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STATE BOARD OF ACCOUNTS
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June 15, 2023

To: The Officials of the Metropolitan School District of Pike Township
Metropolitan School District of Pike Township
6901 Zionsville Rd
Indianapolis, IN 46268

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Metropolitan School District of Pike Township. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2019 to June 30, 2021. Per the *Independent Auditor's Report*, the financial statement referred to above presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2021, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2019 to June 30, 2021 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

We call your attention to the findings included in the report on pages 45-58. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 59-66.

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

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

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

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
Marion County, Indiana

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

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
Marion County, Indiana

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

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METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2019 to June 30, 2021

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Linda Searles	07-01-19 to 03-23-21
	Krista Kelly	03-24-21 to 06-30-21
Superintendent of Schools	Flora Reichanadter	07-01-19 to 06-30-21
President of the School Board	Cherlisa Richardson	07-01-19 to 12-31-19
	Eric Huffine	01-01-20 to 12-31-20
	Dr. Terry Webster	01-01-21 to 06-30-21

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Metropolitan School District of Pike Township
Marion County, Indiana

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

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Corporation as of June 30, 2021, or changes in net position for the period of July 1, 2019 to June 30, 2021.

Basis for Opinions

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

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

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

(Continued)

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

(Continued)

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

Other Information

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

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

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2023 on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
May 23, 2023

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

Fund	Cash and Investments 07-01-2019			Other Financing Sources (Uses)	Cash and Investments 06-30-2020			Other Financing Sources (Uses)	Cash and Investments 06-30-2021	
	Receipts	Disbursements			Receipts	Disbursements			Receipts	Disbursements
Education Fund	\$ 6,582,185	\$ 79,273,292	\$ 75,646,484	\$ (3,890,411)	6,318,582	\$ 78,588,760	\$ 76,646,226	\$ 103,838	\$ 8,364,954	
Debt Service	3,442,886	11,188,126	13,363,807	(448,239)	818,966	14,731,821	14,258,405	(409,435)	882,947	
Operation Fund	4,594,318	25,951,194	26,399,445	4,305,520	8,451,587	29,239,184	26,634,430	144,033	11,200,374	
Rainy Day Fund	11,000,000	-	-	-	11,000,000	-	-	-	11,000,000	
District Wide Technology Bond	2,338,704	14,429	2,352,754	-	379	-	379	-	-	
Early Learning Center	3,167,857	19,156	2,355,358	-	831,655	235	141,515	-	690,375	
District Wide Project Bond	4,416,300	38,965	1,956,405	-	2,498,860	1,098	21,148	-	2,478,810	
District Wide Bond 2019	-	18,576	2,055,589	5,169,890	3,132,877	560	2,853,840	-	279,597	
2019 G.O. Bond Taxable	-	12,969	104,384	3,485,464	3,394,049	6,492	4,058,588	21,381,491	20,723,444	
School Lunch	1,216,966	8,683,562	7,647,347	-	2,253,181	7,915,293	6,331,269	-	3,837,205	
Textbook Rental	685,843	910,695	1,072,011	448,239	972,766	824,656	935,622	409,435	1,271,235	
Self Insurance	2,045,381	20,641,878	19,551,334	-	3,135,925	22,004,110	20,905,485	-	4,234,550	
Loving Care Program	26,475	938,680	1,175,972	-	(210,817)	607,832	670,929	-	(273,914)	
Early Childhood Program/Lvg Care	94,330	122,506	216,836	-	-	-	-	-	-	
Njclc/Ecp - Early Learning Cente	3,952	378,452	570,657	-	(188,253)	408,429	709,807	-	(489,631)	
Pfef Grants	-	10,500	127	53	10,426	706	406	-	10,726	
Scrap Metal	-	4,801	529	-	4,272	2,909	2,417	-	4,764	
Security Donations	-	178	80	-	98	675	40	-	733	
Signage -District	-	-	-	2,847	2,847	-	-	-	2,847	
Elementary Skates	-	-	-	379	379	-	-	-	379	
Lost/Damaged Chromebooks	-	-	-	-	-	19,165	30	-	19,135	
Lost Library Books	-	15,449	-	-	15,449	1,217	1,620	-	15,046	
Cummins Behavioral Health	-	-	19,644	63,679	44,035	-	5,568	-	38,467	
Indy Gipc - Mayor'S Grtr Prog E-	-	117,709	-	-	117,709	-	-	-	117,709	
Ffcra Fund Salary & Benefits Ac	-	-	-	-	-	-	16,403	16,403	-	
Exelead	-	-	4,787	50,000	45,213	-	31,280	-	13,933	
Peer Friends	-	1,523	-	-	1,523	290	95	-	1,718	
Vending	-	109,558	822	-	108,736	1,812	337	-	110,211	
Credit Card Rebates	-	14,933	-	9,204	24,137	8,131	-	-	32,268	
Coke Fund (Board)	-	-	8,821	-	(8,821)	9,850	1,029	-	-	
Coke Fund	-	370,315	35,169	(660)	334,486	(8,067)	18,529	-	307,890	
Charles Brooks Phs Scholarship	1,958	-	500	-	1,458	-	700	-	758	
Donations/Sponsorships	1,395	19,339	8,509	-	12,225	40,564	31,001	-	21,788	
Strong Start Community Grant	-	25,000	-	-	25,000	-	25,000	-	-	
School Police K-9 Fund	5,683	-	631	-	5,052	-	1,856	-	3,196	
Professional Dev Fund	5,746	100	221	-	5,625	-	-	-	5,625	
Phs/Pfc Library Fund Grant	6,988	21,249	7,346	-	20,891	21,250	29,082	-	13,059	
Cicf Grants	9,259	-	7,745	-	1,514	2,500	254	-	3,760	
Cicf - Library Fund Grant	-	1,000	-	-	1,000	-	-	-	1,000	
Superintendents Scholarship Fund	16,553	5,500	5,000	-	17,053	8,500	7,500	-	18,053	
Performing Arts Center	49,730	-	304,390	168,321	(86,339)	-	183,064	1,849	(267,554)	
Phs Performing Arts	652	-	652	-	-	-	-	-	-	
Instructional Support Donations	72,149	93,434	32,526	-	133,057	(30,539)	38,637	-	63,881	

(Continued)

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

Fund	Cash and Investments		Other Financing		Cash and Investments		Other Financing		Cash and Investments	
	07-01-2019	Receipts	Disbursements	Sources (Uses)	06-30-2020	Receipts	Disbursements	Sources (Uses)	06-30-2021	
3M Grant	\$ 18,001	\$ 8,101	\$ 8,656	\$ -	\$ 17,446	\$ 3,500	\$ 454	\$ -	\$ 20,492	
Go Fund Me Donations	678	(1)	-	-	677	-	-	-	677	
Corteva Funds	-	-	-	-	-	120,000	38,018	-	81,982	
Stem Fund Donations	1,000	-	-	-	1,000	-	-	-	1,000	
Lilly Endowment Grants	6,719	-	6,719	-	-	-	-	-	-	
Lilly Endowment Inc.	973,640	-	314,531	-	659,109	-	659,109	-	-	
Concessions -District	18,404	3,516	-	-	21,920	10,396	-	-	32,316	
Royalties Fund	97	39	-	-	136	120	-	-	256	
District Athletic Fund	15,943	8,000	11,713	-	12,230	-	4,080	-	8,150	
No Kid Hungry	18,900	30,300	21,900	-	27,300	18,500	15,532	-	30,268	
Food Research & Action Center	-	32,000	13,050	-	18,950	-	10,410	-	8,540	
Aquatics/Swim Lessons - Phs	32,193	34,232	53,248	-	13,177	11,183	14,066	-	10,294	
Aquatics Rental Fund	7,343	12,527	64,932	-	(45,062)	12,000	28,117	-	(61,179)	
Pike Youth Basketball League	2,615	3,050	2,092	-	3,573	4,000	5,486	-	2,087	
Pike Youth Football League	4,727	19,075	23,802	-	-	-	-	-	-	
Pike Indy Hoops Basketball Leagu	85	548	1,820	-	(1,187)	1,272	-	-	85	
Mic Conference Fund	70	(1)	-	-	69	-	-	-	69	
Pike Youth Theatre	26,614	-	145	-	26,469	-	-	-	26,469	
Excellence Scholarship Fund	523	-	-	-	523	-	-	-	523	
Danny Elsharaiha Scholarship Fnd	1,198	-	-	-	1,198	-	-	-	1,198	
Weldon Morgan Scholarship Fund	1,751	-	-	-	1,751	-	300	-	1,451	
Hosa Scholarships	-	-	-	-	-	1,340	820	-	520	
Miscellaneous Programs	93	-	40	(53)	-	-	-	-	-	
Scrap Metal -Facilities	4,927	(514)	4,413	-	-	-	-	-	-	
Donations For Security	927	(177)	750	-	-	-	-	-	-	
Lost Library Book Fund	15,272	(14,378)	894	-	-	-	-	-	-	
Cummins Behavioral Health	63,677	2	-	(63,679)	-	-	-	-	-	
Exelead	50,000	-	-	(50,000)	-	-	-	-	-	
Vending	108,931	(108,000)	931	-	-	-	-	-	-	
Formative Assessment Grant	-	112,685	97,531	-	15,154	95,411	110,565	-	-	
Special Education Excess Costs	20,035	434,562	430,205	-	24,392	436,111	402,901	-	57,602	
Medicaid	98,355	105,691	140,202	(28,206)	35,638	226,982	81,344	(38,248)	143,028	
Secured School Safety Grant	(50,000)	50,000	-	-	-	-	-	-	-	
Stem Acceleration Program	-	-	-	-	-	27,000	27,000	-	-	
Stem Prime Math Transition	-	-	-	-	-	1,451	1,451	-	-	
Alternative Education	-	-	-	-	-	100,685	100,685	-	-	
Early Intervention	45,656	42,765	56,539	-	31,882	-	31,882	-	-	
Non-English Speaking	105,277	721,950	602,984	-	224,243	676,536	702,057	-	198,722	
Dcf Educational Technology Fund	429,847	127,225	96,033	-	461,039	-	120,151	-	340,888	
Career And Technical Performance	60,594	-	11,846	-	48,748	-	7,745	-	41,003	
Excellence In Performance Grant	15,117	413,897	433,632	-	(4,618)	404,631	368,588	-	31,425	
High Ability Program	20,900	78,672	59,187	-	40,385	69,146	94,764	-	14,767	
Connectivity Fund	-	7,388	-	-	7,388	336,410	-	-	343,798	

(Continued)

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

Fund	Cash and Investments	Receipts	Disbursements	Other Financing	Cash and Investments	Receipts	Disbursements	Other Financing	Cash and Investments
	07-01-2019			Sources (Uses)	06-30-2020			Sources (Uses)	06-30-2021
Nutrition - State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ 22,000
Disability Determination Bureau	280	(280)	-	-	-	-	-	-	-
Project Lead The Way 2020	-	-	-	-	-	2,800	-	-	2,800
Disability Determination Bureau	-	308	-	-	308	2,828	-	-	3,136
Title I	(299,362)	2,712,226	2,791,983	-	(379,119)	3,415,170	3,189,806	-	(153,755)
Title I School Improvement Grant	1	-	1	-	-	-	-	-	-
Homeless/Mckinney-Vento Grant	(23,952)	77,007	61,847	-	(8,792)	98,570	117,162	-	(27,384)
Special Ed/Part B	(510,610)	1,302,636	2,272,067	-	(1,480,041)	3,480,868	2,362,281	-	(361,454)
Special Ed Preschool	(15,712)	(1)	-	15,713	-	-	-	-	-
Special Ed Preschool	-	25,748	52,805	(15,713)	(42,770)	89,729	80,872	-	(33,913)
Title Iv Part A	(66,301)	230,445	174,055	-	(9,911)	175,420	178,472	-	(12,963)
Project Prevent	(52,375)	925,351	1,012,816	-	(139,840)	789,758	740,127	-	(90,209)
Peer Friends	9,179	(1,072)	8,107	-	-	-	-	-	-
Bvp - Bulletproof Vest Award	1,183	-	-	(1,183)	-	-	-	-	-
Signage -District	2,847	-	-	(2,847)	-	-	-	-	-
Youth Career Connect Grant	(63,172)	212,879	149,707	-	-	-	-	-	-
Perkins Career Center	(15,199)	199,639	286,297	-	(101,857)	231,850	168,753	-	(38,760)
Perkins Title Iv Summer Expansio	-	26,167	26,167	-	-	-	-	-	-
Perkins Assessment Grant	-	-	2,100	-	(2,100)	2,450	4,889	-	(4,539)
Career & Tech Educ - Pilot Plann	-	-	-	-	-	642	642	-	-
19-20 Perkins Summer Bridge Gran	-	-	-	-	-	16,886	16,886	-	-
Perkins Leadership Grant	-	-	-	-	-	-	478	-	(478)
21St Century Scholar Success	4,550	-	-	-	4,550	-	-	-	4,550
21St Century/Cohort 8	(53,335)	254,124	217,356	-	(16,567)	194,008	296,597	-	(119,156)
Initiative 13-Indiana Un 14/15	1,030	-	960	-	70	-	70	-	-
Title II Part A	(12,882)	422,163	481,926	-	(72,645)	480,672	424,644	-	(16,617)
Title Iii	(18,191)	238,927	254,948	-	(34,212)	224,273	236,313	-	(46,252)
Title Iii Immigrant Influx	(915)	4,672	5,907	-	(2,150)	17,115	16,088	-	(1,123)
Coke Fund	388,169	(358,940)	29,889	660	-	-	-	-	-
Elementary Skates	379	-	-	(379)	-	-	-	-	-
American Express	9,203	1	-	(9,204)	-	-	-	-	-
ESSER II	-	-	-	-	-	-	16,023	-	(16,023)
Govenor's Emergency Education Relie	-	-	-	-	-	431,019	871,873	-	(440,854)
ESSER I	-	-	-	-	-	1,723,636	1,735,384	-	(11,748)
Cares Act - Supplemental	-	-	-	-	-	22,044	-	-	22,044
Bvp - Bulletproof Vest Program	-	-	-	-	-	-	-	-	-
Warehouse	127,648	855,309	759,704	1,183	224,436	463,096	532,131	-	155,401
Prepaid Lunch	397,948	1,052,305	1,412,265	-	37,988	335,654	325,610	-	48,032
Refunds & Adjustments	64,029	35,721	44,334	-	55,416	574,676	572,970	-	57,122
Payroll Clearing	766,955	30,709,584	30,698,502	-	778,037	29,623,525	29,640,231	-	761,331
Totals	\$ 42,546,814	\$ 190,051,141	\$ 198,107,420	\$ 9,210,578	\$ 43,701,113	\$ 199,382,796	\$ 198,916,318	\$ 21,609,366	\$ 65,776,957

See notes to financial statement.

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021, and for the period July 1, 2019 to June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021, and for the period July 1, 2019 to June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

NOTE 2 - BUDGETS

The operating budget is initially prepared and approved at the local level. The fiscal officer of the School Corporation submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

NOTE 3 - PROPERTY TAXES

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the School Corporation is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the School Corporation to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

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

NOTE 5 - RISK MANAGEMENT

The School Corporation may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters. These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks

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

NOTE 6 - CASH BALANCE DEFICITS

The financial statements contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2020, and 2021. Deficits in other fund balances, including the Loving Care Program, NJELC/ECP – Early Learning Center, Coke Fund, Performing Arts Center, Aquatics Rental Fund, and the Pike Indy Hoops Basketball League, were the result of disbursements exceeding receipts due to under-estimating current requirements for some funds. These deficits are to be prepaid from future receipts.

NOTE 7 - HOLDING CORPORATION

The School Corporation has entered into a series of capital leases with the Pike Township Multi-School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments for the period July 1, 2019 to June 30, 2020 totaled \$5,294,500. Lease payments for the period July 1, 2020 to June 30, 2021 totaled \$4,229,500.

NOTE 8 - PENSION PLANS

Public Employees' Retirement Fund

Plan Description

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

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

Financial Report

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

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

NOTE 8 - PENSION PLANS (Continued)

Contributions

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

Teachers' Retirement Fund

Plan Descriptions

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

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

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

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

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

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

Financial Report

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

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

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021, and for the period July 1, 2019 to June 30, 2021

NOTE 8 - PENSION PLANS (Continued)

Contributions

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

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

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

NOTE 9 - SUBSEQUENT EVENTS

In November 2021, the School Corporation issued General Obligation Bonds, Series 2021 in the amount of \$5,050,000 to finance roof repairs, updating security cameras and intercom systems, and miscellaneous facility improvements.

In November 2022, the School Corporation issued General Obligation Bonds, Series 2022A and Series 2022B in the amount of \$11,500,000 to finance improvements to Pike High School, Performing Arts Center, Guion Greek Middle School, Lincoln Middle School, and other facilities.

SUPPLEMENTARY INFORMATION

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Education Fund	Debt Service	Operation Fund	Rainy Day Fund	District Wide Technology Bond	Early Learning Center	District Wide Project Bond	District Wide Bond 2019	2019 G.O. Bond Taxable	School Lunch	Textbook Rental	Self Insurance	Loving Care Program	Early Childhood Program/Lvg Care
Cash and investments - beginning	\$ 6,582,185	\$ 3,442,886	\$ 4,594,318	\$ 11,000,000	\$ 2,338,704	\$ 3,167,857	\$ 4,416,300	\$ -	\$ -	\$ 1,216,966	\$ 685,843	\$ 2,045,381	\$ 26,475	\$ 94,330
Receipts:														
Local sources	447,328	11,188,126	25,951,194	-	14,429	19,156	38,965	18,576	12,969	1,568,808	276,096	20,641,878	938,680	116,229
Intermediate sources	3,708	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	78,720,213	-	-	-	-	-	-	-	-	-	634,599	-	-	6,277
Federal sources	102,043	-	-	-	-	-	-	-	-	7,114,754	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	79,273,292	11,188,126	25,951,194	-	14,429	19,156	38,965	18,576	12,969	8,683,562	910,695	20,641,878	938,680	122,506
Disbursements:														
Instruction	58,249,759	-	-	-	-	-	-	-	-	-	-	-	1,158,690	216,044
Support services	16,550,941	-	21,668,002	-	2,352,004	127,644	-	-	-	155,907	1,072,011	780,713	17,282	792
Noninstructional services	845,784	-	5,916	-	-	-	-	-	-	6,930,643	-	-	-	-
Facilities acquisition and construction	-	-	4,725,527	-	750	2,227,714	1,956,405	2,055,589	104,384	-	-	-	-	-
Debt services	-	13,363,807	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	560,797	-	18,770,621	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	75,646,484	13,363,807	26,399,445	-	2,352,754	2,355,358	1,956,405	2,055,589	104,384	7,647,347	1,072,011	19,551,334	1,175,972	216,836
Excess (deficiency) of receipts over disbursements	3,626,808	(2,175,681)	(448,251)	-	(2,338,325)	(2,336,202)	(1,917,440)	(2,037,013)	(91,415)	1,036,215	(161,316)	1,090,544	(237,292)	(94,330)
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	5,169,890	3,485,464	-	-	-	-	-
Sale of capital assets	81,383	-	305,520	-	-	-	-	-	-	-	-	-	-	-
Transfers in	28,206	-	4,000,000	-	-	-	-	-	-	-	448,239	-	-	-
Transfers out	(4,000,000)	(448,239)	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(3,890,411)	(448,239)	4,305,520	-	-	-	-	5,169,890	3,485,464	-	448,239	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(263,603)	(2,623,920)	3,857,269	-	(2,338,325)	(2,336,202)	(1,917,440)	3,132,877	3,394,049	1,036,215	286,923	1,090,544	(237,292)	(94,330)
Cash and investments - ending	\$ 6,318,582	\$ 818,966	\$ 8,451,587	\$ 11,000,000	\$ 379	\$ 831,655	\$ 2,498,860	\$ 3,132,877	\$ 3,394,049	\$ 2,253,181	\$ 972,766	\$ 3,135,925	\$ (210,817)	\$ -

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	<u>Njelc/Ecp -</u> <u>Early</u> <u>Learning</u> <u>Cente</u>	<u>Ptef</u> <u>Grants</u>	<u>Scrap</u> <u>Metal</u>	<u>Security</u> <u>Donations</u>	<u>Signage -</u> <u>District</u>	<u>Elementary</u> <u>Skates</u>	<u>Lost Library</u> <u>Books</u>	<u>Cummins</u> <u>Behavioral</u> <u>Health</u>	<u>Indy Gipc -</u> <u>Mayor'S Grtr</u> <u>Prog E-</u>	<u>Exelead</u>	<u>Peer</u> <u>Friends</u>	<u>Vending</u>	<u>Credit Card</u> <u>Rebates</u>	<u>Coke</u> <u>Fund</u> <u>(Board)</u>	<u>Coke Fund</u>	<u>Charles Brooks</u> <u>Phs</u> <u>Scholarship</u>
Cash and investments - beginning	\$ 3,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,958
Receipts:																
Local sources	357,219	-	4,801	178	-	-	15,449	-	117,709	-	-	109,558	14,933	-	370,315	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	21,233	10,500	-	-	-	-	-	-	-	-	1,523	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>378,452</u>	<u>10,500</u>	<u>4,801</u>	<u>178</u>	<u>-</u>	<u>-</u>	<u>15,449</u>	<u>-</u>	<u>117,709</u>	<u>-</u>	<u>1,523</u>	<u>109,558</u>	<u>14,933</u>	<u>-</u>	<u>370,315</u>	<u>-</u>
Disbursements:																
Instruction	460,285	-	-	-	-	-	-	19,644	-	4,787	-	-	-	-	-	-
Support services	53,558	127	529	80	-	-	-	-	-	-	-	822	-	8,821	35,169	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	56,814	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>570,657</u>	<u>127</u>	<u>529</u>	<u>80</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,644</u>	<u>-</u>	<u>4,787</u>	<u>-</u>	<u>822</u>	<u>-</u>	<u>8,821</u>	<u>35,169</u>	<u>500</u>
Excess (deficiency) of receipts over disbursements	<u>(192,205)</u>	<u>10,373</u>	<u>4,272</u>	<u>98</u>	<u>-</u>	<u>-</u>	<u>15,449</u>	<u>(19,644)</u>	<u>117,709</u>	<u>(4,787)</u>	<u>1,523</u>	<u>108,736</u>	<u>14,933</u>	<u>(8,821)</u>	<u>335,146</u>	<u>(500)</u>
Other financing sources (uses):																
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	53	-	-	2,847	379	-	63,679	-	50,000	-	-	9,204	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(660)	-
Total other financing sources (uses)	<u>-</u>	<u>53</u>	<u>-</u>	<u>-</u>	<u>2,847</u>	<u>379</u>	<u>-</u>	<u>63,679</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>9,204</u>	<u>-</u>	<u>(660)</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(192,205)</u>	<u>10,426</u>	<u>4,272</u>	<u>98</u>	<u>2,847</u>	<u>379</u>	<u>15,449</u>	<u>44,035</u>	<u>117,709</u>	<u>45,213</u>	<u>1,523</u>	<u>108,736</u>	<u>24,137</u>	<u>(8,821)</u>	<u>334,486</u>	<u>(500)</u>
Cash and investments - ending	\$ <u>(188,253)</u>	\$ <u>10,426</u>	\$ <u>4,272</u>	\$ <u>98</u>	\$ <u>2,847</u>	\$ <u>379</u>	\$ <u>15,449</u>	\$ <u>44,035</u>	\$ <u>117,709</u>	\$ <u>45,213</u>	\$ <u>1,523</u>	\$ <u>108,736</u>	\$ <u>24,137</u>	\$ <u>(8,821)</u>	\$ <u>334,486</u>	\$ <u>1,458</u>

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	<u>Donations/Sponsorships</u>	<u>Strong Start Community Grant</u>	<u>School Police K-9 Fund</u>	<u>Professional Dev Fund</u>	<u>Phs/Pfc Library Fund Grant</u>	<u>Cicf Grants</u>	<u>Cicf - Library Fund Grant</u>	<u>Superintendents Scholarship Fund</u>	<u>Performing Arts Center</u>	<u>Phs Performing Arts</u>	<u>Instructional Support Donations</u>	<u>3M Grant</u>	<u>Go Fund Me Donations</u>	<u>Stem Fund Donations</u>	<u>Lilly Endowment Grants</u>
Cash and investments - beginning	\$ 1,395	\$ -	\$ 5,683	\$ 5,746	\$ 6,988	\$ 9,259	\$ -	\$ 16,553	\$ 49,730	\$ 652	\$ 72,149	\$ 18,001	\$ 678	\$ 1,000	\$ 6,719
Receipts:															
Local sources	19,339	25,000	-	100	21,249	-	1,000	500	-	-	93,434	8,101	(1)	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	19,339	25,000	-	100	21,249	-	1,000	5,500	-	-	93,434	8,101	(1)	-	-
Disbursements:															
Instruction	-	-	-	-	-	7,745	-	-	-	-	25,537	8,656	-	-	6,719
Support services	-	-	631	221	7,346	-	-	-	304,390	-	6,996	-	-	-	-
Noninstructional services	8,509	-	-	-	-	-	-	-	-	652	(7)	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,509	-	631	221	7,346	7,745	-	5,000	304,390	652	32,526	8,656	-	-	6,719
Excess (deficiency) of receipts over disbursements	10,830	25,000	(631)	(121)	13,903	(7,745)	1,000	500	(304,390)	(652)	60,908	(555)	(1)	-	(6,719)
Other financing sources (uses):															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	168,321	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	168,321	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,830	25,000	(631)	(121)	13,903	(7,745)	1,000	500	(136,069)	(652)	60,908	(555)	(1)	-	(6,719)
Cash and investments - ending	\$ 12,225	\$ 25,000	\$ 5,052	\$ 5,625	\$ 20,891	\$ 1,514	\$ 1,000	\$ 17,053	\$ (86,339)	\$ -	\$ 133,057	\$ 17,446	\$ 677	\$ 1,000	\$ -

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	<u>Lilly Endowment Inc.</u>	<u>Concessions - District</u>	<u>Royalties Fund</u>	<u>District Athletic Fund</u>	<u>No Kid Hungry</u>	<u>Food Research & Action Center</u>	<u>Aquatics/Swim Lessons - Phs</u>	<u>Aquatics Rental Fund</u>	<u>Pike Youth Basketball League</u>	<u>Pike Youth Football League</u>	<u>Pike Indy Hoops Basketball Leagu</u>	<u>Mic Conference Fund</u>	<u>Pike Youth Theatre</u>	<u>Excellence Scholarship Fund</u>
Cash and investments - beginning	\$ 973,640	\$ 18,404	\$ 97	\$ 15,943	\$ 18,900	\$ -	\$ 32,193	\$ 7,343	\$ 2,615	\$ 4,727	\$ 85	\$ 70	\$ 26,614	\$ 523
Receipts:														
Local sources	-	3,516	39	8,000	30,300	32,000	34,232	12,527	3,050	19,075	548	(1)	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	3,516	39	8,000	30,300	32,000	34,232	12,527	3,050	19,075	548	(1)	-	-
Disbursements:														
Instruction	-	-	-	-	-	-	-	9,290	-	-	-	-	-	-
Support services	314,531	-	-	-	3,000	-	13,046	-	-	10,314	-	-	145	-
Noninstructional services	-	-	-	11,713	18,900	13,050	40,202	55,642	2,092	13,488	1,272	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	548	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	314,531	-	-	11,713	21,900	13,050	53,248	64,932	2,092	23,802	1,820	-	145	-
Excess (deficiency) of receipts over disbursements	(314,531)	3,516	39	(3,713)	8,400	18,950	(19,016)	(52,405)	958	(4,727)	(1,272)	(1)	(145)	-
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	(314,531)	3,516	39	(3,713)	8,400	18,950	(19,016)	(52,405)	958	(4,727)	(1,272)	(1)	(145)	-
Cash and investments - ending	\$ 659,109	\$ 21,920	\$ 136	\$ 12,230	\$ 27,300	\$ 18,950	\$ 13,177	\$ (45,062)	\$ 3,573	\$ -	\$ (1,187)	\$ 69	\$ 26,469	\$ 523

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	<u>Danny Elsharaiha Scholarship Fnd</u>	<u>Weldon Morgan Scholarship Fund</u>	<u>Miscellaneous Programs</u>	<u>Scrap Metal - Facilities</u>	<u>Donations For Security</u>	<u>Lost Library Book Fund</u>	<u>Cummins Behavioral Health</u>	<u>Exelead</u>	<u>Vending</u>	<u>Formative Assessment Grant</u>	<u>Special Education Excess Costs</u>	<u>Medicaid</u>
Cash and investments - beginning	\$ 1,198	\$ 1,751	\$ 93	\$ 4,927	\$ 927	\$ 15,272	\$ 63,677	\$ 50,000	\$ 108,931	\$ -	\$ 20,035	\$ 98,355
Receipts:												
Local sources	-	-	-	-	-	(14,378)	2	-	(108,000)	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	(177)	-	-	-	-	112,685	434,562	105,691
Federal sources	-	-	-	(514)	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	(514)	(177)	(14,378)	2	-	(108,000)	112,685	434,562	105,691
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	97,531	430,205	-
Support services	-	-	40	4,413	750	894	-	-	931	-	-	140,202
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	40	4,413	750	894	-	-	931	97,531	430,205	140,202
Excess (deficiency) of receipts over disbursements	-	-	(40)	(4,927)	(927)	(15,272)	2	-	(108,931)	15,154	4,357	(34,511)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(53)	-	-	-	(63,679)	(50,000)	-	-	-	(28,206)
Total other financing sources (uses)	-	-	(53)	-	-	-	(63,679)	(50,000)	-	-	-	(28,206)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(93)	(4,927)	(927)	(15,272)	(63,677)	(50,000)	(108,931)	15,154	4,357	(62,717)
Cash and investments - ending	\$ 1,198	\$ 1,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,154	\$ 24,392	\$ 35,638

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METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	<u>Secured School Safety Grant</u>	<u>Early Intervention</u>	<u>Non-English Speaking</u>	<u>Dcf Educational Technology Fund</u>	<u>Career And Technical Performance</u>	<u>Excellence In Performance Grant</u>	<u>High Ability Program</u>	<u>Connectivity Fund</u>	<u>Disability Determination Bureau</u>	<u>Disability Determination Bureau</u>	<u>Title I</u>	<u>Title I School Improvement Grant</u>
Cash and investments - beginning	\$ (50,000)	\$ 45,656	\$ 105,277	\$ 429,847	\$ 60,594	\$ 15,117	\$ 20,900	\$ -	\$ 280	\$ -	\$ (299,362)	\$ 1
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	50,000	42,765	721,950	127,225	-	413,897	78,672	7,388	(280)	308	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	2,712,226	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	50,000	42,765	721,950	127,225	-	413,897	78,672	7,388	(280)	308	2,712,226	-
Disbursements:												
Instruction	-	-	532,024	-	11,846	-	56,720	-	-	-	1,265,699	1
Support services	-	56,539	21,434	96,033	-	433,632	2,467	-	-	-	1,442,957	-
Noninstructional services	-	-	49,526	-	-	-	-	-	-	-	21,253	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	62,074	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	56,539	602,984	96,033	11,846	433,632	59,187	-	-	-	2,791,983	1
Excess (deficiency) of receipts over disbursements	50,000	(13,774)	118,966	31,192	(11,846)	(19,735)	19,485	7,388	(280)	308	(79,757)	(1)
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	50,000	(13,774)	118,966	31,192	(11,846)	(19,735)	19,485	7,388	(280)	308	(79,757)	(1)
Cash and investments - ending	\$ -	\$ 31,882	\$ 224,243	\$ 461,039	\$ 48,748	\$ (4,618)	\$ 40,385	\$ 7,388	\$ -	\$ 308	\$ (379,119)	\$ -

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METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	<u>Homeless/Mckinne y-Vento Grant</u>	<u>Special Ed/Part B</u>	<u>Special Ed Preschool</u>	<u>Special Ed Preschool</u>	<u>Title Iv Part A</u>	<u>Project Prevent</u>	<u>Peer Friends</u>	<u>Bvp - Bulletproof Vest Award</u>	<u>Signage -District</u>	<u>Youth Career Connect Grant</u>	<u>Perkins Career Center</u>	<u>Perkins Title Iv Summer Expansio</u>
Cash and investments - beginning	\$ (23,952)	\$ (510,610)	\$ (15,712)	\$ -	\$ (66,301)	\$ (52,375)	\$ 9,179	\$ 1,183	\$ 2,847	\$ (63,172)	\$ (15,199)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	925,351	(1,072)	-	-	212,879	-	-
Federal sources	77,007	1,302,636	(1)	25,748	230,445	-	-	-	-	-	199,639	26,167
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	77,007	1,302,636	(1)	25,748	230,445	925,351	(1,072)	-	-	212,879	199,639	26,167
Disbursements:												
Instruction	9,920	1,808,041	-	51,676	113,069	-	8,107	-	-	122,814	111,261	6,923
Support services	50,182	409,974	-	-	58,394	995,130	-	-	-	22,860	169,772	19,244
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,745	54,052	-	1,129	2,592	17,686	-	-	-	4,033	5,264	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	61,847	2,272,067	-	52,805	174,055	1,012,816	8,107	-	-	149,707	286,297	26,167
Excess (deficiency) of receipts over disbursements	15,160	(969,431)	(1)	(27,057)	56,390	(87,465)	(9,179)	-	-	63,172	(86,658)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	15,713	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(15,713)	-	-	-	(1,183)	(2,847)	-	-	-
Total other financing sources (uses)	-	-	15,713	(15,713)	-	-	-	(1,183)	(2,847)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	15,160	(969,431)	15,712	(42,770)	56,390	(87,465)	(9,179)	(1,183)	(2,847)	63,172	(86,658)	-
Cash and investments - ending	\$ (8,792)	\$ (1,480,041)	\$ -	\$ (42,770)	\$ (9,911)	\$ (139,840)	\$ -	\$ -	\$ -	\$ -	\$ (101,857)	\$ -

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METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	<u>Perkins Assessment Grant</u>	<u>21St Century Scholar Success</u>	<u>21St Century/Cohort &</u>	<u>Initiative 13- Indiana Un 14/15</u>	<u>Title li Part A</u>	<u>Title lii</u>	<u>Title lii Immigrant Influx</u>	<u>Coke Fund</u>	<u>Elementary Skates</u>	<u>American Express</u>	<u>Warehouse</u>	<u>Prepaid Lunch</u>	<u>Refunds & Adjustments</u>	<u>Payroll Clearing</u>	<u>Totals</u>
Cash and investments - beginning	\$ -	\$ 4,550	\$ (53,335)	\$ 1,030	\$ (12,882)	\$ (18,191)	\$ (915)	\$ 388,169	\$ 379	\$ 9,203	\$ 127,648	\$ 397,948	\$ 64,029	\$ 766,955	\$ 42,546,814
Receipts:															
Local sources	-	-	-	-	-	-	-	(358,940)	-	1	-	-	-	-	62,053,289
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,708
State sources	-	-	-	-	-	-	-	-	-	-	2,228	-	-	-	82,633,417
Federal sources	-	-	254,124	-	422,163	238,927	4,672	-	-	-	-	-	-	-	12,710,036
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	853,081	1,052,305	35,721	30,709,584	32,650,691
Total receipts	-	-	254,124	-	422,163	238,927	4,672	(358,940)	-	1	855,309	1,052,305	35,721	30,709,584	190,051,141
Disbursements:															
Instruction	2,100	-	214,815	-	-	143,339	5,907	-	-	-	-	-	-	-	65,159,154
Support services	-	-	817	960	470,072	107,454	-	29,889	-	-	750	-	-	-	48,020,812
Noninstructional services	-	-	-	-	-	4,155	-	-	-	-	-	-	-	-	8,022,790
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,127,183
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,363,807
Nonprogrammed charges	-	-	1,724	-	11,854	-	-	-	-	-	758,954	1,412,265	44,334	30,698,502	52,413,674
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,100	-	217,356	960	481,926	254,948	5,907	29,889	-	-	759,704	1,412,265	44,334	30,698,502	198,107,420
Excess (deficiency) of receipts over disbursements	(2,100)	-	36,768	(960)	(59,763)	(16,021)	(1,235)	(388,829)	-	1	95,605	(359,960)	(8,613)	11,082	(8,056,279)
Other financing sources (uses):															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,655,354
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	555,224
Transfers in	-	-	-	-	-	-	-	660	-	-	1,183	-	-	-	4,620,163
Transfers out	-	-	-	-	-	-	-	-	(379)	(9,204)	-	-	-	-	(4,620,163)
Total other financing sources (uses)	-	-	-	-	-	-	-	660	(379)	(9,204)	1,183	-	-	-	9,210,578
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,100)	-	36,768	(960)	(59,763)	(16,021)	(1,235)	(388,169)	(379)	(9,203)	96,788	(359,960)	(8,613)	11,082	1,154,299
Cash and investments - ending	\$ (2,100)	\$ 4,550	\$ (16,567)	\$ 70	\$ (72,645)	\$ (34,212)	\$ (2,150)	\$ -	\$ -	\$ -	\$ 224,436	\$ 37,988	\$ 55,416	\$ 778,037	\$ 43,701,113

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

	Education Fund	Debt Service	Operation Fund	Rainy Day Fund	District Wide Technology Bond	Early Learning Center	District Wide Project Bond	District Wide Bond 2019	2019 G.O. Bond Taxable	School Lunch	Textbook Rental	Self Insurance	Loving Care Program	Njlc/Ecp - Early Learning Cente
Cash and investments - beginning	\$ 6,318,582	\$ 818,966	\$ 8,451,587	\$ 11,000,000	\$ 379	\$ 831,655	\$ 2,498,860	\$ 3,132,877	\$ 3,394,049	\$ 2,253,181	\$ 972,766	\$ 3,135,925	\$ (210,817)	\$ (188,253)
Receipts:														
Local sources	331,160	14,731,821	29,239,184	-	-	235	1,098	560	6,492	384,021	271,882	22,004,110	607,832	391,188
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	78,152,538	-	-	-	-	-	-	-	-	-	552,774	-	-	17,241
Federal sources	105,062	-	-	-	-	-	-	-	-	7,531,272	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	78,588,760	14,731,821	29,239,184	-	-	235	1,098	560	6,492	7,915,293	824,656	22,004,110	607,832	408,429
Disbursements:														
Instruction	58,194,531	-	-	-	-	-	-	-	-	-	-	-	653,845	562,590
Support services	17,625,041	-	21,536,051	-	379	-	-	34,279	30,755	185,301	935,622	930,725	17,084	62,943
Noninstructional services	826,654	-	4,362	-	-	-	-	-	-	5,738,944	-	-	-	-
Facilities acquisition and construction	-	-	5,094,017	-	-	141,515	21,148	2,819,561	4,027,833	-	-	-	-	84,274
Debt services	-	14,258,405	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	407,024	-	19,974,760	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	76,646,226	14,258,405	26,634,430	-	379	141,515	21,148	2,853,840	4,058,588	6,331,269	935,622	20,905,485	670,929	709,807
Excess (deficiency) of receipts over disbursements	1,942,534	473,416	2,604,754	-	(379)	(141,280)	(20,050)	(2,853,280)	(4,052,096)	1,584,024	(110,966)	1,098,625	(63,097)	(301,378)
Other financing sources (uses)														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	21,381,491	-	-	-	-	-
Sale of capital assets	81,993	-	144,033	-	-	-	-	-	-	-	-	-	-	-
Transfers in	44,195	-	-	-	-	-	-	-	-	-	409,435	-	-	-
Transfers out	(22,350)	(409,435)	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	103,838	(409,435)	144,033	-	-	-	-	-	21,381,491	-	409,435	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,046,372	63,981	2,748,787	-	(379)	(141,280)	(20,050)	(2,853,280)	17,329,395	1,584,024	298,469	1,098,625	(63,097)	(301,378)
Cash and investments - ending	\$ 8,364,954	\$ 882,947	\$ 11,200,374	\$ 11,000,000	\$ -	\$ 690,375	\$ 2,478,810	\$ 279,597	\$ 20,723,444	\$ 3,837,205	\$ 1,271,235	\$ 4,234,550	\$ (273,914)	\$ (489,631)

(Continued)

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

	<u>Ptef Grants</u>	<u>Scrap Metal</u>	<u>Security Donations</u>	<u>Signage - District</u>	<u>Elementary Skates</u>	<u>Lost/Damaged Chromebooks</u>	<u>Lost Library Books</u>	<u>Cummins Behavioral Health</u>	<u>Indy Gipc - Mayor'S Grtr Prog E-</u>	<u>Ffcra Fund Salary & Benefits Ac</u>	<u>Exelead</u>	<u>Peer Friends</u>	<u>Vending</u>	<u>Credit Card Rebates</u>	<u>Coke Fund (Board)</u>	<u>Coke Fund</u>
Cash and investments - beginning	\$ 10,426	\$ 4,272	\$ 98	\$ 2,847	\$ 379	\$ -	\$ 15,449	\$ 44,035	\$ 117,709	\$ -	\$ 45,213	\$ 1,523	\$ 108,736	\$ 24,137	\$ (8,821)	\$ 334,486
Receipts:																
Local sources	-	2,909	675	-	-	19,165	1,217	-	-	-	-	-	1,812	8,131	9,850	(8,067)
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	706	-	-	-	-	-	-	-	-	-	-	290	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	706	2,909	675	-	-	19,165	1,217	-	-	-	-	290	1,812	8,131	9,850	(8,067)
Disbursements:																
Instruction	406	-	-	-	-	-	-	5,568	-	7,516	31,280	95	-	-	-	-
Support services	-	2,417	40	-	-	30	1,620	-	-	8,887	-	-	337	-	1,029	18,529
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	406	2,417	40	-	-	30	1,620	5,568	-	16,403	31,280	95	337	-	1,029	18,529
Excess (deficiency) of receipts over disbursements	300	492	635	-	-	19,135	(403)	(5,568)	-	(16,403)	(31,280)	195	1,475	8,131	8,821	(26,596)
Other financing sources (uses)																
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	16,403	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	16,403	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	300	492	635	-	-	19,135	(403)	(5,568)	-	-	(31,280)	195	1,475	8,131	8,821	(26,596)
Cash and investments - ending	\$ 10,726	\$ 4,764	\$ 733	\$ 2,847	\$ 379	\$ 19,135	\$ 15,046	\$ 38,467	\$ 117,709	\$ -	\$ 13,933	\$ 1,718	\$ 110,211	\$ 32,268	\$ -	\$ 307,890

(Continued)

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

	<u>Charles Brooks</u>		<u>Strong Start</u>			<u>Phs/Pfc</u>					<u>Instructional</u>				
	<u>Phs</u>	<u>Donations/S</u>	<u>Community</u>	<u>School Police</u>	<u>Professional</u>	<u>Library Fund</u>	<u>Cicf</u>	<u>Cicf - Library</u>	<u>Superintendents</u>	<u>Performing</u>	<u>Support</u>	<u>3M Grant</u>	<u>Go Fund Me</u>	<u>Corteva</u>	<u>Stem Fund</u>
	<u>Scholarship</u>	<u>ponsorships</u>	<u>Grant</u>	<u>K-9 Fund</u>	<u>Dev Fund</u>	<u>Grant</u>	<u>Grants</u>	<u>Fund Grant</u>	<u>Scholarship Fund</u>	<u>Arts Center</u>	<u>Donations</u>		<u>Donations</u>	<u>Funds</u>	<u>Donations</u>
Cash and investments - beginning	\$ 1,458	\$ 12,225	\$ 25,000	\$ 5,052	\$ 5,625	\$ 20,891	\$ 1,514	\$ 1,000	\$ 17,053	\$ (86,339)	\$ 133,057	\$ 17,446	\$ 677	\$ -	\$ 1,000
Receipts:															
Local sources	-	40,564	-	-	-	21,250	2,500	-	8,500	-	(30,539)	3,500	-	120,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	40,564	-	-	-	21,250	2,500	-	8,500	-	(30,539)	3,500	-	120,000	-
Disbursements:															
Instruction	-	-	25,000	-	-	-	254	-	-	-	24,945	454	-	38,018	-
Support services	-	-	-	1,856	-	29,082	-	-	-	183,064	8,892	-	-	-	-
Noninstructional services	-	31,001	-	-	-	-	-	-	-	-	2,000	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	700	-	-	-	-	-	-	-	7,500	-	2,800	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	700	31,001	25,000	1,856	-	29,082	254	-	7,500	183,064	38,637	454	-	38,018	-
Excess (deficiency) of receipts over disbursements	(700)	9,563	(25,000)	(1,856)	-	(7,832)	2,246	-	1,000	(183,064)	(69,176)	3,046	-	81,982	-
Other financing sources (uses)															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	1,849	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	1,849	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(700)	9,563	(25,000)	(1,856)	-	(7,832)	2,246	-	1,000	(181,215)	(69,176)	3,046	-	81,982	-
Cash and investments - ending	\$ 758	\$ 21,788	\$ -	\$ 3,196	\$ 5,625	\$ 13,059	\$ 3,760	\$ 1,000	\$ 18,053	\$ (267,554)	\$ 63,881	\$ 20,492	\$ 677	\$ 81,982	\$ 1,000

(Continued)

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

	<u>Lilly Endowment Inc.</u>	<u>Concessions - District</u>	<u>Royalties Fund</u>	<u>District Athletic Fund</u>	<u>No Kid Hungry</u>	<u>Food Research & Action Center</u>	<u>Aquatics/Swim Lessons - Phs</u>	<u>Aquatics Rental Fund</u>	<u>Pike Youth Basketball League</u>	<u>Pike Indy Hoops Basketball Leagu</u>	<u>Mic Conference Fund</u>	<u>Pike Youth Theatre</u>	<u>Excellence Scholarship Fund</u>	<u>Danny Elsharaiha Scholarship Fnd</u>
Cash and investments - beginning	\$ 659,109	\$ 21,920	\$ 136	\$ 12,230	\$ 27,300	\$ 18,950	\$ 13,177	\$ (45,062)	\$ 3,573	\$ (1,187)	\$ 69	\$ 26,469	\$ 523	\$ 1,198
Receipts:														
Local sources	-	10,396	120	-	18,500	-	11,183	12,000	4,000	1,272	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	10,396	120	-	18,500	-	11,183	12,000	4,000	1,272	-	-	-	-
Disbursements:														
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	659,109	-	-	-	15,532	-	1,099	-	-	-	-	-	-	-
Noninstructional services	-	-	-	4,080	-	10,410	12,967	28,117	5,486	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	659,109	-	-	4,080	15,532	10,410	14,066	28,117	5,486	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(659,109)	10,396	120	(4,080)	2,968	(10,410)	(2,883)	(16,117)	(1,486)	1,272	-	-	-	-
Other financing sources (uses)														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(659,109)	10,396	120	(4,080)	2,968	(10,410)	(2,883)	(16,117)	(1,486)	1,272	-	-	-	-
Cash and investments - ending	\$ -	\$ 32,316	\$ 256	\$ 8,150	\$ 30,268	\$ 8,540	\$ 10,294	\$ (61,179)	\$ 2,087	\$ 85	\$ 69	\$ 26,469	\$ 523	\$ 1,198

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

	<u>Weldon Morgan Scholarship Fund</u>	<u>Hosa Scholarships</u>	<u>Miscellaneous Programs</u>	<u>Formative Assessment Grant</u>	<u>Special Education Excess Costs</u>	<u>Medicaid</u>	<u>Stem Acceleration Program</u>	<u>Stem Prime Math Transition</u>	<u>Alternative Education</u>	<u>Early Intervention</u>	<u>Non-English Speaking</u>	<u>Dcf Educational Technology Fund</u>	<u>Career And Technical Performance</u>
Cash and investments - beginning	\$ 1,751	\$ -	\$ -	\$ 15,154	\$ 24,392	\$ 35,638	\$ -	\$ -	\$ -	\$ 31,882	\$ 224,243	\$ 461,039	\$ 48,748
Receipts:													
Local sources	-	1,340	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	95,411	436,111	226,982	27,000	1,451	100,685	-	676,536	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,340	-	95,411	436,111	226,982	27,000	1,451	100,685	-	676,536	-	-
Disbursements:													
Instruction	-	620	-	101,876	402,901	-	-	-	100,685	-	486,927	-	7,745
Support services	-	-	-	8,689	-	81,344	27,000	1,451	-	31,882	111,359	120,151	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	103,771	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	300	200	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	300	820	-	110,565	402,901	81,344	27,000	1,451	100,685	31,882	702,057	120,151	7,745
Excess (deficiency) of receipts over disbursements	(300)	520	-	(15,154)	33,210	145,638	-	-	-	(31,882)	(25,521)	(120,151)	(7,745)
Other financing sources (uses)													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(38,248)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(38,248)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(300)	520	-	(15,154)	33,210	107,390	-	-	-	(31,882)	(25,521)	(120,151)	(7,745)
Cash and investments - ending	\$ 1,451	\$ 520	\$ -	\$ -	\$ 57,602	\$ 143,028	\$ -	\$ -	\$ -	\$ -	\$ 198,722	\$ 340,888	\$ 41,003

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

	<u>Excellence In Performance Grant</u>	<u>High Ability Program</u>	<u>Connectivity Fund</u>	<u>Nutrition - State Grants</u>	<u>Project Lead The Way 2020</u>	<u>Disability Determination Bureau</u>	<u>Title I</u>	<u>Title I School Improvement Grant</u>	<u>Homeless/Mckinne y-Vento Grant</u>	<u>Special Ed/Part B</u>	<u>Special Ed Preschool</u>
Cash and investments - beginning	\$ (4,618)	\$ 40,385	\$ 7,388	\$ -	\$ -	\$ 308	\$ (379,119)	\$ -	\$ (8,792)	\$ (1,480,041)	\$ (42,770)
Receipts:											
Local sources	-	-	-	-	2,800	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	404,631	69,146	336,410	-	-	2,828	-	-	-	-	-
Federal sources	-	-	-	22,000	-	-	3,415,170	-	98,570	3,480,868	89,729
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	404,631	69,146	336,410	22,000	2,800	2,828	3,415,170	-	98,570	3,480,868	89,729
Disbursements:											
Instruction	-	90,106	-	-	-	-	1,502,153	-	(81)	1,783,214	78,829
Support services	368,588	4,658	-	-	-	-	1,489,371	-	112,784	510,998	-
Noninstructional services	-	-	-	-	-	-	49,670	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	148,612	-	4,459	68,069	2,043
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	368,588	94,764	-	-	-	-	3,189,806	-	117,162	2,362,281	80,872
Excess (deficiency) of receipts over disbursements	36,043	(25,618)	336,410	22,000	2,800	2,828	225,364	-	(18,592)	1,118,587	8,857
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	36,043	(25,618)	336,410	22,000	2,800	2,828	225,364	-	(18,592)	1,118,587	8,857
Cash and investments - ending	\$ 31,425	\$ 14,767	\$ 343,798	\$ 22,000	\$ 2,800	\$ 3,136	\$ (153,755)	\$ -	\$ (27,384)	\$ (361,454)	\$ (33,913)

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

	<u>Title Iv Part A</u>	<u>Project Prevent</u>	<u>Youth Career Connect Grant</u>	<u>Perkins Career Center</u>	<u>Perkins Assessment Grant</u>	<u>Career & Tech Educ - Pilot Plann</u>	<u>19-20 Perkins Summer Bridge Gran</u>	<u>Perkins Leadership Grant</u>	<u>21St Century Scholar Success</u>	<u>21St Century/Cohort 8</u>	<u>Initiative 13- Indiana Un 14/15</u>	<u>Title li Part A</u>
Cash and investments - beginning	\$ (9,911)	\$ (139,840)	\$ -	\$ (101,857)	\$ (2,100)	\$ -	\$ -	\$ -	\$ 4,550	\$ (16,567)	\$ 70	\$ (72,645)
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	789,758	-	-	-	-	-	-	-	-	-	-
Federal sources	175,420	-	-	231,850	2,450	642	16,886	-	-	194,008	-	480,672
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	175,420	789,758	-	231,850	2,450	642	16,886	-	-	194,008	-	480,672
Disbursements:												
Instruction	170,288	-	-	65,097	4,889	642	16,886	478	-	291,128	70	-
Support services	1,285	723,905	-	102,426	-	-	-	-	-	150	-	409,715
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	6,899	16,222	-	1,230	-	-	-	-	-	5,319	-	14,929
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	178,472	740,127	-	168,753	4,889	642	16,886	478	-	296,597	70	424,644
Excess (deficiency) of receipts over disbursements	(3,052)	49,631	-	63,097	(2,439)	-	-	(478)	-	(102,589)	(70)	56,028
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	(3,052)	49,631	-	63,097	(2,439)	-	-	(478)	-	(102,589)	(70)	56,028
Cash and investments - ending	\$ (12,963)	\$ (90,209)	\$ -	\$ (38,760)	\$ (4,539)	\$ -	\$ -	\$ (478)	\$ 4,550	\$ (119,156)	\$ -	\$ (16,617)

(Continued)

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

	<u>Title Iii</u>	<u>Title Iii Immigrant Influx</u>	<u>ESSER II</u>	<u>Governor's Emergency Education Relief (GEER)</u>	<u>ESSER I</u>	<u>Cares Act - Supplemental</u>	<u>Bvp - Bulletproof Vest Program</u>	<u>Warehouse</u>	<u>Prepaid Lunch</u>	<u>Refunds & Adjustments</u>	<u>Payroll Clearing</u>	<u>Totals</u>
Cash and investments - beginning	\$ (34,212)	\$ (2,150)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224,436	\$ 37,988	\$ 55,416	\$ 778,037	\$ 43,701,113
Receipts:												
Local sources	-	-	-	-	-	22,044	-	-	-	574,676	-	68,829,381
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	81,890,498
Federal sources	224,273	17,115	-	431,019	1,723,636	-	-	-	-	-	-	18,240,642
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	463,096	335,654	-	29,623,525	30,422,275
Total receipts	224,273	17,115	-	431,019	1,723,636	22,044	-	463,096	335,654	574,676	29,623,525	199,382,796
Disbursements:												
Instruction	128,502	16,088	-	237,397	621,184	-	-	-	-	-	-	65,652,126
Support services	103,395	-	16,023	634,476	955,497	-	-	532,131	-	558,833	-	49,195,814
Noninstructional services	4,416	-	-	-	-	-	-	-	-	-	-	6,821,878
Facilities acquisition and construction	-	-	-	-	55,457	-	-	-	-	14,137	-	12,257,942
Debt services	-	-	-	-	-	-	-	-	-	-	-	14,258,405
Nonprogrammed charges	-	-	-	-	103,246	-	-	-	325,610	-	29,640,231	50,730,153
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	236,313	16,088	16,023	871,873	1,735,384	-	-	532,131	325,610	572,970	29,640,231	198,916,318
Excess (deficiency) of receipts over disbursements	(12,040)	1,027	(16,023)	(440,854)	(11,748)	22,044	-	(69,035)	10,044	1,706	(16,706)	466,478
Other financing sources (uses)												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	21,381,491
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	227,875
Transfers in	-	-	-	-	-	-	-	-	-	-	-	470,033
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(470,033)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	21,609,366
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(12,040)	1,027	(16,023)	(440,854)	(11,748)	22,044	-	(69,035)	10,044	1,706	(16,706)	22,075,844
Cash and investments - ending	\$ (46,252)	\$ (1,123)	\$ (16,023)	\$ (440,854)	\$ (11,748)	\$ 22,044	\$ -	\$ 155,401	\$ 48,032	\$ 57,122	\$ 761,331	\$ 65,776,957

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 1,821,959	\$ 408,315

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF LEASES AND DEBT
June 30, 2021

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
THE BANK OF NEW YORK	DISTRICT WIDE 2019	\$ 540,250	6/30/2020	12/31/2027
THE BANK OF NEW YORK	LEARNING CENTER	2,525,375	7/15/2019	12/31/2023
THE BANK OF NEW YORK	2020A MIDDLE SCHOOLS	180,200	6/30/2021	12/31/2028
THE BANK OF NEW YORK	2020B HIGH SCHOOL	<u>154,050</u>	6/30/2021	12/31/2028
Total governmental activities		<u>3,399,875</u>		
Total of annual lease payments		<u>\$ 3,399,875</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
General Obligation Bonds	DISTRICT WIDE	\$ 6,805,000	\$ 2,842,725
General Obligation Bonds	GO 2020A ELE/AUX	4,700,000	674,450
General Obligation Bonds	GO 2020B Reimb	5,030,000	495,096
General Obligation Bonds	GO BOND 2019	2,735,000	813,690
General Obligation Bonds	TECHNOLOGY	<u>6,520,000</u>	<u>3,369,975</u>
Total governmental activities		<u>25,790,000</u>	<u>8,195,936</u>
Totals		<u>\$ 25,790,000</u>	<u>\$ 8,195,936</u>

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF CAPITAL ASSETS
June 30, 2021

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 8,077,060
Buildings	421,122,973
Improvements other than buildings	36,718,842
Machinery, equipment, and vehicles	28,971,032
Construction in progress	<u>2,003,150</u>
 Total governmental activities	 <u>496,893,057</u>
 Total capital assets	 <u>\$ 496,893,057</u>

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
STATE REPORTING INFORMATION
July 1, 2019 - June 30, 2021

Financial Statement and Accompanying Notes:

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

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

Indiana Department of Education Reporting:

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

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

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

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period July 1, 2019 through June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-19 to 06-30-21
<u>Department of Agriculture</u>						
Child Nutrition Cluster	Indiana Department of Education					
School Breakfast Program		10.553	FY2020, FY2021	\$ 1,453,746	\$ -	\$ 1,453,746
National School Lunch Program		10.555	FY2020, FY2021	3,028,161	-	3,028,161
Summer Food Service Program for Children		10.559	FY2020, FY2021	1,622,600	7,434,318	9,056,918
Commodities		10.559	FY2020, FY2021	737,594	629,980	1,367,574
Total - Child Nutrition Cluster				<u>6,842,101</u>	<u>8,064,298</u>	<u>14,906,399</u>
Child and Adult Care Food Program CACFP	Indiana Department of Education	10.558	FY2020, FY2021	1,023,458	96,954	1,120,412
Total - Department of Agriculture				<u>7,865,559</u>	<u>8,161,252</u>	<u>16,026,811</u>
<u>Department of Justice</u>						
BVP Bulletproof Vest Partnership	Direct Grant					
Bulletproof Vest Partnership		16.607	FY 2018 BVP	2,228	-	2,228
Total - BVP Bulletproof Vest Partnership				<u>2,228</u>	<u>-</u>	<u>2,228</u>
Total - Department of Justice				<u>2,228</u>	<u>-</u>	<u>2,228</u>
<u>Department of Labor</u>						
Youthbuild	Direct Grant					
Youth Career Connect		17.274	25415-14-60-A18	149,707	-	149,707
Total - Department of Labor				<u>149,707</u>	<u>-</u>	<u>149,707</u>
<u>Department of Education</u>						
Special Education Cluster (IDEA)	Indiana Department of Education					
Special Education Grants to States						
IDEA-Part B		84.027	18611-067-PN01	247,197	-	247,197
IDEA-Part B		84.027	19611-067-PN01	1,055,436	671,065	1,726,501
IDEA-Part B		84.027	20611-070-PN01	-	2,107,512	2,107,512
IDEA-Part B		84.027	21611-070-PN01	-	702,291	702,291
Total - Special Education Grants to States				<u>1,302,633</u>	<u>3,480,868</u>	<u>4,783,501</u>

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the period July 1, 2019 through June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-19 to 06-30-21
Special Education Preschool Grants	Indiana Department of Education					
IDEA-Preschool		84.173	18619-067-PN01	\$ 3,521	\$ -	\$ 3,521
IDEA-Preschool		84.173	19619-067-PN01	22,228	20,890	43,118
IDEA-Preschool		84.173	20619-070-PN01	-	68,839	68,839
Total - Special Education Preschool Grants				<u>25,749</u>	<u>89,729</u>	<u>115,478</u>
Total - Special Education Cluster (IDEA)				<u>1,328,382</u>	<u>3,570,597</u>	<u>4,898,979</u>
Title I Grants to Local Educational Agencies	Indiana Department of Education					
Title I, Part A		84.010	S010A180014	828,154	-	828,154
Title I, Part A		84.010	S010A190014	1,884,074	1,061,622	2,945,696
Title I, Part A		84.010	S010A200014	-	2,353,548	2,353,548
Total - Title I Grants to Local Educational Agencies				<u>2,712,228</u>	<u>3,415,170</u>	<u>6,127,398</u>
Career and Technical Education-Basic Grants to States	Indiana Department of Education					
Perkins Assessment Grant		84.048	20-0512-A24A	-	2,450	2,450
Perkins Pilot Program Planning Grant		84.048	20-0512-PP28	-	642	642
Perkins Vocational Education		84.048	19-4700-5350	101,896	-	101,896
Perkins Vocational Education		84.048	20-0512-5350	97,744	119,517	217,261
Perkins Vocational Education		84.048	21-0512-5350	-	115,424	115,424
Perkins Summer Expansion		84.048	19A-4700-5350	26,167	-	26,167
Perkins Summer Bridge Program		84.048	20-0512-SB24A	-	16,886	16,886
Total - Career and Technical Education-Basic Grants to States				<u>225,807</u>	<u>254,919</u>	<u>480,726</u>
School Safety National Activities	Direct Grant					
Project Prevent		84.184	S184M140038	925,353	789,758	1,715,111
Education for Homeless Children and Youth	Indiana Department of Education					
McKinney Vento Homeless		84.196	700S196A170015	35,025	-	35,025
McKinney Vento Homeless		84.196	700S196A190015	41,982	62,335	104,317
McKinney Vento Homeless		84.196	700S196A200015	-	36,235	36,235
Total - Education for Homeless Children & Youth				<u>77,007</u>	<u>98,570</u>	<u>175,577</u>
Twenty-First Century Community Learning Centers	Indiana Department of Education					
21st CCLC Cohort 8		84.287	A58-8-18DL-4508 S287C170014	83,686	-	83,686
21st CCLC Cohort 8		84.287	A58-8-18DL-4508 S287C200014	-	112,782	112,782
21st CCLC Cohort 8		84.287	A58-9-19DL-0044 S287C180014	170,437	81,226	251,663
Total - Twenty-First Century Community Learning Centers				<u>254,123</u>	<u>194,008</u>	<u>448,131</u>

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period July 1, 2019 through June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-19 to 06-30-21
English Language Acquisition State Grants	Indiana Department of Education					
Title III, Part A		84.365	01118-063-PN01	\$ 40,749	\$ -	\$ 40,749
Title III, Part A		84.365	01119-064-PN01	77,067	10,321	87,388
Title III, Part A		84.365	S365A190014	121,112	73,692	194,804
Title III, Part A		84.365	S365A200014	-	140,259	140,259
Title III Immigrant Influx		84.365	01119-006-FLUX	4,673	6,864	11,537
Title III Immigrant Influx		84.365	01120-007-FLUX	-	10,251	10,251
Total - English Language Acquisition State Grants				<u>243,601</u>	<u>241,387</u>	<u>484,988</u>
Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II, Part A		84.367	S367A170013	332,190	-	332,190
Title II, Part A		84.367	S367A180013	89,972	340,795	430,767
Title II, Part A		84.367	S367A190013	-	139,877	139,877
Total - Supporting Effective Instruction State Grants				<u>422,162</u>	<u>480,672</u>	<u>902,834</u>
Student Support and Academic Enrichment Grants	Indiana Department of Education					
Title IV, Part A		84.424	S424A170015	83,282	-	83,282
Title IV, Part A		84.424	S424A180015	147,162	67,104	214,266
Title IV, Part A		84.424	S424A190015	-	108,316	108,316
Total - Student Support and Academic Enrichment Grants				<u>230,444</u>	<u>175,420</u>	<u>405,864</u>
COVID-19 - Education Stabilization Fund	Indiana Department of Education					
Governor's Emergency Education Relief (GEER) Fund		84.425C	S425C200018		431,019	431,019
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425D	S425D200013	-	1,723,636	1,723,636
Total - COVID-19 - Education Stabilization Fund				<u>-</u>	<u>2,154,655</u>	<u>2,154,655</u>
Total - Department of Education				<u>6,419,107</u>	<u>11,375,156</u>	<u>17,794,263</u>
<u>Social Security Administration</u>						
Disability Insurance/SSI Cluster	Direct Grant					
Social Security Disability Insurance		96.001	FY2020, FY2021	28	2,828	2,856
Total - Social Security Administration				<u>28</u>	<u>2,828</u>	<u>2,856</u>
Total federal awards expended				<u>\$ 14,436,629</u>	<u>\$ 19,539,236</u>	<u>\$ 33,975,865</u>

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

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period of July 1, 2019 to June 30, 2021

NOTE 1 - BASIS OF PRESENTATION

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the period of July 1, 2019 to June 30, 2021. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

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

B. Other Significant Accounting Policies

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

NOTE 2 - INDIRECT COST RATE

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

NOTE 3 - OTHER INFORMATION

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

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

Those Charged with Governance
Metropolitan School District of Pike Township
Marion 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 Metropolitan School District of Pike Township ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2021 and for the period July 1, 2019 to June 30, 2021 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated May 23, 2023.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

(Continued)

Report on Compliance and Other Matters

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

Purpose of this Report

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

Crowe LLP
Crowe LLP

Indianapolis, Indiana
May 23, 2023

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

Those Charged with Governance
Metropoliation School District of Pike Township
Marion County, Indiana

Report on Compliance for Each Major Federal Program

Unmodified and Disclaimer of Opinions

We have audited the Metropolitan School District of Pike Township’s (School Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the School Corporation’s Title I Grants to Local Educational Agencies, Special Education Cluster, School Safely National Activities, and Education Stabilization Fund, for the period of July 1, 2019 to June 30, 2021; and we were engaged to audit the School Corporation’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Child Nutrition Cluster and Child and Adult Care Food Program, for the period of July 1, 2019 to June 30, 2021. The School Corporation’s major federal programs are identified in the Summary of Opinions section of our report.

Summary of Opinions

<u>Major Federal Program</u>	<u>Type of Opinion</u>
Child Nutrition Cluster	Disclaimer
Child and Adult Care Food Program	Disclaimer
Title I Grants to Local Educational Agencies	Unmodified
Special Education Cluster	Unmodified
School Safely National Activities	Unmodified
COVID-19 – Education Stabilization Fund	Unmodified

Disclaimer of Opinion on the Child Nutrition Cluster and Child and Adult Care Food Program

We do not express an opinion on the School Corporation’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Child Nutrition Cluster and the Child and Adult Care Food Program. Because of the significance of the matter described in the Basis for Disclaimer of Opinion on Child Nutrition Cluster and Child and Adult Care Food Program section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on the Child Nutrition Cluster and the Child and Adult Care Food Program.

Unmodified Opinion on the Title I Grants to Local Educational Agencies, Special Education Cluster, School Safely National Activities, and Education Stabilization Fund

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Title I Grants to Local Educational Agencies, Special Education Cluster, School Safely National Activities, and Education Stabilization Fund for the period of July 1, 2019 to June 30, 2021.

(Continued)

Basis for Disclaimer of Opinion on the Child Nutrition Cluster and Child and Adult Care Food Program

As described in the accompanying schedule of findings and questioned costs in findings 2021-001 and 2021-002, due to an incomplete but ongoing forensic audit, we were unable to obtain audit evidence supporting the School Corporation's compliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, and Procurement and Suspension and Debarment compliance requirements applicable to the Child Nutrition Cluster and Child and Adult Care Food Program. As a result of these matters, we were unable to determine whether the School Corporation complied with the requirements applicable to the Child Nutrition Cluster and Child and Adult Care Food program. If the scope limitation were resolved, we would have otherwise issued an Adverse opinion on the Child Nutrition Cluster and the Child and Adult Care Food Program due to the material and pervasive nature of the noncompliance noted in findings 2021-001 and 2021-002.

Basis for Unmodified Opinions on Each Other Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Auditor's Responsibilities for the Audit of Compliance for the Child Nutrition Cluster and the Child and Adult Care Food Program

Our responsibility is to conduct an audit of compliance in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion on the Child Nutrition Cluster and Child and Adult Care food Program section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance.

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

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

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

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

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

Other Matters

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

Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002, and 2021-003, 2021-004, 2021-005, and 2021-006 to be material weaknesses.

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

Our audit of the other major federal programs, Title I Grants to Local Educational Agencies, the Special Education Cluster, School Safety National Activities, and the Education Stabilization Fund, was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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


Crowe LLP

Indianapolis, Indiana
May 23, 2023

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the period of July 1, 2019 to June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statement

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

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

Type of auditor’s report issued on compliance for major programs:

<u>Major Federal Program</u>	<u>Type of Opinion</u>
Child Nutrition Cluster	Disclaimer
Child and Adult Care Food Program	Disclaimer
Title I Grants to Local Educational Agencies	Unmodified
Special Education Cluster	Unmodified
School Safety National Activities	Unmodified
COVID-19 – Education Stabilization Fund	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)? _____ X _____ Yes _____ No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
10.558	Child and Adult Care Food Program
84.010	Title I Grants to Local Educational Agencies
84.027, 84.173	Special Education Cluster
84.184	School Safety National Activities
84.425C, 84.425D	COVID-19 – Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,019,276

Auditee qualified as low-risk auditee? _____ Yes _____ X _____ No

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

FINDING 2021-001

Information on the federal program:

Subject: Child Nutrition Cluster
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program, and Summer Food Service Program for Children
Assistance Listing Number: 10.553, 10.555, 10.559
Federal Award Numbers and Years (Or Other Identifying Number): FY2020, FY2021
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Procurement and Suspension and Debarment
Audit Finding: Material Weakness, Disclaimer Opinion

Criteria: 7 CFR 220.7(e) states in part:

". . . the School Food Authority shall, with respect to participating schools under its jurisdiction: . . .

- (ii) . . . use all revenues received by such food service only for the operation or improvement of that food service . . ."

7 CFR 210.7(c) states in part:

"Reimbursement limitations. To be entitled to reimbursement under this part, each school food authority shall ensure that Claims for Reimbursement are limited to the number of free, reduced price and paid lunches and meal supplements that are served to children eligible for free, reduced price and paid lunches and meal supplements, respectively, for each day of operation. . . ."

7 CFR 210.8(a) states in part:

"Internal controls. The school food authority shall establish internal controls which ensure the accuracy of meal counts prior to the submission of the monthly Claim for Reimbursement. At a minimum, these internal controls shall include: an on-site review of the meal counting and claiming system employed by each school within the jurisdiction of the school food authority; comparisons of daily free, reduced price and paid meal counts against data which will assist in the identification of meal counts in excess of the number of free, reduced price and paid meals served each day to children eligible for such meals; and a system for following up on those meal counts which suggest the likelihood of meal counting problems. . . ."

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

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

FINDING 2021-001 (Continued)

7 CFR 220.7(d) states in part:

"(1) Any school food authority (including a State agency acting in the capacity of a school food authority) may contract with a food service management company to manage its food service operation in one or more of its schools. However, no school or school food authority may contract with a food service management company to operate an a la carte food service unless the company agrees to offer free,

reduced price and paid reimbursable breakfasts to all eligible children. Any school food authority that employs a food service management company in the operation of its nonprofit school food service shall:

- i.) Adhere to the procurement standards specified in § 220.16 when contracting with the food service management company;
- ii.) Ensure that the food service operation is in conformance with the school food authority's agreement under the Program;
- iii.) Monitor the food service operation through periodic on-site visits;
- iv.) Retain control of the quality, extent, and general nature of its food service, and the prices to be charged the children for meals;"

Condition: An effective control was not in place at the School Corporation to review and approve meal counts tracked and submitted for reimbursement by the food service management company to the Indiana Department of Education to ensure compliance with requirements related to the grant agreement and the cash management compliance requirement. There was not an effective control in place to review underlying transaction detail billed by the food service management compliance to verify compliance with Activities Allowed or Unallowed requirements. There was also not an effective control in place to monitor and review the food service management company followed procurement and suspension and debarment regulations.

Cause: The School Corporation relied on the food service management company to operate the food service program without sufficient oversight.

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

Questioned Costs: \$1,299,365 of known questioned costs has been identified and reported. The School Corporation has a repayment plan with the Indiana Department of Education (IDOE) to repay the known questioned.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

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

FINDING 2021-001 (Continued)

Context:

Cash Management

As a result of the COVID-19 pandemic, waivers from the federal government provided free meals to all students through the Summer Food Service Program and allowed meals to be consumed off-site. Due to the changing regulations, the USDA and IDOE required School Corporations to implement an Integrity Plan for any schools providing Grab and Go Meals which includes inquiring of any adult requesting meals without children present as to how many children under the age of 18 would be served. Prior to March 2020, the School Corporation was using a point-of-sale system to record meals served. For March 2020 through June 2021, the School Corporation was authorized by IDOE to utilize a clicker to track meals served. During the summer months of 2021, the School Corporation was also authorized by IDOE to provide meal pickup service on Wednesdays from 3 – 6 p.m. for 5 days' worth of meal for both breakfast and lunch, resulting in 10 meals being served per child under the age of 18 each week.

In June 2021, the Indiana Department of Education performed an unannounced meal site observation and a second, announced meal site review noting several program compliance and administrative issues.

In July 2021, the IDOE performed a targeted review of the Summer Food Service Program for the period of March 2020 through May 2021 noting the following program compliance issues.

- Meals were distributed without ensuring they were going to children ages 18 and younger as required by SFSP regulations.
- Meals were taken off site to be distributed/dropped off at non—approved locations.
- Meals were distributed and claimed on days when no meal service was approved,
- Meals were distributed outside of approved meal service times.
- Some meals were not distributed in household size quantities to the parent or guardian but distributed in bulk to large groups and knowingly transported in unsafe and unsanitary ways.
- Meal count records were incomplete, unsigned, or missing required information.
- Meal production was not adjusted when attendance fluctuations were noted.
- Different menu items were ordered for and distributed to a specific group of individuals that was not the same as the planned menu.
- Menu planning did not consider food inventory on hand and MSD of Pike Township's access to USDA Foods (commodities) to reduce overall food costs.
- Unauthorized donation, distribution, and disposal of foods purchased with federal funds was made without MSD Pike administration knowledge or approval.

The review also noted a lack of administrative oversight of the food service management company contract including the following issues:

- Food service management company representatives were making decisions regarding child nutrition program operations without consulting MSD of Pike Township administration. This practice was ongoing and occurred over several administrations.
- Potential unallowable expenditures were noted in a review of monthly itemized invoices presented to MSD of Pike Township for recent payment. Items for personal consumption of food service management employees such as coffee, energy drinks, donuts, lunches, and even unauthorized travel expenses were presented but are considered unallowable expenditures from the food service account.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

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

FINDING 2021-001 (Continued)

As a result of the IDOE review, a total of \$1,299,365 was disallowed from the Summer Food Service Program. The School Corporation and IDOE have agreed to a repayment plan to repay the disallowed costs identified.

The Indiana Department of Education also noted that the School Corporation should conduct a forensic audit of the food service account for the period of July 1, 2016 through June 30, 2021 and if any discrepancies are noted the audit must expand for further years. Any unallowable expenditures paid through the food service account must be identified and restored and any reports submitted with erroneous information, such as the Child Nutrition Program Annual Financial Report, must be revised. The School Corporation has hired a third party to conduct the forensic audit. As of the date of the disclaimer opinion on the federal program, the forensic audit is ongoing and the final results are unknown.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

During the testing of activities allowed or unallowed and allowed costs/cost principles, we selected 4 monthly invoices from the food service management company during the audit period. We noted there was not an internal control in place by School Corporation personnel to obtain and view the underlying support of transactions charged by the food service management company to verify the transaction was for a business purpose. The School Corporation did not obtain and review source documents, such as invoices or proof of payment for vendor transactions or a schedule of employees, assigned locations, salaries, and hours to be worked for payroll transactions submitted by the food service management company for reimbursement.

We also selected a sample of transactions from the food service management company for meals and entertainment and vendor transactions not related to bulk food purchases which would be indicative of transactions related to personal consumption. It was noted that the food service management company does provide catering and concession services to the School Corporation throughout the school year. During our testing of transactions in this population, we noted transactions which were supported by supporting documentation, but we were unable to trace the transaction to the catering ledgers provided by management to verify the transaction was related to a specific catering and concession event. These transactions included purchases of energy drinks, donuts, lunches, and travel expenses which could be considered unallowable from the food service account.

Procurement and Suspension and Debarment

The School Corporation did not have an internal control in place to monitor the food service management company was following proper procurement standards. School Corporation that contract with a food service management company on a cost reimbursement basis should ensure they are monitoring contracts sufficiently including verifying or reviewing the following:

- The School Corporation should receive contract commits to supply
- Reviewing invoices received from the food service management company compared to amounts paid by the food service management company
- Reviewing contracts for compliance with Buy American
- Verifying return of discounts, rebates, or credit are properly applied to the School Corporation's account

Identification as a repeat finding, if applicable: No.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

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

FINDING 2021-001 (Continued)

Recommendation: It is recommended that the School Corporation hire an internal food service director with strong working knowledge of USDA Child Nutrition Programs to oversee the contract and be the liaison for all decisions made between the food service management company and the School Corporation. Internal controls should be established to document secondary review and approvals of meal counts and reimbursements submitted monthly and perform a detailed review of underlying disbursement transactions billed to the School Corporation by the food service management company as well as procedures to verify and review and verify that the food service management company adheres to procurement standards.

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

FINDING 2021-002

Information on the federal program:

Subject: Child and Adult Care Food Program

Federal Agency: Department of Agriculture

Federal Program: Child and Adult Care Food Program

Assistance Listing Number: 10.558

Federal Award Numbers and Years (Or Other Identifying Number): FY2020, FY2021

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Procurement and Suspension and Debarment

Audit Finding: Material Weakness, Disclaimer Opinion

Criteria: 7 CFR 220.7(e) states in part:

". . . the School Food Authority shall, with respect to participating schools under its jurisdiction: . . .

- (ii) . . . use all revenues received by such food service only for the operation or improvement of that food service . . ."

7 CFR 210.7(c) states in part:

"*Reimbursement limitations.* To be entitled to reimbursement under this part, each school food authority shall ensure that Claims for Reimbursement are limited to the number of free, reduced price and paid lunches and meal supplements that are served to children eligible for free, reduced price and paid lunches and meal supplements, respectively, for each day of operation. . . ."

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

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

FINDING 2021-002 (Continued)

7 CFR 210.8(a) states in part:

"Internal controls. The school food authority shall establish internal controls which ensure the accuracy of meal counts prior to the submission of the monthly Claim for Reimbursement. At a minimum, these internal controls shall include: an on-site review of the meal counting and claiming system employed by each school within the jurisdiction of the school food authority; comparisons of daily free, reduced price and paid meal counts against data which will assist in the identification of meal counts in excess of the number of free, reduced price and paid meals served each day to children eligible for such meals; and a system for following up on those meal counts which suggest the likelihood of meal counting problems. . . ."

7 CFR 220.7(d) states in part:

"(1) Any school food authority (including a State agency acting in the capacity of a school food authority) may contract with a food service management company to manage its food service operation in one or more of its schools. However, no school or school food authority may contract with a food service management company to operate an a la carte food service unless the company agrees to offer free, reduced price and paid reimbursable breakfasts to all eligible children. Any school food authority that employs a food service management company in the operation of its nonprofit school food service shall:

- i.) Adhere to the procurement standards specified in § 220.16 when contracting with the food service management company;
- ii.) Ensure that the food service operation is in conformance with the school food authority's agreement under the Program;
- iii.) Monitor the food service operation through periodic on-site visits;
- iv.) Retain control of the quality, extent, and general nature of its food service, and the prices to be charged the children for meals;"

Condition: An effective control was not in place at the School Corporation to review and approve meal counts tracked and submitted for reimbursement by the food service management company to the Indiana Department of Education to ensure compliance with requirements related to the grant agreement and the cash management compliance requirement. There was not an effective control in place to review underlying transaction detail billed by the food service management compliance to verify compliance with Activities Allowed or Unallowed requirements. There was also not an effective control in place to monitor and review the food service management company followed procurement and suspension and debarment regulations.

Cause: The School Corporation relied on the food service management company to operate the food service program without sufficient oversight.

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

Questioned Costs: \$623,724 of known questioned costs has been identified and reported. The School Corporation has a repayment plan with the Indiana Department of Education (IDOE) to repay the known questioned.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

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

FINDING 2021-002 (Continued)

Context:

Cash Management

As a result of the COVID-19 pandemic, waivers from the federal government provided free meals to all students through the Summer Food Service Program and allowed meals to be consumed off-site. Due to the changing regulations, the USDA and IDOE required School Corporations to implement an Integrity Plan for any schools providing Grab and Go Meals which includes inquiring of any adult requesting meals without children present as to how many children under the age of 18 would be served. Prior to March 2020, the School Corporation was using a point-of-sale system to record meals served. For March 2020 through June 2021, the School Corporation was authorized by IDOE to utilize a clicker to track meals served. During the summer months of 2021, the School Corporation was also authorized by IDOE to provide meal pickup service on Wednesdays from 3 – 6 p.m. for 5 days' worth of meal for both breakfast and lunch, resulting in 10 meals being served per child under the age of 18 each week.

In June 2021, the Indiana Department of Education performed an unannounced meal site observation and a second announced meal site review noting several program compliance and administrative issues.

In July 2021, the IDOE performed a targeted review of the Summer Food Service Program for the period of March 2020 through May 2021 noting the following program compliance issues.

- Meals were distributed without ensuring they were going to children ages 18 and younger as required by SFSP regulations.
- Meals were taken off site to be distributed/dropped off at non—approved locations.
- Meals were distributed and claimed on days when no meal service was approved,
- Meals were distributed outside of approved meal service times.
- Some meals were not distributed in household size quantities to the parent or guardian but distributed in bulk to large groups and knowingly transported in unsafe and unsanitary ways.
- Meal count records were incomplete, unsigned, or missing required information.
- Meal production was not adjusted when attendance fluctuations were noted.
- Different menu items were ordered for and distributed to a specific group of individuals that was not the same as the planned menu.
- Menu planning did not consider food inventory on hand and MSD of Pike Township's access to USDA Foods (commodities) to reduce overall food costs.
- Unauthorized donation, distribution, and disposal of foods purchased with federal funds was made without MSD Pike administration knowledge or approval.

The review also noted a lack of administrative oversight of the food service management company contract including the following issues:

- Food service management company representatives were making decisions regarding child nutrition program operations without consulting MSD of Pike Township administration. This practice was ongoing and occurred over several administrations.
- Potential unallowable expenditures were noted in a review of monthly itemized invoices presented to MSD of Pike Township for recent payment. Items for personal consumption of food service management employees such as coffee, energy drinks, donuts, lunches, and even unauthorized travel expenses were presented but are considered unallowable expenditures from the food service account.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

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

FINDING 2021-002 (Continued)

As a result of the review, a total of \$623,724 was disallowed for unsupported meal claims from September 2020 through May 2021 from the Child and Adult Care Food Program (CACFP) for At-Risk suppers reimbursed through the CACFP program. The School Corporation and IDOE have agreed to a repayment plan to repay the disallowed costs identified.

The Indiana Department of Education also noted that the School Corporation should conduct a forensic audit of the food service account for the period of July 1, 2016 through June 30, 2021 and if any discrepancies are noted the audit must expand for further years. Any unallowable expenditures paid through the food service account must be identified and restored and any reports submitted with erroneous information, such as the Child Nutrition Program Annual Financial Report, must be revised. The School Corporation has hired a third party to conduct the forensic audit. As of the date of the disclaimer opinion on the federal program, the forensic audit is ongoing and the final results are unknown.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

During the testing of activities allowed or unallowed and allowed costs/cost principles, we selected 4 monthly invoices from the food service management company during the audit period. We noted there was not an internal control in place by School Corporation personnel to obtain and view the underlying support of transactions charged by the food service management company to verify the transaction was for a business purpose. The School Corporation did not obtain and review source documents, such as invoices or proof of payment for vendor transactions or a schedule of employees, assigned locations, salaries, and hours to be worked for payroll transactions submitted by the food service management company for reimbursement.

We also selected a sample of transactions from the food service management company for meals and entertainment and vendor transactions not related to bulk food purchases which would be indicative of transactions related to personal consumption. It was noted that the food service management company does provide catering and concession services to the School Corporation throughout the school year. During our testing of transactions in this population, we noted transactions which were supported by supporting documentation, but we were unable to trace the transaction to the catering ledgers provided by management to verify the transaction was related to a specific catering and concession event. These transactions included purchases of energy drinks, donuts, lunches, and travel expenses which could be considered unallowable from the food service account.

Procurement and Suspension and Debarment

The School Corporation did not have a monitoring control in place to ensure the food service management company was following proper procurement standards. School Corporation's that contract with a food service management company on a cost reimbursement basis should ensure they are monitoring contracts sufficiently including verifying or reviewing the following:

- The School Corporation should receive contract commits to supply
- Reviewing invoices received from the food service management company compared to amounts paid by the food service management company
- Reviewing contracts for compliance with Buy American
- Verifying return of discounts, rebates, or credit are properly applied to the School Corporation's account

Identification as a repeat finding, if applicable: No.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

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

FINDING 2021-002 (Continued)

Recommendation: It is recommended that the School Corporation hire an internal food service director with strong working knowledge of USDA Child Nutrition Programs to oversee the contract and be the liaison for all decisions made between the food service management company and the School Corporation. Internal controls should be established to document secondary review and approvals of meal counts and reimbursements submitted monthly and perform a detailed review of underlying disbursement transactions billed to the School Corporation by the food service management company as well as procedures to verify and review and verify that the food service management company adheres to procurement standards.

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

FINDING 2021-003

Information on the federal program:

Subject: Child Nutrition Cluster –Suspension and Debarment

Federal Agency: Department of Agriculture

Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children

Assistance Listing Number: 10.553, 10.555, 10.559

Federal Award Numbers and Years (Or Other Identifying Number): FY2020, FY2021

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Material Weakness

Criteria: 2 CFR 200.303 states in part:

"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). . . ."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking the SAM Exclusions; or

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

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

FINDING 2021-003 (Continued)

- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

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

Cause: The School Corporation's management had not developed a system of internal controls that would have ensured compliance with the Procurement and Suspension and Debarment compliance requirement.

Effect: The failure to establish internal controls enabled noncompliance to go undetected. The failure to comply with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs: There were no questioned costs identified.

Context: During the audit period, the School Corporation had purchases over \$25,000 from five vendors charged to Fund 0800 – School Lunch Fund which requires suspension and debarment procedures. For one of two vendors selected for testing, there was no evidence provided to verify that the vendor was checked for suspension and debarment prior to entering into the transaction. The total amount disbursed to the vendor during the audit period was \$67,127.

Identification as a repeat finding, if applicable: Yes, See Finding 2019-008.

Recommendation: We recommended that the School Corporation's management establish and implement control procedures to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement. This should include performing a suspension and debarment check which is documented prior to entering into the transaction.

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

FINDING 2021-004

Information on the federal program:

Subject: Child and Adult Care Food Program – Suspension and Debarment
Federal Agency: Department of Agriculture
Federal Program: Child and Adult Care Food Program
Assistance Listing Number: 10.558
Federal Award Numbers and Years (Or Other Identifying Number): FY2020, FY2021
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Material Weakness

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

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

FINDING 2021-004 (Continued)

Criteria: 2 CFR 200.303 states in part:

"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). . . ."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the Child and Adult Care Food Program and Procurement and Suspension and Debarment compliance requirements.

Cause: The School Corporation's management had not developed a system of internal controls that would have ensured compliance with the Procurement and Suspension and Debarment compliance requirement.

Effect: The failure to establish internal controls enabled noncompliance to go undetected. The failure to comply with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs: There were no questioned costs identified.

Context: During the audit period, the School Corporation had purchases over \$25,000 from five vendors charged to Fund 0800 – School Lunch Fund which requires suspension and debarment procedures. For one of two vendors selected for testing, there was no evidence provided to verify that the vendor was checked for suspension and debarment prior to entering into the transaction. The total amount disbursed to the vendor during the audit period was \$67,127.

Identification as a repeat finding, if applicable: Yes, See Finding 2019-009.

Recommendation: We recommended that the School Corporation's management establish and implement control procedures to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement. This should include performing a suspension and debarment check which is documented prior to entering into the transaction.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

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

FINDING 2021-004 (Continued)

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

FINDING 2021-005

Information on the federal program:

Subject: Special Education Cluster (IDEA) – Suspension and Debarment
Federal Agency: Department of Education
Federal Program: Special Education Grants to States, Special Education Preschool Grants
Assistance Listing Numbers: 84.027, 84.173
Federal Award Numbers and Years (Or Other Identifying Number): 18611-067-PN01, 19611-067-PN01, 20611-070-PN01, 21611-070-PN01, 18619-067-PN01, 19619-067-PN01, 20619-070-PN01
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Material Weakness

Criteria: 2 CFR 200.303 states in part:

"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). . . ."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

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 Procurement and Suspension and Debarment compliance requirements.

Cause: The School Corporation's management had not developed a system of internal controls that would have ensured compliance with the Procurement and Suspension and Debarment compliance requirement.

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

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

FINDING 2021-005 (Continued)

Effect: The failure to establish internal controls enabled noncompliance to go undetected. The failure to comply with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs: There were no questioned costs identified.

Context: During the audit period, the School Corporation had purchases over \$25,000 from five vendors charged to the Special Education Cluster grants which requires suspension and debarment procedures. For the vendor selected for testing, there was no evidence provided to verify that the vendor was checked for suspension and debarment prior to entering into the transaction. The total amount disbursed to the vendor during the audit period was \$125,636.

Identification as a repeat finding, if applicable: Yes, See Finding 2019-006.

Recommendation: We recommended that the School Corporation's management establish and implement control procedures to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement. This should include performing a suspension and debarment check which is documented prior to entering into the transaction.

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

FINDING 2021-006

Information on the federal program:

Subject: School Safety National Activities - Allowable Costs/Cost Principles
Federal Agency: Department of Education
Federal Program: School Safety National Activities
Assistance Listing Number: 84.184
Federal Award Number and Year (or Other Identifying Number): S184M140038
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness

Criteria: 2 CFR 200.303 states in part:

"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). . . ."

(Continued)

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the period of July 1, 2019 to June 30, 2021

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

FINDING 2021-006 (Continued)

2 CFR 200.430(i) states in part:

"*Standards for Documentation of Personnel Expenses* (1) 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) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities; . . .
- (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: Effective controls were not in place to ensure that only applicable employees were paid from program funds. The School Corporation did not maintain proper time records for all full and part-time employees paid from the School Safety National Activities grant.

Cause: Management had not developed a system of internal controls to ensure compliance with the Allowable Costs/Cost Principles compliance requirement identified above.

Effect: The failure to establish internal controls enabled noncompliance to go undetected. The failure to comply with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs: There were no questioned costs identified.

Context: During the testing of activities allowed or unallowed, we selected six pay periods during the audit period and noted the School Corporation did not maintain time and effort logs or semi-annual certifications for all full and part time employees paid from the grant.

Identification as a repeat finding, if applicable: Yes, See Finding 2019-001.

Recommendation: We recommended that the School Corporation's management establish controls related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. Time and Effort Logs and Semi-Annual Certifications should be maintained to support employees paid from the grant.

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



METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP

Administrative Service Center

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*Greg A. Foster, CPA
Chief Financial Officer*

CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2021

FINDING 2021-001

Information on the federal program:

Subject: Child Nutrition Cluster

Federal Agency: Department of Agriculture

Federal Program: School Breakfast Program, National School Lunch Program, and Summer Food Service Program for Children

Assistance Listing Number: 10.553, 10.555, 10.559

Federal Award Numbers and Years (Or Other Identifying Number): FY2020, FY2021

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Procurement and Suspension and Debarment

Audit Finding: Material Weakness, Disclaimer Opinion

Condition: An effective control was not in place at the School Corporation to review and approve meal counts tracked and submitted for reimbursement by the food service management company to the Indiana Department of Education to ensure compliance with requirements related to the grant agreement and the cash management compliance requirement. There was not an effective control in place to review underlying transaction detail billed by the food service management compliance to verify compliance with Activities Allowed or Unallowed requirements. There was also not an effective control in place to monitor and review the food service management company followed procurement and suspension and debarment regulations.

Context:

Cash Management

As a result of the COVID-19 pandemic, waivers from the federal government provided free meals to all students through the Summer Food Service Program and allowed meals to be consumed off-site. Due to the changing regulations, the USDA and IDOE required School Corporations to implement an Integrity Plan for any schools providing Grab and Go Meals which includes inquiring of any adult requesting meals without children present as to how many children under the age of 18 would be served. Prior to March 2020, the School Corporation was using a point-of-sale system to record meals served. For March 2020 through June 2021, the School Corporation was authorized by IDOE to utilize a clicker to track meals served. During the summer months of 2021, the School Corporation was also authorized by IDOE to provide meal pickup service on Wednesdays from 3 – 6 p.m. for 5 days' worth of meal for both breakfast and lunch, resulting in 10 meals being served per child under the age of 18 each week.

In June 2021, the Indiana Department of Education performed an unannounced meal site observation and a second, announced meal site review noting several program compliance and administrative issues.

In July 2021, the IDOE performed a targeted review of the Summer Food Service Program for the period of March 2020 through May 2021 noting the following program compliance issues.

- Meals were distributed without ensuring they were going to children ages 18 and younger as required by SFSP regulations.
- Meals were taken off site to be distributed/dropped off at non—approved locations.
- Meals were distributed and claimed on days when no meal service was approved,
- Meals were distributed outside of approved meal service times.

- Some meals were not distributed in household size quantities to the parent or guardian but distributed in bulk to large groups and knowingly transported in unsafe and unsanitary ways.
- Meal count records were incomplete, unsigned, or missing required information.
- Meal production was not adjusted when attendance fluctuations were noted.
- Different menu items were ordered for and distributed to a specific group of individuals that was not the same as the planned menu.
- Menu planning did not consider food inventory on hand and MSD of Pike Township's access to USDA Foods (commodities) to reduce overall food costs.
- Unauthorized donation, distribution, and disposal of foods purchased with federal funds was made without MSD Pike administration knowledge or approval.

The review also noted a lack of administrative oversight of the food service management company contract including the following issues:

- Food service management company representatives were making decisions regarding child nutrition program operations without consulting MSD of Pike Township administration. This practice was ongoing and occurred over several administrations.
- Potential unallowable expenditures were noted in a review of monthly itemized invoices presented to MSD of Pike Township for recent payment. Items for personal consumption of food service management employees such as coffee, energy drinks, donuts, lunches, and even unauthorized travel expenses were presented but are considered unallowable expenditures from the food service account.

As a result of the IDOE review, a total of \$1,299,365 was disallowed from the Summer Food Service Program. The School Corporation and IDOE have agreed to a repayment plan to repay the disallowed costs identified.

The Indiana Department of Education also noted that the School Corporation should conduct a forensic audit of the food service account for the period of July 1, 2016 through June 30, 2021 and if any discrepancies are noted the audit must expand for further years. Any unallowable expenditures paid through the food service account must be identified and restored and any reports submitted with erroneous information, such as the Child Nutrition Program Annual Financial Report, must be revised. The School Corporation has hired a third party to conduct the forensic audit. As of the date of the disclaimer opinion on the federal program, the forensic audit is ongoing and the final results are unknown.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

During the testing of activities allowed or unallowed and allowed costs/cost principles, we selected 4 monthly invoices from the food service management company during the audit period. We noted there was not an internal control in place by School Corporation personnel to obtain and view the underlying support of transactions charged by the food service management company to verify the transaction was for a business purpose. The School Corporation did not obtain and review source documents, such as invoices or proof of payment for vendor transactions or a schedule of employees, assigned locations, salaries, and hours to be worked for payroll transactions submitted by the food service management company for reimbursement.

We also selected a sample of transactions from the food service management company for meals and entertainment and vendor transactions not related to bulk food purchases which would be indicative of transactions related to personal consumption. It was noted that the food service management company does provide catering and concession services to the School Corporation throughout the school year. During our testing of transactions in this population, we noted transactions which were supported by supporting documentation, but we were unable to trace the transaction to the catering ledgers provided by management to verify the transaction was related to a specific catering and concession event. These transactions included purchases of energy drinks, donuts, lunches, and travel expenses which could be considered unallowable from the food service account.

Procurement and Suspension and Debarment

The School Corporation did not have an internal control in place to monitor the food service management company was following proper procurement standards. School Corporation that contract with a food service management company on a cost reimbursement basis should ensure they are monitoring contracts sufficiently including verifying or reviewing the following:

- The School Corporation should receive contract commits to supply
- Reviewing invoices received from the food service management company compared to amounts paid by the food service management company
- Reviewing contracts for compliance with Buy American
- Verifying return of discounts, rebates, or credit are properly applied to the School Corporation's account

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. MSD of Pike Township (Pike) agrees during the audit period effective controls were not in place to review and approve meal counts tracked and submitted for reimbursement, review underlying transaction detail billed, nor monitor and review the Food Service Management Company (FSMC) followed procurement and suspension and debarment regulations. Pike has increased the Business Office oversight of the Food Service Management Company (FSMC). Pike has hired a Food Service Financial Specialist to provide more the detailed review of invoices and operations ledger and the underlying transaction details. Additionally, effective October 2022, MSD of Pike Township hired a Director of Food Service to provide oversight of the Food Service Management Company (FSMC) including but not limited to meal counts, site audits, and compliance with procurement regulations.

Responsible Party and Timeline for Completion: Greg A. Foster, Chief Financial Officer, will oversee the corrective action plan which was implemented during fiscal year 2023.

FINDING 2021-002

Information on the federal program:

Subject: Child and Adult Care Food Program
Federal Agency: Department of Agriculture
Federal Program: Child and Adult Care Food Program
Assistance Listing Number: 10.558
Federal Award Numbers and Years (Or Other Identifying Number): FY2020, FY2021
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Procurement and Suspension and Debarment
Audit Finding: Material Weakness, Disclaimer Opinion

Condition: An effective control was not in place at the School Corporation to review and approve meal counts tracked and submitted for reimbursement by the food service management company to the Indiana Department of Education to ensure compliance with requirements related to the grant agreement and the cash management compliance requirement. There was not an effective control in place to review underlying transaction detail billed by the food service management compliance to verify compliance with Activities Allowed or Unallowed requirements. There was also not an effective control in place to monitor and review the food service management company followed procurement and suspension and debarment regulations.

Context:

Cash Management

As a result of the COVID-19 pandemic, waivers from the federal government provided free meals to all students through the Summer Food Service Program and allowed meals to be consumed off-site. Due to the changing regulations, the USDA and IDOE required School Corporations to implement an Integrity Plan for any schools providing Grab and Go Meals which includes inquiring of any adult requesting meals without children present as to how many children under the age of 18 would be served. Prior to March 2020, the School Corporation was using a point-of-sale system to record meals served. For March 2020 through June 2021, the School Corporation was authorized by IDOE to utilize a clicker to track meals served. During the summer months of 2021, the School Corporation was also authorized by IDOE to provide meal pickup service on Wednesdays from 3 – 6 p.m. for 5 days' worth of meal for both breakfast and lunch, resulting in 10 meals being served per child under the age of 18 each week.

In June 2021, the Indiana Department of Education performed an unannounced meal site observation and a second announced meal site review noting several program compliance and administrative issues.

In July 2021, the IDOE performed a targeted review of the Summer Food Service Program for the period of March 2020 through May 2021 noting the following program compliance issues.

- Meals were distributed without ensuring they were going to children ages 18 and younger as required by SFSP regulations.
- Meals were taken off site to be distributed/dropped off at non—approved locations.
- Meals were distributed and claimed on days when no meal service was approved,
- Meals were distributed outside of approved meal service times.
- Some meals were not distributed in household size quantities to the parent or guardian but distributed in bulk to large groups and knowingly transported in unsafe and unsanitary ways.
- Meal count records were incomplete, unsigned, or missing required information.
- Meal production was not adjusted when attendance fluctuations were noted.
- Different menu items were ordered for and distributed to a specific group of individuals that was not the same as the planned menu.
- Menu planning did not consider food inventory on hand and MSD of Pike Township's access to USDA Foods (commodities) to reduce overall food costs.
- Unauthorized donation, distribution, and disposal of foods purchased with federal funds was made without MSD Pike administration knowledge or approval.

The review also noted a lack of administrative oversight of the food service management company contract including the following issues:

- Food service management company representatives were making decisions regarding child nutrition program operations without consulting MSD of Pike Township administration. This practice was ongoing and occurred over several administrations.

Potential unallowable expenditures were noted in a review of monthly itemized invoices presented to MSD of Pike Township for recent payment. Items for personal consumption of food service management employees such as coffee, energy drinks, donuts, lunches, and even unauthorized travel expenses were presented but are considered unallowable expenditures from the food service account.

As a result of the review, a total of \$623,724 was disallowed for unsupported meal claims from September 2020 through May 2021 from the Child and Adult Care Food Program (CACFP) for At-Risk

suppers reimbursed through the CACFP program. The School Corporation and IDOE have agreed to a repayment plan to repay the disallowed costs identified.

The Indiana Department of Education also noted that the School Corporation should conduct a forensic audit of the food service account for the period of July 1, 2016 through June 30, 2021 and if any discrepancies are noted the audit must expand for further years. Any unallowable expenditures paid through the food service account must be identified and restored and any reports submitted with erroneous information, such as the Child Nutrition Program Annual Financial Report, must be revised. The School Corporation has hired a third party to conduct the forensic audit. As of the date of the disclaimer opinion on the federal program, the forensic audit is ongoing and the final results are unknown.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

During the testing of activities allowed or unallowed and allowed costs/cost principles, we selected 4 monthly invoices from the food service management company during the audit period. We noted there was not an internal control in place by School Corporation personnel to obtain and view the underlying support of transactions charged by the food service management company to verify the transaction was for a business purpose. The School Corporation did not obtain and review source documents, such as invoices or proof of payment for vendor transactions or a schedule of employees, assigned locations, salaries, and hours to be worked for payroll transactions submitted by the food service management company for reimbursement.

We also selected a sample of transactions from the food service management company for meals and entertainment and vendor transactions not related to bulk food purchases which would be indicative of transactions related to personal consumption. It was noted that the food service management company does provide catering and concession services to the School Corporation throughout the school year. During our testing of transactions in this population, we noted transactions which were supported by supporting documentation, but we were unable to trace the transaction to the catering ledgers provided by management to verify the transaction was related to a specific catering and concession event. These transactions included purchases of energy drinks, donuts, lunches, and travel expenses which could be considered unallowable from the food service account.

Procurement and Suspension and Debarment

The School Corporation did not have a monitoring control in place to ensure the food service management company was following proper procurement standards. School Corporation's that contract with a food service management company on a cost reimbursement basis should ensure they are monitoring contracts sufficiently including verifying or reviewing the following:

- The School Corporation should receive contract commits to supply
- Reviewing invoices received from the food service management company compared to amounts paid by the food service management company
- Reviewing contracts for compliance with Buy American
- Verifying return of discounts, rebates, or credit are properly applied to the School Corporation's account

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. MSD of Pike Township (Pike) agrees during the audit period effective controls were not in place to review and approve meal counts tracked and submitted for reimbursement, review underlying transaction detail billed, nor monitor and review the Food Service Management Company (FSMC) followed procurement and suspension and debarment regulations. Pike has increased the Business Office oversight of the Food Service Management Company (FSMC). Pike has hired a Food Service Financial Specialist to provide more the detailed review of invoices and operations ledger and the underlying transaction details. Additionally, effective October 2022, MSD of Pike Township hired a Director of Food Service to provide oversight of the Food Service Management Company (FSMC) including but not limited to meal counts, site audits, and compliance with procurement regulations.

Responsible Party and Timeline for Completion: Greg A. Foster, Chief Financial Officer, will oversee the corrective action plan which was implemented during fiscal year 2023.

FINDING 2021-003

Information on the federal program:

Subject: Child Nutrition Cluster – Suspension and Debarment
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children
Assistance Listing Number: 10.553, 10.555, 10.559
Federal Award Numbers and Years (Or Other Identifying Number): FY2020, FY2021
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Material Weakness

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

Context: During the audit period, the School Corporation had purchases over \$25,000 from five vendors charged to Fund 0800 – School Lunch Fund which requires suspension and debarment procedures. For one of two vendors selected for testing, there was no evidence provided to verify that the vendor was checked for suspension and debarment prior to entering into the transaction. The total amount disbursed to the vendor during the audit period was \$67,127.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. Specifically, regarding Suspension and Debarment, for contracts over \$25,000, MSD of Pike Township will obtain a Certification when possible. Absent Certification, the Director of Grants will review for “Suspension and debarment” and maintain documentation. This review will continue annually.

Responsible Party and Timeline for Completion: Greg A. Foster, Chief Financial Officer, will oversee the corrective action plan which will be implemented by June 30, 2023.

FINDING 2021-004

Information on the federal program:

Subject: Child and Adult Care Food Program – Suspension and Debarment
Federal Agency: Department of Agriculture
Federal Program: Child and Adult Care Food Program
Assistance Listing Number: 10.558
Federal Award Numbers and Years (Or Other Identifying Number): FY2020, FY2021
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Material Weakness

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the Child and Adult Care Food Program and Procurement and Suspension and Debarment compliance requirements.

Context: During the audit period, the School Corporation had purchases over \$25,000 from five vendors charged to Fund 0800 – School Lunch Fund which requires suspension and debarment procedures. For one of two vendors selected for testing, there was no evidence provided to verify that the vendor was checked for suspension and debarment prior to entering into the transaction. The total amount disbursed to the vendor during the audit period was \$67,127.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. Specifically, regarding Suspension and Debarment, for contracts over \$25,000, MSD of Pike Township will obtain a Certification when possible. Absent Certification, the Director of Grants will review for “Suspension and debarment” and maintain documentation. This review will continue annually.

Responsible Party and Timeline for Completion: Greg A. Foster, Chief Financial Officer, will oversee the corrective action plan which will be implemented by June 30, 2023.

FINDING 2021-005

Information on the federal program:

Subject: Special Education Cluster (IDEA) – Suspension and Debarment
Federal Agency: Department of Education
Federal Program: Special Education Grants to States, Special Education Preschool Grants
Assistance Listing Numbers: 84.027, 84.173
Federal Award Numbers and Years (Or Other Identifying Number): 18611-067-PN01, 19611-067-PN01, 20611-070-PN01, 21611-070-PN01, 18619-067-PN01, 19619-067-PN01, 20619-070-PN01
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Material Weakness

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

Context: During the audit period, the School Corporation had purchases over \$25,000 from five vendors charged to the Special Education Cluster grants which requires suspension and debarment procedures. For the vendor selected for testing, there was no evidence provided to verify that the vendor was checked for suspension and debarment prior to entering into the transaction. The total amount disbursed to the vendor during the audit period was \$125,636.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. Specifically, regarding Suspension and Debarment, for contracts over \$25,000, MSD of Pike Township will obtain a Certification when possible. Absent Certification, the Director of Grants will review for “Suspension and debarment” and maintain documentation. This review will continue annually.

Responsible Party and Timeline for Completion: Greg A. Foster, Chief Financial Officer, will oversee the corrective action plan which will be implemented by June 30, 2023.

FINDING 2021-006

Information on the federal program:

Subject: School Safety National Activities - Allowable Costs/Cost Principles
Federal Agency: Department of Education
Federal Program: School Safety National Activities
Assistance Listing Number: 84.184
Federal Award Number and Year (or Other Identifying Number): S184M140038
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness

Condition: Effective controls were not in place to ensure that only applicable employees were paid from program funds. The School Corporation did not maintain proper time records for all full and part-time employees paid from the School Safety National Activities grant.

Context: During the testing of activities allowed or unallowed, we selected six pay periods during the audit period and noted the School Corporation did not maintain time and effort logs or semi-annual certifications for all full and part time employees paid from the grant.

Views of Responsible Officials and Corrective Action Plan: Management agrees with the finding. Pike was unable to locate the time and effort logs for employees paid from the grant during the audit period. No employees were paid from program funds after June 2021. Since that time the grant has been closed. Management will review internal documentation practices to ensure adequate documentation is maintained to support payroll costs charged to federal grants including maintaining time and effort logs or semi-annual certifications for personnel paid from federal funds.

Responsible Party and Timeline for Completion: Greg A. Foster, Chief Financial Officer, will oversee the corrective action plan which will be implemented by June 30, 2023.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2019-001

Subject: School Safety National Activities - Allowable Costs/Cost Principles
Federal Agency: Department of Education
Federal Program: School Safety National Activities
CFDA Number: 84.184
Federal Award Number and Year (or Other Identifying Number): S184M140038
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Other Matters

Condition and Context: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Effective controls were not in place to ensure that only applicable employees were paid from program funds. The School Corporation did not maintain proper time records for all full and part-time employees paid from the School Safety National Activities grant.

The lack of controls and noncompliance were systemic issues, which occurred throughout the audit period.

Status: Not resolved. See Finding 2021-006.

FINDING 2019-002

Subject: YouthBuild - Suspension and Debarment
Federal Agency: Department of Labor
Federal Program: YouthBuild
CFDA Number: 17.274
Federal Award Number and Year (or Other Identifying Number): YC-25415-14-60-A-18
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

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

The School Corporation did not have internal controls, policies, or procedures in place to ensure that vendors were not suspended or debarred from participation in federal award programs.

The School Corporation did not ensure that vendors were not suspended or debarred from participation in federal award programs.

The lack of controls and noncompliance were systemic issues, which occurred throughout the audit period.

Status: Resolved.

FINDING 2019-003

Information on the federal program:

Subject: YouthBuild - Equipment and Real Property Management
Federal Agency: Department of Labor
Federal Program: YouthBuild
CFDA Number: 17.274
Federal Award Number and Year (or Other Identifying Number): YC-25415-14-60-A-18
Compliance Requirement: Equipment and Real Property Management
Audit Findings: Material Weakness, Other Matters

Condition and Context: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Equipment and Real Property Management compliance requirement.

The School Corporation did not have a proper system of internal controls in place to ensure that equipment listings were properly reviewed for accuracy after being entered into the spreadsheet. The School Corporation did not conduct a physical inventory of the property at least once every two years.

The lack of controls and noncompliance were systemic issues, which occurred throughout the audit period.

Status: Resolved.

FINDING 2019-004

Information on the federal program:

Subject: Special Education Cluster (IDEA) - Allowable Costs/Cost Principles
Federal Agency: Department of Education
Federal Programs: Special Education Grants to States, Special Education Preschool Grants
CFDA Numbers: 84.027, 84.173
Federal Award Numbers and Years (or Other Identifying Numbers): 14216-067-PN01, 14217-067-PN01, 18611-067-PN01, 19611-067-PN01, 18619-067-PN01, 19619-067-PN01, 45717-067-PN01
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Other Matters

Condition and Context: An effective internal control system, which would have included segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

The School Corporation did not maintain adequate time records to support the time charged to the federal award for all employees.

The lack of controls and noncompliance were systemic issues, which occurred throughout the audit period.

Status: Resolved.

FINDING 2019-005

Information on the federal program:

Subject: Special Education Grants to States - Earmarking

Federal Agency: Department of Education

Federal Programs: Special Education Grants to States

CFDA Numbers: 84.027

Federal Award Numbers and Years (or Other Identifying Numbers): 14216-067-PN01, 14217-067-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Matching, Level of Effort, Earmarking

Audit Finding: Material Weakness

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

Earmarking - Non-Public Proportionate Shares

The School Corporation did not have internal controls in place to ensure that their expenditures were at least an amount that was the same proportion of the total subgrant as the number of nonpublic school students with disabilities within its boundaries was to the total of students with disabilities of the same age range.

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

Status: Resolved.

FINDING 2019-006

Information on the federal program:

Subject: Special Education Cluster (IDEA) - Suspension and Debarment

Federal Agency: Department of Education

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

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14216-067-PN01, 14217-067-PN01, 18611-067-PN01, 19611-067-PN01, 18619-067-PN01, 19619-067-PN01, 45717-067-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

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

The School Corporation did not have internal controls, policies, or procedures in place to ensure that vendors were not suspended or debarred from participation in federal award programs.

The School Corporation did not ensure that vendors were not suspended or debarred from participation in federal award programs.

Status: Not resolved. See Finding 2021-005.

FINDING 2019-007

Information on the federal program:

Subject: Child Nutrition Cluster - Cash Management
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children
CFDA Numbers: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): FY 2017-2018, FY 2018-2019
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Cash Management
Audit Finding: Material Weakness

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

The School Corporation has not established procedures to monitor the School Lunch fund monthly cash balances (net cash resources) to ensure that it was limited to the three months average expenditures. A review process was not established to document the monitoring of the net cash resources.

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

Status: Resolved.

FINDING 2019-008

Information on the federal program:

Subject: Child Nutrition Cluster - Suspension and Debarment
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program, Summer Food Service Program
CFDA Numbers: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): FY 2017-2018, FY 2018-2019
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

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

The School Corporation did not have internal controls, policies, or procedures in place to ensure that vendors were not suspended or debarred from participation in federal awards programs.

The School Corporation did not ensure that vendors were not suspended or debarred from participation in federal award programs.

Status: Not resolved. See Finding 2021-003.

FINDING 2019-009

Information on the federal program:

Subject: Child and Adult Care Food Program - Suspension and Debarment

Federal Agency: Department of Agriculture

Federal Program: Child and Adult Care Food Program

CFDA Number: 10.558

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

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Condition and Context: The School Corporation had not established an effective internal control system related to the grant agreement and the requirements for Procurement and Suspension and Debarment compliance requirements. The School Corporation did not have internal controls, policies, or procedures in place to ensure that vendors were not suspended or debarred from participation in federal awards programs.

The School Corporation did not ensure that vendors were not suspended or debarred from participation in federal award programs.

Status: Not resolved. See Finding 2021-004.