 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, 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.

C. 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.

D. 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.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
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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.

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.

E. 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.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENT
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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.

F. 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:

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.

G. 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 unit 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.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENT
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

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.

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.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENT
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Note 6. Pension Plans

A. 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 5-0.3) 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the 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.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

INPRS issues a publicly available financial report that includes financial statement 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 both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENT
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B. 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 Teacher' Pre-1996 DB is closed to new entrants.

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

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

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

Financial Report

INPRS issues a publicly available financial report that includes financial statement 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

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
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Contributions

The School Corporation contributes the employer's share to Teachers' 1996 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 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) is considered to be an obligation of, and is paid by, the State of Indiana.

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

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. Many are the results of the funds being set up for reimbursable grants and funds used for expenditures for joint services. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2021 and 2022. Other funds reported deficit cash balances due to expenditures exceeding receipts.

Note 8. Holding Corporations

The School Corporation has entered into a capital lease with Crawfordsville Elementary School Building Corp (the lessor) for the purpose of renovations to all elementary schools in the district. 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 fiscal years 2020-2021 and 2021-2022 totaled \$ 564,605 and \$ 772,128, respectively.

The School Corporation has entered into a capital lease with Crawfordsville Tuttle School Building Corporation (the lessor) for the purpose of construction of a new middle school. 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 fiscal years 2020-2021 and 2021-2022 totaled \$ 2,924,845 and \$ 2,930,500, respectively.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
NOTES TO FINANCIAL STATEMENT
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

The School Corporation has entered into a capital lease with Crawfordsville High School Building Corporation (the lessor) for the purpose of renovations and construction at high school. 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 fiscal year 2021-2022 totaled \$ 124,000.

Note 9. Combined Funds

Funds related to payroll clearing funds were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS
YEAR ENDED JUNE 30, 2022**

	Education	Debt Service	Retirement/S everance Bond Debt Service	Referendum - Exempt Capital	Operations	Local Rainy Day	Retirement/S everance Bond	Construction	School Lunch	Curricular Materials Rental
Cash and investments - beginning	\$ 1,135,236	\$ 1,765,793	\$ 263,981	\$ 1,408,719	\$ 1,009,623	\$ 1,339,068	\$ (19,149)	\$ 1,819,686	\$ 911,869	\$ 351,438
Receipts:										
Local sources	1,334	3,468,166	453,500	3,149,382	2,109,043	-	94	-	134,923	133,189
Intermediate sources	140	-	-	-	-	-	-	-	-	-
State sources	18,749,939	-	-	-	-	-	-	-	-	197,601
Federal sources	-	-	-	-	-	-	-	-	1,945,983	-
Temporary loans	-	1,013,688	61,369	296,933	480,038	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	3,201	-	-	-	88,857	-	-	776	315	63,350
Total receipts	18,754,614	4,481,854	514,869	3,446,315	2,677,938	-	94	776	2,081,221	394,140
Disbursements:										
Instruction	10,887,893	-	-	-	-	970,922	5,435	-	-	-
Support services	2,979,746	74,799	-	-	6,117,457	-	11,290	-	1,716	375,108
Noninstructional services	433,311	-	-	-	-	-	-	-	1,865,566	-
Facilities acquisition and construction	-	-	-	-	14,991	-	-	1,116,736	-	-
Debt services	-	4,178,440	476,700	3,050,781	326,309	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	24,021	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	14,300,950	4,253,239	476,700	3,050,781	6,458,757	970,922	16,725	1,116,736	1,891,303	375,108
Excess (deficiency) of receipts over disbursements	4,453,664	228,615	38,169	395,534	(3,780,819)	(970,922)	(16,631)	(1,115,960)	189,918	19,032
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	3,112,320	1,008,937	35,780	-	-	-
Transfers out	(3,447,017)	(213,372)	(67,170)	-	-	(278,603)	-	-	-	(188,353)
Total other financing sources (uses)	(3,447,017)	(213,372)	(67,170)	-	3,112,320	730,334	35,780	-	-	(188,353)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,006,647	15,243	(29,001)	395,534	(668,499)	(240,588)	19,149	(1,115,960)	189,918	(169,321)
Cash and investments - ending	\$ 2,141,883	\$ 1,781,036	\$ 234,980	\$ 1,804,253	\$ 341,124	\$ 1,098,480	\$ -	\$ 703,726	\$ 1,101,787	\$ 182,117

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

	Self-Insurance	Special Ed Preschool	West Cent Ind. Spe. Serv.Cntr	Severe and Profound	Emmotional Program Walnut	Tri-Vocational Education	West Central Ind. Voc. Edu.	Htg. & Air Conditioning	Health Careers Initiative	Pre School Careers
Cash and investments - beginning	\$ 3,280	\$ 47,278	\$ 227,211	\$ 87,213	\$ 13,974	\$ 71,732	\$ 16,150	\$ 8,676	\$ 16,344	\$ (14,189)
Receipts:										
Local sources	2,290,153	431,022	1,229,448	532,800	83,222	92,355	152,117	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	60	5,343	-	-	432	598	-	-	-
Total receipts	<u>2,290,153</u>	<u>431,082</u>	<u>1,234,791</u>	<u>532,800</u>	<u>83,222</u>	<u>92,787</u>	<u>152,715</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:										
Instruction	-	206,444	-	497,867	92,214	104,235	150,570	-	7,197	7,669
Support services	-	227,422	1,211,861	19,206	-	54,470	11,049	8,676	9,147	(21,858)
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,325,814	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>2,325,814</u>	<u>433,866</u>	<u>1,211,861</u>	<u>517,073</u>	<u>92,214</u>	<u>158,705</u>	<u>161,619</u>	<u>8,676</u>	<u>16,344</u>	<u>(14,189)</u>
Excess (deficiency) of receipts over disbursements	<u>(35,661)</u>	<u>(2,784)</u>	<u>22,930</u>	<u>15,727</u>	<u>(8,992)</u>	<u>(65,918)</u>	<u>(8,904)</u>	<u>(8,676)</u>	<u>(16,344)</u>	<u>14,189</u>
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	5,172	19,329	-	-	1,932	-	-	-	-
Transfers out	-	(60)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>5,112</u>	<u>19,329</u>	<u>-</u>	<u>-</u>	<u>1,932</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(35,661)</u>	<u>2,328</u>	<u>42,259</u>	<u>15,727</u>	<u>(8,992)</u>	<u>(63,986)</u>	<u>(8,904)</u>	<u>(8,676)</u>	<u>(16,344)</u>	<u>14,189</u>
Cash and investments - ending	\$ <u>(32,381)</u>	\$ <u>49,606</u>	\$ <u>269,470</u>	\$ <u>102,940</u>	\$ <u>4,982</u>	\$ <u>7,746</u>	\$ <u>7,246</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

	Health Careers	Covaid Expenses	School Library Printed Materia	Roberts Remedial	Local Sources	Family Literacy	Fuel Up To Play 60 Hoover	Ora Hudson Trust	Montgomery Co Ed Grants	Steele
Cash and investments - beginning	\$ 30,870	\$ (169,303)	\$ 3,814	\$ 23,622	\$ 4,480	\$ 16,389	\$ 5,823	\$ 4,783	\$ 29,763	\$ 3,071
Receipts:										
Local sources	128,334	8,961	-	4,900	20,090	18,390	2,242	930	23,389	1,450
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	11,993	-	-	-	-	-	-	-
Total receipts	128,334	8,961	11,993	4,900	20,090	18,390	2,242	930	23,389	1,450
Disbursements:										
Instruction	112,690	-	-	-	7,849	-	-	-	15,020	-
Support services	33,209	4,162	10,258	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	2,319	18,336	1,809	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	5,000	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	145,899	4,162	10,258	-	10,168	18,336	1,809	-	20,020	-
Excess (deficiency) of receipts over disbursements	(17,565)	4,799	1,735	4,900	9,922	54	433	930	3,369	1,450
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	164,504	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(2,483)	-	-	-	-	-
Total other financing sources (uses)	-	164,504	-	-	(2,483)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,565)	169,303	1,735	4,900	7,439	54	433	930	3,369	1,450
Cash and investments - ending	\$ 13,305	\$ -	\$ 5,549	\$ 28,522	\$ 11,919	\$ 16,443	\$ 6,256	\$ 5,713	\$ 33,132	\$ 4,521

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

	Fuel Up To Play 60 Nicholson	West Central Autism Training	Muffy-Pre School	Athenas	Fuel Up To Play 60 Cms	Key Fobs	Preschool Tuition	North Central Mental Health	Lily Grant	Hoover Race For Education
Cash and investments - beginning	\$ 838	\$ (2,518)	\$ 10,668	\$ 3,901	\$ 3,447	\$ 160	\$ 1,676	\$ 21,986	\$ 17,662	\$ 1,703
Receipts:										
Local sources	1,500	-	10,240	297	-	-	1,778	35,335	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	5,984	-	-	-	120	-	-	-	-
Total receipts	1,500	5,984	10,240	297	-	120	1,778	35,335	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	31,182	17,662	-
Noninstructional services	1,462	3,799	16,141	-	-	43	2,518	-	-	1,703
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,462	3,799	16,141	-	-	43	2,518	31,182	17,662	1,703
Excess (deficiency) of receipts over disbursements	38	2,185	(5,901)	297	-	77	(740)	4,153	(17,662)	(1,703)
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	60	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	60	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	38	2,185	(5,901)	297	-	77	(680)	4,153	(17,662)	(1,703)
Cash and investments - ending	\$ 876	\$ (333)	\$ 4,767	\$ 4,198	\$ 3,447	\$ 237	\$ 996	\$ 26,139	\$ -	\$ -

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2022

	Covid Grant Cara	Summer Camp	Wabash Heartland Innovation Network	Abe Muffy	Ged Testing	Athletic Workers	Aquatics	Tri Vo Auto Repair	Discovery Club Hoover	Discovery Club Hose
Cash and investments - beginning	\$ 11,174	\$ (904)	\$ -	\$ 45,318	\$ 2,276	\$ (10)	\$ (11,385)	\$ 2,086	\$ 18,926	\$ 39,288
Receipts:										
Local sources	-	-	98,685	14,000	5,083	17,055	133,035	139	8,900	10,325
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	515	-	-	-	-	-	-	-	-
Total receipts	-	515	98,685	14,000	5,083	17,055	133,035	139	8,900	10,325
Disbursements:										
Instruction	-	-	-	22,187	6,493	-	-	1,482	-	-
Support services	-	-	98,685	-	-	-	-	-	-	-
Noninstructional services	11,174	3,630	-	-	-	23,956	108,229	-	10,304	11,822
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	11,174	3,630	98,685	22,187	6,493	23,956	108,229	1,482	10,304	11,822
Excess (deficiency) of receipts over disbursements	(11,174)	(3,115)	-	(8,187)	(1,410)	(6,901)	24,806	(1,343)	(1,404)	(1,497)
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	4,019	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	4,019	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(11,174)	904	-	(8,187)	(1,410)	(6,901)	24,806	(1,343)	(1,404)	(1,497)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 37,131	\$ 866	\$ (6,911)	\$ 13,421	\$ 743	\$ 17,522	\$ 37,791

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
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YEAR ENDED JUNE 30, 2022**

	Nicholson Discovery Club	Eca	Marvin Clark Scholarship	Phil Paligraf Scholarship	Robert Garner Scholarship	Sunshine Society Scholarship	Formative Assessment	Special Education Excess Costs	Education Technology	Eds Medicaid Reimbursement Fnd
Cash and investments - beginning	\$ 24,595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (27,953)	\$ -	\$ (32,485)	\$ 288,031
Receipts:										
Local sources	7,325	-	56,500	25,000	1,000	750	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	51,336	263,119	266,750	184,417
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>7,325</u>	<u>-</u>	<u>56,500</u>	<u>25,000</u>	<u>1,000</u>	<u>750</u>	<u>51,336</u>	<u>263,119</u>	<u>266,750</u>	<u>184,417</u>
Disbursements:										
Instruction	-	-	-	-	-	-	-	258,559	-	1,875
Support services	-	-	-	-	-	-	22,759	-	353,610	348,496
Noninstructional services	8,443	4,063	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	1,000	1,000	500	750	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>8,443</u>	<u>4,063</u>	<u>1,000</u>	<u>1,000</u>	<u>500</u>	<u>750</u>	<u>22,759</u>	<u>258,559</u>	<u>353,610</u>	<u>350,371</u>
Excess (deficiency) of receipts over disbursements	<u>(1,118)</u>	<u>(4,063)</u>	<u>55,500</u>	<u>24,000</u>	<u>500</u>	<u>-</u>	<u>28,577</u>	<u>4,560</u>	<u>(86,860)</u>	<u>(165,954)</u>
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(62,270)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(62,270)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(1,118)</u>	<u>(4,063)</u>	<u>55,500</u>	<u>24,000</u>	<u>500</u>	<u>-</u>	<u>28,577</u>	<u>4,560</u>	<u>(86,860)</u>	<u>(228,224)</u>
Cash and investments - ending	<u>\$ 23,477</u>	<u>\$ (4,063)</u>	<u>\$ 55,500</u>	<u>\$ 24,000</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 624</u>	<u>\$ 4,560</u>	<u>\$ (119,345)</u>	<u>\$ 59,807</u>

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
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AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

	Secured Schools Safety Grant	Alternative Ed Grant	Early Inervention Grant	Non-English Speaking Programs	School Technology	Career And Technical Performance Grant	Performance Based Awards	G/T Grant	State Connectivity Grant	Teachers Leaders Bootcamp
Cash and investments - beginning	\$ 8,218	\$ 1,788	\$ 1,401	\$ 11,786	\$ 13,375	\$ 2,483	\$ -	\$ 5,232	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	14,775	11,438	17,000	108,280	14,280	-	89,337	34,631	9,210	2,000
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	14,775	11,438	17,000	108,280	14,280	-	89,337	34,631	9,210	2,000
Disbursements:										
Instruction	-	11,734	4,933	145,162	-	-	89,796	40,402	-	-
Support services	82,045	-	-	-	4,969	-	-	-	1,093	2,000
Noninstructional services	-	-	-	1,208	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	82,045	11,734	4,933	146,370	4,969	-	89,796	40,402	1,093	2,000
Excess (deficiency) of receipts over disbursements	(67,270)	(296)	12,067	(38,090)	9,311	-	(459)	(5,771)	8,117	-
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	9,051	-	-	-	-	-	458	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	9,051	-	-	-	-	-	458	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(58,219)	(296)	12,067	(38,090)	9,311	-	(1)	(5,771)	8,117	-
Cash and investments - ending	\$ (50,001)	\$ 1,492	\$ 13,468	\$ (26,304)	\$ 22,686	\$ 2,483	\$ (1)	\$ (539)	\$ 8,117	\$ -

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
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YEAR ENDED JUNE 30, 2022**

	Ecia-Title 1	Ecia Chapter I 2002-2003	Mckinney- Homeless Asst. Grant	Spe.Ed. 2003- 142-062-Pn01	Pre-School Ps- 45702-062- Pno1	Title Iv	Perkins Clna 2021-2022	Perkins Assessment 21- 22	Vocational Ed. Grant 2004-05	Vocational Ed. 2005-2006
Cash and investments - beginning	\$ -	\$ (16,311)	\$ (1,091)	\$ (27,317)	\$ -	\$ (1,677)	\$ -	\$ -	\$ (46,560)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	2,500	3,000	52,311	65,547
Federal sources	446,016	77,432	6,318	682,347	23,111	63,168	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	14	-	-	-	-	-	-	-
Total receipts	446,016	77,432	6,332	682,347	23,111	63,168	2,500	3,000	52,311	65,547
Disbursements:										
Instruction	458,940	58,392	20,636	684,417	23,111	45,442	1,977	3,000	5,750	95,725
Support services	74	1,134	-	-	-	-	523	-	-	-
Noninstructional services	4,137	1,594	5,238	-	-	18,293	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	5,542
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	463,151	61,120	25,874	684,417	23,111	63,735	2,500	3,000	5,750	101,267
Excess (deficiency) of receipts over disbursements	(17,135)	16,312	(19,542)	(2,070)	-	(567)	-	-	46,561	(35,720)
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,135)	16,312	(19,542)	(2,070)	-	(567)	-	-	46,561	(35,720)
Cash and investments - ending	\$ (17,135)	\$ 1	\$ (20,633)	\$ (29,387)	\$ -	\$ (2,244)	\$ -	\$ -	\$ 1	\$ (35,720)

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
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AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

	Ideo Cte Summer Expansion	Manufacturing Careet Pathway	Federal Medicaid Reimbursement	21St Cclc	Title Ii Improv Teacher Qualit	Rural Schools And Low Income P	Title Iii-Wabash Valley Ed Cnt	Emergency Connectivity Ing	Elementary And Secondary School Emergenc	Elemntary And Secondary School Emergency
Cash and investments - beginning	\$ (9,949)	\$ -	\$ -	\$ 1,313	\$ (3,789)	\$ (2,171)	\$ (222)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	9,909	-	-	-	-	-	-	-	-	-
Federal sources	-	40,300	74,623	221,684	94,577	21,434	28,525	25,133	472,408	332,677
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	9,909	40,300	74,623	221,684	94,577	21,434	28,525	25,133	472,408	332,677
Disbursements:										
Instruction	(40)	40,300	-	136,979	-	19,263	23,318	-	428,416	212,063
Support services	-	-	2,698	88,868	94,556	32	6,101	109,283	-	135,421
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	77,628	1,140
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	(40)	40,300	2,698	225,847	94,556	19,295	29,419	109,283	506,044	348,624
Excess (deficiency) of receipts over disbursements	9,949	-	71,925	(4,163)	21	2,139	(894)	(84,150)	(33,636)	(15,947)
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	9,949	-	71,925	(4,163)	21	2,139	(894)	(84,150)	(33,636)	(15,947)
Cash and investments - ending	\$ -	\$ -	\$ 71,925	\$ (2,850)	\$ (3,768)	\$ (32)	\$ (1,116)	\$ (84,150)	\$ (33,636)	\$ (15,947)

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YEAR ENDED JUNE 30, 2022**

	Federal		Indiana		Prepaid School Lunch Accounts	Burgess Trust	Burgess Trust Int	Temporary Loans	Federal Tax	Social Security
	Stimulus - 18003 Educ. Stab Reli	Fema Disaster	Humanities Grant	Petty Cash						
Cash and investments - beginning	\$ (16,386)	\$ -	\$ -	\$ 50	\$ 24,292	\$ 6,687	\$ 1	\$ 1,907,984	\$ 1,235	\$ (1,235)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	79,993	102,235	1,400	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	28,711	6	-	1,852,028	1,356,820	1,210,355
Total receipts	79,993	102,235	1,400	-	28,711	6	-	1,852,028	1,356,820	1,210,355
Disbursements:										
Instruction	54,647	-	-	-	-	-	-	-	-	-
Support services	8,961	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	1,273	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	28,591	50	-	3,760,012	1,358,055	1,209,143
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	63,608	-	1,273	-	28,591	50	-	3,760,012	1,358,055	1,209,143
Excess (deficiency) of receipts over disbursements	16,385	102,235	127	-	120	(44)	-	(1,907,984)	(1,235)	1,212
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(102,235)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(102,235)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	16,385	-	127	-	120	(44)	-	(1,907,984)	(1,235)	1,212
Cash and investments - ending	\$ (1)	\$ -	\$ 127	\$ 50	\$ 24,412	\$ 6,643	\$ 1	\$ -	\$ -	\$ (23)

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YEAR ENDED JUNE 30, 2022**

	State Tax	County Adjusted Gr Income Tax	Teacher Retirement	Public Employees Retirement Fu	Group Insurance	Annuities	Valic Roth Ira	Garnishments	Dependent Care/Sec 125
Cash and investments - beginning	\$ 15,344	\$ 46,450	\$ 10,567	\$ (10,063)	\$ (16,708)	\$ 23	\$ -	\$ 167	\$ (11,132)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	496,589	332,046	759,761	192,193	717,295	290,167	45,866	20,486	5,471
Total receipts	496,589	332,046	759,761	192,193	717,295	290,167	45,866	20,486	5,471
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	495,175	331,045	770,328	191,178	679,527	290,167	45,866	20,536	9,725
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	495,175	331,045	770,328	191,178	679,527	290,167	45,866	20,536	9,725
Excess (deficiency) of receipts over disbursements	1,414	1,001	(10,567)	1,015	37,768	-	-	(50)	(4,254)
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	1,414	1,001	(10,567)	1,015	37,768	-	-	(50)	(4,254)
Cash and investments - ending	\$ 16,758	\$ 47,451	\$ -	\$ (9,048)	\$ 21,060	\$ 23	\$ -	\$ 117	\$ (15,386)

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
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AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

	Employee Medical/Sec125	Fsa Limited	Voluntary Istr Contributions	Voluntary Perf Contributions	M.U.F.F.Y.	Other Payroll Deductions	Fringe Benefit Clearing	Fringe Benefit Clearing Funs	Totals
Cash and investments - beginning	\$ 10,511	\$ 16,162	\$ 342	\$ (497)	\$ 4,909	\$ (23,722)	\$ (44)	\$ 963	\$ 12,738,134
Receipts:									
Local sources	-	-	-	-	-	-	-	-	14,896,381
Intermediate sources	-	-	-	-	-	-	-	-	140
State sources	-	-	-	-	-	-	-	-	20,147,380
Federal sources	-	-	-	-	-	-	-	-	4,739,364
Temporary loans	-	-	-	-	-	-	-	-	1,852,028
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	41,546	8,599	68,742	20,202	4,868	260,525	12,056	-	7,905,890
Total receipts	41,546	8,599	68,742	20,202	4,868	260,525	12,056	-	49,541,183
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	15,960,964
Support services	-	-	-	-	-	-	-	-	12,537,870
Noninstructional services	-	-	-	-	-	-	-	-	2,560,371
Facilities acquisition and construction	-	-	-	-	-	-	-	-	1,210,495
Debt services	-	-	-	-	-	-	-	-	8,032,230
Nonprogrammed charges	40,779	17,821	58,178	18,770	8,096	282,500	12,157	-	11,991,326
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	40,779	17,821	58,178	18,770	8,096	282,500	12,157	-	52,293,256
Excess (deficiency) of receipts over disbursements	767	(9,222)	10,564	1,432	(3,228)	(21,975)	(101)	-	(2,752,073)
Other financing sources (uses)									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	4,361,562
Transfers out	-	-	-	-	-	-	-	-	(4,361,563)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(1)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	767	(9,222)	10,564	1,432	(3,228)	(21,975)	(101)	-	(2,752,074)
Cash and investments - ending	\$ 11,278	\$ 6,940	\$ 10,906	\$ 935	\$ 1,681	\$ (45,697)	\$ (145)	\$ 963	\$ 9,986,060

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
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YEAR ENDED JUNE 30, 2021**

	Education	Debt Service	Retirement/Severance Bond Debt Service	Referendum - Exempt Capital	Operations	Local Rainy Day	Retirement/Severance Bond	Construction	School Lunch	Curricular Materials Rental
Cash and investments - beginning	\$ 1,372,306	\$ 1,054,988	\$ 200,309	\$ 1,417,090	\$ 1,744,600	\$ 857,168	\$ 112,561	\$ 52,925	\$ 601,784	\$ 284,635
Receipts:										
Local sources	2,012	3,158,795	531,819	3,481,779	2,332,388	-	-	-	110,205	68,373
Intermediate sources	148	-	-	-	-	-	-	-	-	-
State sources	17,805,903	-	-	-	-	-	-	-	-	165,362
Federal sources	-	-	-	-	-	-	-	-	1,774,132	-
Temporary loans	-	1,416,721	58,173	106,781	326,309	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	11,334	1,600	-	-	21,885	-	-	37,976	2,187	1,208
Total receipts	17,819,397	4,577,116	589,992	3,588,560	2,680,582	-	-	37,976	1,886,524	234,943
Disbursements:										
Instruction	10,894,669	-	-	-	-	-	-	-	-	-
Support services	3,073,097	228,133	-	-	5,641,933	44,996	-	-	280	168,140
Noninstructional services	403,162	-	-	-	1,700	-	131,710	-	1,576,159	-
Facilities acquisition and construction	-	-	-	-	5,761	38,162	-	1,045,349	-	-
Debt services	-	3,638,178	526,320	3,596,931	860,213	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	14,370,928	3,866,311	526,320	3,596,931	6,509,607	83,158	131,710	1,045,349	1,576,439	168,140
Excess (deficiency) of receipts over disbursements	3,448,469	710,805	63,672	(8,371)	(3,829,025)	(83,158)	(131,710)	(1,007,373)	310,085	66,803
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	2,774,134	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	821,455	-	-	-	3,094,048	1,780,561	-	-	-	-
Transfers out	(4,506,994)	-	-	-	-	(1,215,503)	-	-	-	-
Total other financing sources (uses)	(3,685,539)	-	-	-	3,094,048	565,058	-	2,774,134	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(237,070)	710,805	63,672	(8,371)	(734,977)	481,900	(131,710)	1,766,761	310,085	66,803
Cash and investments - ending	\$ 1,135,236	\$ 1,765,793	\$ 263,981	\$ 1,408,719	\$ 1,009,623	\$ 1,339,068	\$ (19,149)	\$ 1,819,686	\$ 911,869	\$ 351,438

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YEAR ENDED JUNE 30, 2021**

	Self-Insurance	Special Ed Preschool	West Cent Ind. Spe. Serv.Cntr	Severe and Profound	Emmotional Program Walnut	Tri-Vocational Education	West Central Ind. Voc. Edu.	Htg. & Air Conditioning	Health Careers Initiative	Pre School Careers
Cash and investments - beginning	\$ (798)	\$ 21,476	\$ 261,283	\$ (884)	\$ (11,689)	\$ 69,274	\$ 11,473	\$ 18,854	\$ 14,377	\$ (13,997)
Receipts:										
Local sources	2,552,829	426,253	1,051,680	544,377	113,027	105,446	106,861	(1,756)	70,577	69,674
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	280	-	-	-	5,246	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>2,552,829</u>	<u>426,253</u>	<u>1,051,960</u>	<u>544,377</u>	<u>113,027</u>	<u>105,446</u>	<u>112,107</u>	<u>(1,756)</u>	<u>70,577</u>	<u>69,674</u>
Disbursements:										
Instruction	-	181,254	-	436,880	87,364	104,920	107,430	8,422	68,610	69,866
Support services	-	224,369	1,105,361	19,400	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	2,548,751	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>2,548,751</u>	<u>405,623</u>	<u>1,105,361</u>	<u>456,280</u>	<u>87,364</u>	<u>104,920</u>	<u>107,430</u>	<u>8,422</u>	<u>68,610</u>	<u>69,866</u>
Excess (deficiency) of receipts over disbursements	<u>4,078</u>	<u>20,630</u>	<u>(53,401)</u>	<u>88,097</u>	<u>25,663</u>	<u>526</u>	<u>4,677</u>	<u>(10,178)</u>	<u>1,967</u>	<u>(192)</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	5,172	19,329	-	-	1,932	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>5,172</u>	<u>19,329</u>	<u>-</u>	<u>-</u>	<u>1,932</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>4,078</u>	<u>25,802</u>	<u>(34,072)</u>	<u>88,097</u>	<u>25,663</u>	<u>2,458</u>	<u>4,677</u>	<u>(10,178)</u>	<u>1,967</u>	<u>(192)</u>
Cash and investments - ending	<u>\$ 3,280</u>	<u>\$ 47,278</u>	<u>\$ 227,211</u>	<u>\$ 87,213</u>	<u>\$ 13,974</u>	<u>\$ 71,732</u>	<u>\$ 16,150</u>	<u>\$ 8,676</u>	<u>\$ 16,344</u>	<u>\$ (14,189)</u>

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YEAR ENDED JUNE 30, 2021**

	Health Careers	Covaid Expenses	School Library Printed Materia	Roberts Remedial	Local Sources	Family Literacy	Fuel Up To Play 60 Hoover	Ora Hudson Trust	Montgomery Co Ed Grants	Steele
Cash and investments - beginning	\$ 19,872	\$ (6,540)	\$ 4,472	\$ 18,872	\$ 6,948	\$ 19,705	\$ 5,823	\$ 3,853	\$ 30,826	\$ 2,096
Receipts:										
Local sources	82,179	17,250	-	4,750	43,967	14,341	-	930	12,950	1,250
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	73	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	82,179	17,250	73	4,750	43,967	14,341	-	930	12,950	1,250
Disbursements:										
Instruction	71,181	-	-	-	2,416	-	-	-	14,013	-
Support services	-	136,336	731	-	-	-	-	-	-	-
Noninstructional services	-	43,677	-	-	44,019	17,657	-	-	-	275
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	71,181	180,013	731	-	46,435	17,657	-	-	14,013	275
Excess (deficiency) of receipts over disbursements	10,998	(162,763)	(658)	4,750	(2,468)	(3,316)	-	930	(1,063)	975
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	10,998	(162,763)	(658)	4,750	(2,468)	(3,316)	-	930	(1,063)	975
Cash and investments - ending	\$ 30,870	\$ (169,303)	\$ 3,814	\$ 23,622	\$ 4,480	\$ 16,389	\$ 5,823	\$ 4,783	\$ 29,763	\$ 3,071

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YEAR ENDED JUNE 30, 2021**

	Fuel Up To Play 60 Nicholson	West Central Autism Training	Muffy-Pre School	Athenas	Fuel Up To Play 60 Cms	Key Fobs	Preschool Tuition	North Central Mental Health	Lily Grant	Hoover Race For Education
Cash and investments - beginning	\$ 838	\$ (2,518)	\$ 8,315	\$ 3,559	\$ 3,447	\$ -	\$ 2,378	\$ 12,751	\$ 71,773	\$ 2,031
Receipts:	-	-	19,350	342	-	-	1,850	42,487	-	-
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	200	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	19,350	342	-	200	1,850	42,487	-	-
Disbursements:	-	-	-	-	-	-	-	-	-	-
Instruction	-	-	-	-	-	-	-	33,252	54,111	-
Support services	-	-	16,997	-	-	40	2,552	-	-	328
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	16,997	-	-	40	2,552	33,252	54,111	328
Excess (deficiency) of receipts over disbursements	-	-	2,353	342	-	160	(702)	9,235	(54,111)	(328)
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	-	-	2,353	342	-	160	(702)	9,235	(54,111)	(328)
Cash and investments - ending	\$ 838	\$ (2,518)	\$ 10,668	\$ 3,901	\$ 3,447	\$ 160	\$ 1,676	\$ 21,986	\$ 17,662	\$ 1,703

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YEAR ENDED JUNE 30, 2021**

	Covid Grant Cara	Summer Camp	Wabash Heartland Innovation Network	Abe Muffy	Ged Testing	Athletic Workers	Aquatics	Tri Vo Auto Repair	Discovery Club Hoover	Discovery Club Hose
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 40,190	\$ (95)	\$ (57)	\$ 41,314	\$ 3,670	\$ 20,232	\$ 41,486
Receipts:	35,761	-	-	16,000	6,404	19,045	62,820	336	4,110	9,000
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	1,425	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	35,761	1,425	-	16,000	6,404	19,045	62,820	336	4,110	9,000
Disbursements:	-	-	-	10,872	4,033	-	-	1,920	-	-
Instruction	-	-	-	-	-	-	301	-	-	-
Support services	24,587	2,329	-	-	-	18,998	115,218	-	5,416	11,198
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	24,587	2,329	-	10,872	4,033	18,998	115,519	1,920	5,416	11,198
Excess (deficiency) of receipts over disbursements	11,174	(904)	-	5,128	2,371	47	(52,699)	(1,584)	(1,306)	(2,198)
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	11,174	(904)	-	5,128	2,371	47	(52,699)	(1,584)	(1,306)	(2,198)
Cash and investments - ending	\$ 11,174	\$ (904)	\$ -	\$ 45,318	\$ 2,276	\$ (10)	\$ (11,385)	\$ 2,086	\$ 18,926	\$ 39,288

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YEAR ENDED JUNE 30, 2021**

	Nicholson Discovery Club	Formative Assessment	Special Education Excess Costs	Education Technology	Eds Medicaid Reimbursement Fnd	Secured Schools Safety Grant	Alternative Ed Grant	Early Inervention Grant	Non-English Speaking Programs	School Technology
Cash and investments - beginning	\$ 24,987	\$ (5,194)	\$ (1,297)	\$ (51,260)	\$ 189,761	\$ 16,422	\$ 2,198	\$ 10,742	\$ 13,284	\$ 48,237
Receipts:										
Local sources	9,500	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	287,450	450,406	275,925	-	14,896	-	79,952	7,909
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	15,498
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	9,500	-	287,450	450,406	275,925	-	14,896	-	79,952	23,407
Disbursements:										
Instruction	-	-	286,153	-	-	-	15,306	9,341	81,450	-
Support services	-	22,759	-	431,631	177,655	37,754	-	-	-	58,269
Noninstructional services	9,892	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,892	22,759	286,153	431,631	177,655	37,754	15,306	9,341	81,450	58,269
Excess (deficiency) of receipts over disbursements	(392)	(22,759)	1,297	18,775	98,270	(37,754)	(410)	(9,341)	(1,498)	(34,862)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	29,550	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	29,550	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(392)	(22,759)	1,297	18,775	98,270	(8,204)	(410)	(9,341)	(1,498)	(34,862)
Cash and investments - ending	\$ 24,595	\$ (27,953)	\$ -	\$ (32,485)	\$ 288,031	\$ 8,218	\$ 1,788	\$ 1,401	\$ 11,786	\$ 13,375

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Career And Technical Performance Grant	G/T Grant	Teachers Leaders Bootcamp	Ecia-Title 1	Ecia Chapter I 2002-2003	Mckinney- Homeless Asst. Grant	Spe.Ed. 2003- 142-062-Pn01	Pre-School Ps- 45702-062- Pno1	Title Iv	Vocational Ed. Grant 2004-05	Vocational Ed. 2005-2006
Cash and investments - beginning	\$ 2,483	\$ 8,590	\$ (2,622)	\$ (57,218)	\$ -	\$ (2,800)	\$ (6,413)	\$ -	\$ (5,965)	\$ -	\$ (29,910)
Receipts:	-	-	-	-	-	-	-	-	-	-	-
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	30,176	3,222	-	-	-	-	-	52,616	33,324	-
State sources	-	-	-	114,910	434,726	24,525	549,223	22,983	40,830	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	30,176	3,222	114,910	434,726	24,525	549,223	22,983	40,830	52,616	33,324
Disbursements:	-	33,534	-	56,678	450,753	-	570,127	22,983	32,277	93,930	3,414
Instruction	-	-	600	660	-	-	-	-	-	-	-
Support services	-	-	-	354	284	22,816	-	-	4,265	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	5,246	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	33,534	600	57,692	451,037	22,816	570,127	22,983	36,542	99,176	3,414
Excess (deficiency) of receipts over disbursements	-	(3,358)	2,622	57,218	(16,311)	1,709	(20,904)	-	4,288	(46,560)	29,910
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	-	(3,358)	2,622	57,218	(16,311)	1,709	(20,904)	-	4,288	(46,560)	29,910
Cash and investments - ending	\$ 2,483	\$ 5,232	\$ -	\$ -	\$ (16,311)	\$ (1,091)	\$ (27,317)	\$ -	\$ (1,677)	\$ (46,560)	\$ -

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Ideo Cte Summer Expansion	Manufacturing Careet Pathway	21St Cclc	Title Ii Improv Teacher Qualit	Rural Schools And Low Income P	Title Iii- Wabash Valley Ed Cnt	Governor Emergency Ed Relief	Federal Stimulus - 18003 Educ. Stab Reli	Petty Cash	Prepaid School Lunch Accounts	Burgess Trust
Cash and investments - beginning	\$ (2,822)	\$ -	\$ (9,837)	\$ (8,800)	\$ (5,676)	\$ (2,804)	\$ -	\$ -	\$ 50	\$ 25,674	\$ 6,553
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	23,677	-	-	-	-	-	-	-	-	-	-
State sources	-	50,000	235,606	97,900	46,852	24,296	160,053	374,954	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	15,324	134
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	23,677	50,000	235,606	97,900	46,852	24,296	160,053	374,954	-	15,324	134
Disbursements:											
Instruction	30,804	50,000	112,526	-	43,347	-	160,053	391,340	-	-	-
Support services	-	-	68,812	92,889	-	21,714	-	-	-	-	-
Noninstructional services	-	-	43,118	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	16,706	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	30,804	50,000	224,456	92,889	43,347	21,714	160,053	391,340	-	16,706	-
Excess (deficiency) of receipts over disbursements	(7,127)	-	11,150	5,011	3,505	2,582	-	(16,386)	-	(1,382)	134
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	(7,127)	-	11,150	5,011	3,505	2,582	-	(16,386)	-	(1,382)	134
Cash and investments - ending	\$ (9,949)	\$ -	\$ 1,313	\$ (3,789)	\$ (2,171)	\$ (222)	\$ -	\$ (16,386)	\$ 50	\$ 24,292	\$ 6,687

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Burgess Trust Int	Temporary Loans	Federal Tax	Social Security	State Tax	County Adjusted Gr Income Tax	Teacher Retirement	Public Employees Retirement Fu	Group Insurance	Annuities	Valic Roth Ira
Cash and investments - beginning	\$ 1	\$ -	\$ 1,235	\$ (1,235)	\$ 9,604	\$ 42,482	\$ 10,567	\$ (10,063)	\$ (10,149)	\$ 23	\$ -
Receipts:	-	-	-	-	-	-	-	-	-	-	-
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	6,287,014	1,164,626	1,089,633	445,417	296,397	850,857	254,468	708,953	345,207	7,690
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	6,287,014	1,164,626	1,089,633	445,417	296,397	850,857	254,468	708,953	345,207	7,690
Disbursements:	-	-	-	-	-	-	-	-	-	-	-
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	4,379,030	1,164,626	1,089,633	439,677	292,429	850,857	254,468	715,512	345,207	7,690
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	4,379,030	1,164,626	1,089,633	439,677	292,429	850,857	254,468	715,512	345,207	7,690
Excess (deficiency) of receipts over disbursements	-	1,907,984	-	-	5,740	3,968	-	-	(6,559)	-	-
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	-	1,907,984	-	-	5,740	3,968	-	-	(6,559)	-	-
Cash and investments - ending	\$ 1	\$ 1,907,984	\$ 1,235	\$ (1,235)	\$ 15,344	\$ 46,450	\$ 10,567	\$ (10,063)	\$ (16,708)	\$ 23	\$ -

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

	Garnishments	Dependent Care/Sec 125	Employee Medical/Sec125	Fsa Limited	Voluntary Istr Contributions	Voluntary Perf Contributions	M.U.F.F.Y.	Other Payroll Deductions	Fringe Benefit Clearing	Fringe Benefit Clearing Funs	Totals
Cash and investments - beginning	\$ 133	\$ (9,582)	\$ 5,071	\$ 12,646	\$ 342	\$ (497)	\$ 3,909	\$ (24,169)	\$ -	\$ 963	\$ 8,610,620
Receipts:	-	-	-	-	-	-	-	-	-	-	15,128,961
Local sources	-	-	-	-	-	-	-	-	-	-	148
Intermediate sources	-	-	-	-	-	-	-	-	-	-	19,230,818
State sources	-	-	-	-	-	-	-	-	-	-	3,950,990
Federal sources	-	-	-	-	-	-	-	-	-	-	1,907,984
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	29,330	7,100	54,796	9,308	-	2,476	4,909	283,547	16,078	-	11,972,176
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	29,330	7,100	54,796	9,308	-	2,476	4,909	283,547	16,078	-	52,191,077
Disbursements:	-	-	-	-	-	-	-	-	-	-	14,507,866
Instruction	-	-	-	-	-	-	-	-	-	-	11,643,183
Support services	-	-	-	-	-	-	-	-	-	-	2,496,751
Noninstructional services	-	-	-	-	-	-	-	-	-	-	1,089,272
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	8,621,642
Debt services	29,296	8,650	49,356	5,792	-	2,476	3,909	283,100	16,122	-	12,508,533
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	29,296	8,650	49,356	5,792	-	2,476	3,909	283,100	16,122	-	50,867,247
Excess (deficiency) of receipts over disbursements	34	(1,550)	5,440	3,516	-	-	1,000	447	(44)	-	1,323,830
Other financing sources (uses):	-	-	-	-	-	-	-	-	-	-	2,774,134
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	5,752,047
Transfers in	-	-	-	-	-	-	-	-	-	-	(5,722,497)
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	2,803,684
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	34	(1,550)	5,440	3,516	-	-	1,000	447	(44)	-	4,127,514
Cash and investments - ending	\$ 167	\$ (11,132)	\$ 10,511	\$ 16,162	\$ 342	\$ (497)	\$ 4,909	\$ (23,722)	\$ (44)	\$ 963	\$ 12,738,134

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF PAYABLES AND RECEIVABLES
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 759,362</u>	<u>\$ 453,792</u>

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF LEASES AND DEBT
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Bank of NY Mellon	CHS Lease	\$ 242,000	1/1/2022	1/1/2038
Crawfordsville Elemenraty School Building Corp	Remodel 2016	685,000	7/15/2017	1/15/2028
Crawfordsville School Building Corporation	Geo THerml	154,000	7/1/2011	1/1/2025
Crawfordsville Tuttle School Building Corp	Middle School	2,060,000	1/15/2014	1/15/2033
Cross Roads Bank	Bus Lease #5	76,129	1/1/2021	12/1/2026
Crossroads Bank	Bus Lease #4	2,122	9/1/2017	8/1/2022
Wayne Bank	Bus Lease	25,748	10/19/2018	9/19/2023
Total governmental activities		<u>3,244,999</u>		
Total of annual lease payments		<u>\$ 3,244,999</u>		

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF LEASES AND DEBT (CONTINUED)
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General Obligation Bonds	CHS 2021	\$ 12,790,000	\$ 242,000
General Obligation Bonds	Pension	1,145,000	370,000
Notes and Loans Payable	Common Loan A0806	1,200,689	1,200,689
Notes and Loans Payable	Common School Loan C0005	1,295,000	1,295,000
Notes and Loans Payable	Common School Loan A0592	671,961	671,961
Notes and Loans Payable	Common School Loan A0612	288,356	288,356
Notes and Loans Payable	Common School Loan A0618	991,122	991,122
Notes and Loans Payable	Common School Loan A0622	1,023,906	1,023,906
Notes and Loans Payable	Common School Loan A0624	208,984	208,984
Notes and Loans Payable	Common School Loan A1919	-	-
Notes and Loans Payable	Common School Loan A2842	-	-
Notes and Loans Payable	Common School Loan A2902	23,333	23,333
Notes and Loans Payable	Common School Loan A2935	70,502	70,502
Notes and Loans Payable	Common School Loan B0002	60,839	60,839
Notes and Loans Payable	Common School Loan B0038	111,000	111,000
Notes and Loans Payable	Common School Loan B0096	112,574	112,574
Notes and Loans Payable	Common School Loan B0138	159,815	159,815
Notes and Loans Payable	Common School Loan B0189	153,284	153,284
Notes and Loans Payable	Common School Loan B0224	212,748	212,748
Notes and Loans Payable	Common School Loan C0002	1,214,596	1,214,596
Notes and Loans Payable	Common School Loan C0012	3,296,411	3,296,411
Tax Anticipation Warrants	Temporary Loan	1,852,028	1,852,028
Total governmental activities		<u>26,882,148</u>	<u>13,559,148</u>
Totals		<u>\$ 26,882,148</u>	<u>\$ 13,559,148</u>

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF CAPITAL ASSETS
PERIOD OF JULY 1, 2020 TO 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:	
Buildings	\$ 95,773,543
Machinery, equipment, and vehicles	9,362,052
Construction in progress	2,800,000
Books and other	<u>230,282</u>
Total governmental activities	<u>108,165,877</u>
Total capital assets	<u><u>\$ 108,165,877</u></u>



**INDEPENDENT AUDITORS' 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***

The Officials of the Crawfordsville Community School Corporation
Montgomery 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 Crawfordsville Community 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, which collectively comprise the Crawfordsville Community School Corporation's basic financial statement, and have issued our report thereon dated March 27, 2023, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Crawfordsville Community 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 opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Crawfordsville Community School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Crawfordsville Community 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

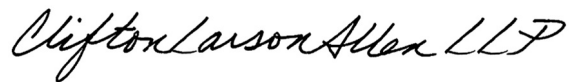
As part of obtaining reasonable assurance about whether Crawfordsville Community School Corporation's financial statement are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial 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.

Crawfordsville Community School Corporation's Response to Findings

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Crawfordsville Community School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Indianapolis, Indiana
March 27, 2023



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Officials of the Crawfordsville Community School Corporation
Montgomery County, Indiana

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Crawfordsville Community School Corporation's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Crawfordsville Community School Corporation's major federal programs for the period of July 1, 2020 to June 30, 2022. Crawfordsville Community School Corporation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Special Education Cluster (IDEA), Title I Grant to Local Educational Agencies and Covid-19 Elementary and Secondary School Emergency Relief Fund

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Crawfordsville Community School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Special Education Cluster (IDEA), Title I Grant to Local Educational Agencies and Covid-19 Elementary and Secondary School Emergency Relief Fund for the period of July 1, 2020 to June 30, 2022.

Unmodified Opinion on Each of the Other Major Programs

In our opinion, Crawfordsville Community School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' 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; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Crawfordsville Community 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 Crawfordsville Community School Corporation's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on Special Education Cluster (IDEA), Title I Grant to Local Educational Agencies and Covid-19 Elementary and Secondary School Emergency Relief Fund

As described in the accompanying schedule of findings and questioned costs, Crawfordsville Community School Corporation did not comply with requirements regarding Assistance Listing Numbers 84.027 and 84.173 Special Education Cluster (IDEA), 84.010 Title I Grant to Local Educational Agencies and 84.425C, 84.425D and 84.425U Covid-19 Elementary and Secondary School Emergency Relief Fund as described in finding numbers 2022-007, 2022-008 and 2022-009 for Allowable Costs.

Compliance with such requirements is necessary, in our opinion, for Crawfordsville Community School Corporation to comply with the requirements applicable to those programs.

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 Crawfordsville Community School Corporation's federal programs.

Auditors' 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 Crawfordsville Community 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 Crawfordsville Community School Corporation's compliance with the requirements of each 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 Crawfordsville Community 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 Crawfordsville Community 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 Crawfordsville Community School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-002, 2022-003, 2022-004, 2022-005 and 2022-006. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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.

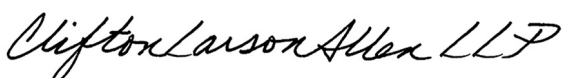
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items, 2022-002, 2022-004, 2022-005, 2022-006, 2022-007, 2022-008 and 2022-009 to be material weaknesses.

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



CliftonLarsonAllen LLP

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
PERIOD OF JULY 1, 2020 TO 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	Pass-Through To Subrecipient 06-30-21	Total Federal Awards Expended 06-30-21	Pass-Through To Subrecipient 06-30-22	Total Federal Awards Expended 06-30-22
Department of Agriculture							
Child Nutrition Cluster							
COVID-19 - School Breakfast Program	Indiana Department of Education	10.553					
Federal Breakfast Program			FY 2020-2021	\$ -	\$ 40,586	\$ -	\$ -
Federal Breakfast Program			FY 2021-2022	-	-	-	546,825
				-	-	-	-
Total - COVID-19 - School Breakfast Program				-	40,586	-	546,825
COVID-19 - National School Lunch Program	Indiana Department of Education	10.555					
Federal Snack Program			FY 2020-2021	-	70,713	-	-
Federal Snack Program			FY 2021-2022	-	-	-	74,935
Federal Lunch Program			FY 2020-2021	-	69,197	-	-
Federal Lunch Program			FY 2021-2022	-	-	-	1,266,485
School Lunch Commodities			FY 2020-2021	-	127,354	-	-
Summer School Food Service Program			FY 2021-2022	-	-	-	156,653
				-	-	-	-
Total - COVID-19 - National School Lunch Program				-	267,264	-	1,498,073
COVID-19 - Summer Food Service Program for Children	Indiana Department of Education	10.559					
Summer School Food Service Program			FY 2020-2021	-	1,578,719	-	-
Summer School Food Service Program			FY 2021-2022	-	-	-	42,238
				-	-	-	-
Total - COVID-19 - Summer Food Service Program for Children				-	1,578,719	-	42,238
Total - Child Nutrition Cluster				-	1,886,569	-	2,087,136
Child and Adult Care Food Program	Indiana Department of Education	10.558					
Child & Adult Food Program			FY 2020-2021	-	3,980	-	-
Child & Adult Food Program			FY 2021-2022	-	-	-	4,112
				-	-	-	-
Total - Child and Adult Food Program				-	3,980	-	4,112
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants P-EBT	Indiana Department of Education	10.649					
			FY 2021-2022	-	-	-	3,063
				-	-	-	-
Total - Department of Agriculture				-	1,890,549	-	2,094,311

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
PERIOD OF JULY 1, 2020 TO 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	Pass-Through To Subrecipient 06-30-21	Total Federal Awards Expended 06-30-21	Pass-Through To Subrecipient 06-30-22	Total Federal Awards Expended 06-30-22
<u>National Endowment for the Humanities</u>							
Promotion of the Humanities - Federal/State Partnerships Indiana Humanities	Indiana Humanities Council	45.129	22-1009	-	-	-	1,273
Total - National Endowment for the Humanities				-	-	-	1,273
<u>Department of Education</u>							
Special Education Cluster(IDEA)							
Special Education_Grants to States	Indiana Department of Education	84.027					
Part B			19611-060-PN01	-	1,821	-	-
Part B			20611-058-PN01	-	7,370	-	-
Part B			21611-058-PN01	-	540,031	-	116,195
Part B			22611-058-PN01	-	-	-	566,152
Total - Special Education_Grants to States				-	549,222	-	682,347
Special Education_Preschool Grants	Indiana Department of Education	84.173					
Special Ed Preschool			21619-58-PN01	-	22,983	-	-
Special Ed PreSchool			22619-058-PN01	-	-	-	23,111
Total - Special Education_Grants to States				-	22,983	-	23,111
Total - Special Education Cluster(IDEA)				-	572,205	-	705,458
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I			S010A190014	-	114,910	-	-
Title I			S010A200014	-	434,726	-	77,432
Title I			S010A210014	-	-	-	446,016
Total - Title I Grants to Local Educational Agencies				-	549,636	-	523,448
Career and Technical Education - Basic Grants to States	Indiana Governor's Workforce Cabinet	84.048					
Perkins			20-0512-5855	-	33,324	-	-
Perkins			21-0512-5855	-	52,616	-	52,311
Perkins Basic			22-0512-B023	-	-	-	65,547
Perkins Assessment			20-0512-A023	-	971	-	-
Perkins Assessment			22-0512-A023	-	-	-	3,000
Perkins Leadership			20-0512-PP08	-	5,000	-	-
Perkins Leadership			21-0512-PP08	-	-	-	4,391
Perkins Reserve			21-05102-R023	-	-	-	40,300
Perkins Pilot Program			21-0512-P103	-	50,000	-	-
Perkins CLNA			22-0512-C023	-	-	-	2,500
Total - Career and Technical Education - Basic Grants to States				-	141,911	-	168,049

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
PERIOD OF JULY 1, 2020 TO 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	Pass-Through To Subrecipient 06-30-21	Total Federal Awards Expended 06-30-21	Pass-Through To Subrecipient 06-30-22	Total Federal Awards Expended 06-30-22
COVID-19 - Career and Technical Education - Basic Grants to States		84.048					
Perkins CTE COVID-19			21-0512-C023	-	17,706	-	-
Perkins CTE COVID-19			21-0512-C023	-	-	-	5,518
Total - COVID-19 - Career and Technical Education - Basic Grants to States				-	17,706	-	5,518
Total - Career and Technical Education - Basic Grants to States					159,617		173,567
Education for Homeless Children and Youth	Indiana Department of Education	84.196					
McKinney			S196A190015	-	18,796	-	-
McKinney			S196A200015	-	4,737	-	6,318
Total - Education for Homeless Children and Youth				-	23,533	-	6,318
Twenty-First Century Community Learning Centers	Indiana Department of Education	84.287					
21st Century			S287C190014	-	62,830	-	-
21st Century			S287C200014	-	172,777	-	-
21st Century			S287C210014	-	-	-	217,610
Total - Twenty-First Century Community Learning Centers				-	235,607	-	217,610
Rural Education	Indiana Department of Education	84.358					
Rural and Low Income			S358B190014	-	12,114	-	-
Rural & Low Income			S358B200014	-	34,738	-	21,434
Total - Rural Education				-	46,852	-	21,434
English Language Acquisition State Grants	Indiana Department of Education	84.365					
Title III FY 2019			S365A180014	-	802	-	-
Title III FY2020			S365A190014	-	23,495	-	641
Title III FY 2022			S365A210014	-	-	-	27,884
Total - English Language Acquisition State Grants				-	24,297	-	28,525
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
Title II Part A			S367A170013	-	16,717	-	-
Title II PartA			S367A190013	-	81,183	-	14,913
Title II			S367A200013	-	-	-	79,664
Total - Supporting Effective Instruction State Grants				-	97,900	-	94,577

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
PERIOD OF JULY 1, 2020 TO 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	Pass-Through To Subrecipient 06-30-21	Total Federal Awards Expended 06-30-21	Pass-Through To Subrecipient 06-30-22	Total Federal Awards Expended 06-30-22
Student Support and Academic Enrichment Program	Indiana Department of Education	84.424					
Title IV			S424A180013	-	92	-	-
Title IV			S424A190013	-	21,194	-	3,015
Title IV			S424A200013	-	19,544	-	18,613
Title IV			S424A210013	-	-	-	41,540
Total - Student Support and Academic Enrichment Program				-	40,830	-	63,168
Covid-19 Education Stabilization Fund	Indiana Department of Education	84.425					
ESSER I		84.425D	S425D200013	-	374,954	-	79,993
ESSER II		84.425D	S425D210013	-	-	-	332,677
ESSER III		84.425U	S425U200013	-	-	-	472,408
GEERS		84.425C	S425C200013	-	160,053	-	-
Total - Covid-19 Education Stabilization Fund				-	535,007	-	885,078
Total - Department of Education				-	2,285,484	-	2,719,183
<u>Department of Health and Human Services</u>							
Medicaid Cluster							
Medical Assistance Program							
Medicaid IEP	Indiana Department	93.778	FY 2020-2022	-	108,151	-	120,965
Medicaid INMAC		93.778	FY 2020-2022	-	116,090	-	98,235
Total - Medical Assistance Program				-	224,241	-	219,200
Total - Medicaid Cluster				-	224,241	-	219,200
Total - Department of Health and Human Services				-	224,241	-	219,200
<u>Department of Homeland Security</u>							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security						
FEMA		97.036	385PA4515000000	-	-	-	102,235
Total - Department of Homeland Security				-	-	-	102,235
Total federal awards expended				\$ -	\$ 4,400,274	\$ -	\$ 5,136,202

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Note 1. Summary of Significant Accounting Policies

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 years ended June 30, 2021 and 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 or changes in 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, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or 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 to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Financial statement

1. Type of auditors’ report issued: GAAP: Adverse, Regulatory Basis: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? X yes _____ none reported
3. Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? X yes _____ no
 - Significant deficiency(ies) identified? X yes _____ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified – Child Nutrition Cluster
Qualified – Special Education Cluster (IDEA), Title I Grant to Local Educational Agencies, Covid-19 Elementary and Secondary School Emergency Relief Fund
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes _____ no

Identification of Major Federal Programs

ALN Number(s)

10.553/10.555/10.559
84.027/84.173
84.010
84.425C, 84.425D, 84.425U

Name of Federal Program or Cluster

Child Nutrition Cluster
Special Education Cluster (IDEA)
Title I Grant to Local Educational Agencies
Covid-19 Elementary and Secondary School
Emergency Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

_____ yes X no

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section II – Financial Statement Findings

2022 – 001 – Accounting Records

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Condition: The School Corporation had not established effective internal controls over accounting records and lacked a comprehensive formal journal entry system. The School Corporation was only able to provide invoices and vouchers payables as support and a Journal Entry system was not used. The School Corporation was not able to provide the journal entry number, the journal entry postdates, account number, the credit and debit of the transaction and who authorized the journal entry. 1 of the 18 transfers selected for testing was incorrectly coded as a grant receipt from the State of Indiana. In addition, there was no supporting documentation provided for several samples that were selected for testing:

- 11 of 18 Transfers
- 2 of 10 Journal Entries

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.

Cause: Management had not established an effective system of internal controls over accounting records that meet the minimum standards.

Effect: Without a proper system of internal controls in place that operated effectively, material misstatements of the Financial Statement may go undetected.

Repeat Finding: No

Recommendation: We recommend that Crawfordsville Community School Corporation implements the following items; a formal journal entry system to ensure that all expenditures and revenues are recorded within one system, have a formal review process in place, additional training on the general ledger system, and have a designated area where support is kept.

Views of Responsible Officials: There is no disagreement with the audit finding.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs

2022 – 002 – Child Nutrition Cluster Program Income

Federal Agency: U.S. Department of Agriculture

Federal Program Title: Child Nutrition Cluster

Assistance Listing Number: 10.553/10.555/10.559

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Entity: Indiana Department of Education

Pass-Through Entity Number: FY 2020-2021, FY 2021-2022

Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

- **Material Weakness in Internal Control over Compliance, Other Matters.**

Criteria: 2 CFR 200.303 states in part: "The non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award 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 200.307 states in part: "Ordinarily program income must be deducted from total allowable costs to determine the net allowable costs. Program income must be used for current costs unless the Federal awarding agency authorizes otherwise. Program income that the non-Federal entity did not anticipate at the time of the Federal award must be used to reduce the Federal award and non-Federal entity contributions rather than to increase the funds committed to the project."

Condition: During our testing, we noted the Crawfordsville Community School Corporation did not have adequate internal controls designed to ensure that program income requirements were being met.

Questioned costs: Known - \$620.87, Likely - \$6,269.37. Known and questioned costs less than program materiality.

Context: Using a statistically valid sample, CLA identified noncompliance in 2 of 60 samples tested. These related to 1) "extra money" for which support was unable to be provided to identify the source to verify it is an appropriate source of program income, and 2) a manual calculation error in the recording of one week's program income. Both of these may have been caught through an effective internal control structure, however there was no evidence for any of the selections that an appropriate control structure was in place and operating to ensure program income was properly determined and recorded.

Cause: Management had not previously developed a system of internal controls that would ensure compliance with the program income compliance requirement. This was identified in the prior audit, but due to the timing of the prior audit recommendations, changes to implement an effective internal control structure did not occur until late 2022..

Effect: The Crawfordsville Community School Corporation is not in compliance with program requirements over program income. The failure to establish an effective internal control system may enable noncompliance with the grant agreement and the federal program income compliance requirement. Noncompliance may go undetected.

Repeat Finding: No.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 002 – Child Nutrition Cluster Program Income (Continued)

Recommendation: We recommend the Crawfordsville Community School Corporation establish a system of internal control to ensure compliance. Training over proper internal control development and implementation may be beneficial.

View of Responsible Officials: There is no disagreement with the audit finding.

2022 – 003 – Child Nutrition Cluster Procurement, Suspension and Debarment

Federal Agency: U.S. Department of Agriculture

Federal Program Title: Child Nutrition Cluster

Assistance Listing Number: 10.553/10.555/10.559

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Entity: Indiana Department of Education

Pass-Through Entity Number: FY 2020-2021, FY 2021-2022

Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

- Significant Deficiency in Internal Control over Compliance, Other Matters.

Criteria: Non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. (2 CFR sections 200.212 and 200.318(h); 2 CFR section 180.300; 48 CFR section 52.209-6)

Condition: During our testing, we noted the Crawfordsville Community School Corporation approval of proper employee suspension and debarment procedure policies, however the verification procedures took place after awarding the vendor's contract.

Questioned costs: None

Context: Using a statistically valid sample, CLA selected 5 covered transactions for testing. All had evidence of suspension and debarment checks, however 4 of the 5 checks selected were performed after the contract/agreement date. Of these, all checks were performed within 1 week of the contract date with the exception of 1 selection, which was performed approximately 5 weeks after the contract date.

Cause: Improper understanding and implementation of existing policies.

Effect: Contracts could be entered into with suspended or debarred vendors leading to noncompliance. Improper understanding and implementation of existing policies caused the Crawfordsville Community School Corporation to be noncompliant with program requirements over procurement, suspension and debarment.

Repeat Finding: No.

Recommendation: We recommend the Crawfordsville Community School Corporation increased training for those individuals involved in procurement and contract approval to ensure suspension and debarment checks are performed prior to awarding contracts.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 003 – Child Nutrition Cluster Procurement, Suspension and Debarment (Continued)

View of Responsible Officials: There is no disagreement with the audit finding.

2022 – 004 – Title I Grants to Local Educational Agencies Annual Report Card HS Graduation Rate

Federal Agency: U.S. Department of Education

Federal Program Title: Title I Grants to Local Educational Agencies

Assistance Listing Number: 84.010

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Entity: Indiana Department of Education

Pass-Through Entity Number: S010A190014, S010A200014, S010A210014

Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

- Material Weakness in Internal Control over Compliance, Other Matters.

Criteria: LEAs must report graduation rate data for all public high schools at the school, LEA, and state levels using the four-year adjusted cohort rate and one or more extended-year adjusted cohort rates. Except as noted in the compliance supplement, only students who earn a regular high school diploma may be counted as a graduate for purposes of calculating graduation rates. To remove a student from the cohort, an LEA must confirm in writing that the student transferred out, emigrated to another country, transferred to a prison or juvenile facility, or is deceased. The LEA must have official written documentation that the student enrolled in another school or in an educational program that culminates in the award of a regular high school diploma. (ESEA sections 1111(h)(1)(C)(iii)(II) and 8101(23), (25) (20 USC 6311(h)(1)(C)(iii)(II) and 7801(23), (25))).

Condition: During our testing, we noted the Crawfordsville Community School Corporation only had issues identified with missing students, however all other mobility reasons (removed by parents, transferred out of state, deceased) were sufficiently supported. Missing students represented 2 of the 8 samples selected. For one of the students, the support provided included parent request that the student be removed due to a move, indicating that the "missing" classification may have been inappropriate. In both missing student selections, the Indiana Clearinghouse stated it had not been able to match the selected students with any child listed as missing in either the state or national law enforcement database, thus the Principal and Assistant Principal did not sign or approve the withdrawal paperwork, however the students were still removed from their cohorts. Printouts from the Clearinghouse indicated that the missing person request was initiated by the assistant principal, indicating that appropriate members of administration were involved in the review process, however as withdrawal was not ultimately approved by an administrator.

Questioned costs: None

Context: Using a statistically valid sample, CLA selected 8 students who were removed from their graduation cohorts. Of the 8 selections, 2 were for students removed because they were classified as missing.

Cause: Improper understanding and implementation of existing policies.

Effect: Possible improper students withdrawn from their graduation cohorts leading to noncompliance. Improper understanding and implementation of existing policies caused the Crawfordsville Community School Corporation to be noncompliant with program requirements over Annual Report Card High School Graduation Rates.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 004 – Title I Grants to Local Educational Agencies Annual Report Card HS Graduation Rate (Continued)

Repeat Finding: No.

Recommendation: We recommend the Crawfordsville Community School Corporation increased training for those individuals involved in student removal from cohorts to ensure that appropriate documentation is kept to justify student removal, appropriate approvals are obtained prior to student removal, and that reason for removal is consistent with documentation.

View of Responsible Officials: There is no disagreement with the audit finding.

2022 – 005 – Title I Grants to Local Educational Agencies Assessment System Security

Federal Agency: U.S. Department of Education

Federal Program Title: Title I Grants to Local Educational Agencies

Assistance Listing Number: 84.010

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Entity: Indiana Department of Education

Pass-Through Entity Number: S010A190014, S010A200014, S010A210014

Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

- Material Weakness in Internal Control over Compliance, Other Matters.

Criteria: SEAs, in consultation with LEAs, are required to establish and maintain an assessment system that is valid, reliable, and consistent with relevant professional and technical standards. Within their assessment system, SEAs must have policies and procedures to maintain test security and ensure that LEAs implement those policies and procedures (Title I, Section 1111(b)(2)(B)(iii) of the ESEA (20 USC 6311(b)(2)(B)(iii))).

Condition: During our testing and discussions with management, we noted the Crawfordsville Community School Corporation did not have proper controls around security assessments were not in place during period under audit.

Questioned costs: None

Context: Employees are require to complete certification forms acknowledging they have read, understood, and agree to adhere to the practices and procedures and that they will complete annual trainings. The Central Office should receive and review the employee forms for completeness. CLA saw evidence that these forms were prepared by employees, however there were no certifications provided by the Central Office to meet the compliance requirements in the key controls.

Cause: Improper understanding and implementation of existing policies.

Effect: Without proper review, employees could fail to participate in the required security assessments leading to noncompliance. Improper understanding and implementation of existing policies caused the Crawfordsville Community School Corporation to be noncompliant with program requirements over Assessment System Security.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 005 – Title I Grants to Local Educational Agencies Assessment System Security (Continued)

Repeat Finding: No.

Recommendation: We recommend the Crawfordsville Community School Corporation adherence with internal controls and possible increased training for individuals at Central Office who are tasked with those control procedures.

View of Responsible Officials: There is no disagreement with the audit finding.

2022 – 006 – Elementary and Secondary School Emergency Relief Fund Reporting

Federal Agency: U.S. Department of Education

Federal Program Title: Elementary and Secondary School Emergency Relief Fund

Assistance Listing Number: 84.425

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Entity: Indiana Department of Education

Pass-Through Entity Number: S425D200013, S425D210013, S425U200013, S425C200013

Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

- **Material Weakness in Internal Control over Compliance, Other Matters**

Criteria: Grantees must submit an annual performance report with data on expenditures, planned expenditures, subrecipients, and uses of funds, including for mandatory reservations. Amounts reports must be supported by the unit's records. Per 2 CFR 200.303, ""The non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: During our testing we noted that supporting documentation for key line items was insufficient or not provided. Proper controls around annual reporting requirements were not in place during the period under audit.

Questioned costs: None

Context: CLA selected the entire population of reports. 5 of the 6 reports tested contained key elements that were not supported by the supporting documentation reviewed.

Cause: Improper understanding and implementation of existing policies.

Effect: The failure to establish an effective internal control system may enable noncompliance with the grant agreement and the reporting compliance requirement. Noncompliance may go undetected.

Repeat Finding: No.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 006 – Elementary and Secondary School Emergency Relief Fund Reporting (Continued)

Recommendation: We recommend the Crawfordsville Community School Corporation’s management establish a system of internal control to ensure compliance. Training over proper internal control development and implementation may be beneficial.

View of Responsible Officials: There is no disagreement with the audit finding.

2022 – 007 – Special Education Cluster (IDEA) Activities Allowed or Unallowed & Allowable Costs/Cost Principles

Federal Agency: U.S. Department of Education

Federal Program Title: Special Education Cluster (IDEA)

Assistance Listing Number: 84.027/84.173

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Entity: Indiana Department of Education

Pass-Through Entity Number: 21619-58-PN01, 22619-058-PN01, S010A190014, S010A200014, S010A210014

Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

- **Material Weakness in Internal Control over Compliance, Material Noncompliance (Modified Opinion)**

Criteria: Per 2 CFR 200.430, charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity,
- (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity’s written policy;
- (v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and
- (vii) Support the distribution of the employee’s salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Condition: During our testing we noted the internal control process in place during the majority of the period was insufficient to ensure proper time and effort reviews were performed and documented, and to ensure that all expenditures were supported as allowable activities and allowable costs for the program in the audit period.

Questioned costs: Known - \$150,392.06, Likely - \$1,031,729.17. Known and questioned costs exceed program materiality.

Context: In a statistically valid sample, 2 of 60 selections were not supported by appropriate documentation to support the amounts charged to the grants, resulting in questioned costs. 37 of 60 selections did not have adequate time and effort documentation, resulting in questioned costs.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 007 – Special Education Cluster (IDEA) Activities Allowed or Unallowed & Allowable Costs/Cost Principles (Continued)

Cause: Crawfordsville Community School Corporation implemented a semi-annual certification for all employees in which the superintendent of schools reviews and approves each employee's semi-annual time and effort certification. This process was implemented in January, 2022, leaving 18 months of the audit period without proper controls. Other missing documentation likely was due to turnover in key positions, including the business manager.

Effect: Activities or costs could be charged to a federal grant which do not meet the allowability standards, leading to noncompliance.

Repeat Finding: Yes, prior year finding – 2020-004.

Recommendation: We recommend the management ensure controls are consistently in place. Training over the organization's controls may be beneficial.

View of Responsible Officials: There is no disagreement with the audit finding.

2022 – 008 – Title I Grants to Local Educational Agencies Activities Allowed or Unallowed & Allowable Costs/Cost Principles

Federal Agency: U.S. Department of Education

Federal Program Title: Title I Grants to Local Educational Agencies

Assistance Listing Number: 84.010

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Entity: Indiana Department of Education

Pass-Through Entity Number: S010A190014, S010A200014, S010A210014

Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

- Material Weakness in Internal Control over Compliance, Material Noncompliance (Modified Opinion)

Criteria: Per 2 CFR 200.430, charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity,
- (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- (v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and
- vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 008 – Title I Grants to Local Educational Agencies Activities Allowed or Unallowed & Allowable Costs/Cost Principles (Continued)

Condition: During our testing we noted the internal control process in place during the majority of the period was insufficient to ensure proper time and effort reviews were performed and documented, and to ensure that all expenditures were supported as allowable activities and allowable costs for the program in the audit period.

Questioned costs: Known - \$34,979.00, Likely - \$473,241.37. Known and questioned costs exceed program materiality.

Context: In a statistically valid sample, 5 of 60 selections were not supported by appropriate documentation to support the amounts charged to the grants, resulting in questioned costs. 37 of 60 selections did not have adequate time and effort documentation, resulting in questioned costs. 28 of 60 selections had variances between the recalculation of the gross wages amount and the amount charged per the payroll detail, resulting in questioned costs.

Cause: Crawfordsville Community School Corporation implemented a semi-annual certification for all employees in which the superintendent of schools reviews and approves each employee's semi-annual time and effort certification. This process was implemented in January, 2022, leaving 18 months of the audit period without proper controls. Other missing documentation likely was due to turnover in key positions, including the business manager.

Effect: Activities or costs could be charged to a federal grant which do not meet the allowability standards, leading to noncompliance.

Repeat Finding: No.

Recommendation: We recommend the management ensure controls are consistently in place. Training over the organization's controls may be beneficial.

View of Responsible Officials: There is no disagreement with the audit finding.

2022 – 009 – Elementary and Secondary School Emergency Relief Fund Activities Allowed or Unallowed & Allowable Costs/Cost Principles

Federal Agency: U.S. Department of Education

Federal Program Title: Elementary and Secondary School Emergency Relief Fund

Assistance Listing Number: 84.425

Federal Award Identification Number and Year: FY 21 and FY 22

Pass-Through Entity: Indiana Department of Education

Pass-Through Entity Number: S425D200013, S425D210013, S425U200013, S425C200013

Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

- Material Weakness in Internal Control over Compliance, Material Noncompliance (Modified Opinion)

Criteria: Per 2 CFR 200.430, charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 009 – Elementary and Secondary School Emergency Relief Fund Activities Allowed or Unallowed & Allowable Costs/Cost Principles (Continued)

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity,
- (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- (v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and
- vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Condition: During our testing we noted the internal control process in place during the majority of the period was insufficient to ensure proper time and effort reviews were performed and documented, and to ensure that all expenditures were supported as allowable activities and allowable costs for the program in the audit period.

Questioned costs: Known - \$23,526.49, Likely - \$1,191,366.00. Known and questioned costs exceed program materiality.

Context: In a statistically valid sample, 60 of 60 selections did not have adequate time and effort documentation, resulting in questioned costs.

Cause: Crawfordsville Community School Corporation implemented a semi-annual certification for all employees in which the superintendent of schools reviews and approves each employee's semi-annual time and effort certification. This process was implemented in January, 2022, leaving 18 months of the audit period without proper controls. Other missing documentation likely was due to turnover in key positions, including the business manager

Effect: Activities or costs could be charged to a federal grant which do not meet the allowability standards, leading to noncompliance.

Repeat Finding: No.

Recommendation: We recommend the management ensure controls are consistently in place. Training over the organization's controls may be beneficial.

View of Responsible Officials: There is no disagreement with the audit finding.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SUMMARY OF PRIOR AUDIT FINDINGS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Indiana State Board of Accounts

Crawfordsville Community School Corporation respectfully submits the following summary schedule of prior audit findings for the period of July 1, 2020 to June 30, 2022

Audit period: July 1, 2020 to June 30, 2022

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT AUDIT

2020 – 001 - Preparation of the Schedule of Expenditures of Federal Awards

Condition: The School Corporation had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the School Corporation's Schedule of Expenditures of Federal Awards (SEFA). The School Corporation failed to properly review the federal grant information prepared and submitted in Gateway. Although one employee prepared and entered the federal award information into Gateway, and another employee reviewed and approved the information entered, the internal control was not effective and did not detect and allow correction of errors prior to submission.

Status: Corrective action was taken.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

2020 – 002 – Child Nutrition Cluster – Cash Management

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreements and the Cash Management compliance requirement.

Status: Resolved.

2020 – 003 – Child Nutrition Cluster – Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Program Income, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), Special Tests and Provisions - School Food Accounts

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Program Income, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - School Food Accounts compliance requirements.

Status: Resolved.

**CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION
MONTGOMERY COUNTY, INDIANA
SUMMARY OF PRIOR AUDIT FINDINGS
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS (Continued)

2020 – 004 – Special Education Cluster (IDEA) – Allowable Costs/Cost Principles

Condition: The School Corporation did not maintain appropriate documentation that would accurately reflect the certification of work performed by all full-time and part-time special education personnel.

Status: See Current year finding 2022-006.

Reason for finding's recurrence: Management implemented a semi-annual certification for all employees in which the superintendent of schools reviews and approves each employee's semi-annual time and effort certification. This process was implemented in January, 2022, leaving 18 months of the audit period without proper controls. Other missing documentation likely was due to turnover in key positions, including the business manager.

Corrective Action: The process was implemented in January 2020 and the finding will be corrected.

2020 – 005 – Special Education Cluster (IDEA) – Matching, Level of Effort and Earmarking

Condition: Signed copies of the Proportionate Share Monitoring Reports were not maintained in the grant files. For grant award #18611-060-PN01/18619-060-PN01, the Treasurer reprinted copies of the reports, and the Treasurer signed the copies as of the date of inquiry by the Field Examiner. For grant award #14217-060-PN01, the Treasurer had not submitted a report for the period of July 1, 2018 to September 30, 2018, prior to inquiry by the Field Examiner.

Status: Resolved

2020 – 006 – Title I Grants to Local Educational Agencies – Matching, Level of Effort and Earmarking

Condition: The School Corporation did not have an effective system of review over the Title I earmarking requirement to ensure that funds set aside for parental involvement and homelessness were expended in accordance with the amounts specified in the Title I grant application.

Status: Resolved



FINDING 2022-001

Contact Person Responsible for Corrective Action: Andrew Nicodemus

Contact Phone Number: 765-362-2342

Views of the Responsible Official: We agree with the finding.

Description of Corrective Action Plan:

Crawfordsville Community School Corporation plans to review all internal control procedures, including the control procedures over Transfers and Journal Entries. After this review, we will implement a system to ensure that all expenditures and revenues are recorded within one system, ensure that a formal review process is in place, implement additional training for all staff involved, and will have a designated place where support will be kept. Some measures have already been implemented, such as Governing Body approval of all transfers using an Allowance Register each month for the Governing Body to review and approve the transfers each month.

Anticipated Completion Date:

We expect this Corrective Action to be implement by the end of April 2023 to allow for a full review of all internal control processes and procedures.

FINDING 2022-002

Contact Person Responsible for Corrective Action: Andrew Nicodemus

Contact Phone Number: 765-362-2342

Views of the Responsible Official: We agree with the finding.

Description of Corrective Action Plan:

Crawfordsville Community School Corporation plans to review all internal control procedures, including the control procedures over Program Income for the Child Nutrition Cluster. After this review, we will implement a system to ensure that compliance with the federal program income requirements is met.

Anticipated Completion Date:

We expect this Corrective Action to be implement by the end of April 2023 to allow for a full review of all internal control processes and procedures.

FINDING 2022-003

Contact Person Responsible for Corrective Action: Andrew Nicodemus

Contact Phone Number: 765-362-2342

Views of the Responsible Official: We agree with the finding.

Description of Corrective Action Plan:

Crawfordsville Community School Corporation plans to review all internal control procedures, including the control procedures over Procurement, Suspension and Debarment. After this review, we will implement a system to ensure that all procurement methods are followed properly and that suspension and debarment checks are completed prior to awarding of contracts. Some measures have already been implemented, such as a procurement pack is being prepared for each procurement that is completed using federal funds. This process started in July 2022.



Anticipated Completion Date:

We expect this Corrective Action to be implement by the end of April 2023 to allow for a full review of all internal control processes and procedures.

FINDING 2022-004

Contact Person Responsible for Corrective Action: Andrew Nicodemus

Contact Phone Number: 765-362-2342

Views of the Responsible Official: We agree with the finding.

Description of Corrective Action Plan:

Crawfordsville Community School Corporation plans to review all internal control procedures, including the control procedures over the Annual Report Card, High School Graduation Rates. After this review, we will implement a system to ensure that all students that were removed from the cohorts are properly documented and appropriate approvals are obtained prior to student removal from the cohort. We also will implement a process to ensure that the reason for removal is consistent with the documentation.

Anticipated Completion Date:

We expect this Corrective Action to be implement by the end of April 2023 to allow for a full review of all internal control processes and procedures.

FINDING 2022-005

Contact Person Responsible for Corrective Action: Andrew Nicodemus

Contact Phone Number: 765-362-2342

Views of the Responsible Official: We agree with the finding.

Description of Corrective Action Plan:

Crawfordsville Community School Corporation plans to review all internal control procedures, including the control procedures over the Assessment System Security. After this review, we will implement a system to ensure that all compliance requirements are being met. We will implement a certification process for each building administrator to certify the training completed for their employees.

Anticipated Completion Date:

We expect this Corrective Action to be implement by August 2023 to allow for a full review of all internal control processes and procedures.

FINDING 2022-006

Contact Person Responsible for Corrective Action: Andrew Nicodemus

Contact Phone Number: 765-362-2342

Views of the Responsible Official: We agree with the finding.

Description of Corrective Action Plan:

Crawfordsville Community School Corporation plans to review all internal control procedures, including the control procedures over the Reporting for ESSER. After this review, we will implement a system to ensure that all reports are properly reviewed and have the adequate supporting documentation kept on file.



Anticipated Completion Date:

We expect this Corrective Action to be implement by the end of April 2023 to allow for a full review of all internal control processes and procedures.

FINDING 2022-007

Contact Person Responsible for Corrective Action: Andrew Nicodemus

Contact Phone Number: 765-362-2342

Views of the Responsible Official: We agree with the finding.

Description of Corrective Action Plan:

Crawfordsville Community School Corporation plans to review all internal control procedures, including the control procedures over the Activities Allowed or Unallowed & Allowable Costs/Cost Principles. After this review, we will implement a system to ensure that all costs are allowable for the program. Additional steps will be completed to ensure that the Time and Effort documents are completed and maintained for audit.

Anticipated Completion Date:

We expect this Corrective Action to be implement by the end of April 2023 to allow for a full review of all internal control processes and procedures.

FINDING 2022-008

Contact Person Responsible for Corrective Action: Andrew Nicodemus

Contact Phone Number: 765-362-2342

Views of the Responsible Official: We agree with the finding.

Description of Corrective Action Plan:

Crawfordsville Community School Corporation plans to review all internal control procedures, including the control procedures over the Activities Allowed or Unallowed and the Allowable Costs/Cost Principles. After this review, we will implement a system to ensure that all costs are allowable for the program. Additional steps will be completed to ensure that the Time and Effort documents are completed and maintained for audit.

Anticipated Completion Date:

We expect this Corrective Action to be implement by the end of April 2023 to allow for a full review of all internal control processes and procedures.

FINDING 2022-009

Contact Person Responsible for Corrective Action: Andrew Nicodemus

Contact Phone Number: 765-362-2342

Views of the Responsible Official: We agree with the finding.

Description of Corrective Action Plan:

Crawfordsville Community School Corporation plans to review all internal control procedures, including the control procedures over Activities Allowed or Unallowed & Allowable Costs/Cost Principles. After this review, we will implement a system to ensure that all costs are allowable for the program. Additional steps will be completed to ensure that Time and Effort documents are completed and maintained for audit.



Anticipated Completion Date:

We expect this Corrective Action to be implemented by the end of April 2023 to allow for a full review of all internal control processes and procedures.

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OTHER REPORTS

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/>.



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