

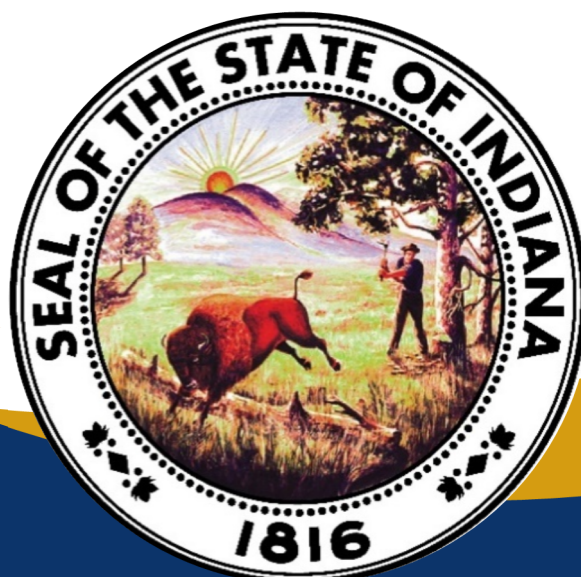
**STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2769**

**Paul D. Joyce, CPA  
State Examiner**

FINANCIAL STATEMENT AND  
FEDERAL COMPLIANCE AUDIT REPORT

OF

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
CLINTON COUNTY, INDIANA  
July 1, 2022 to June 30, 2024



**FILED**

03/28/2025





Paul D. Joyce, CPA  
State Examiner

## INDIANA STATE BOARD OF ACCOUNTS

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March 28, 2025

To: The Officials of the Rossville Consolidated School District  
Rossville Consolidated School District  
Clinton County, Indiana

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Rossville Consolidated School District. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2022 to June 30, 2024. Per the *Independent Auditor's Report*, the financial statements referred to above present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2024, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2022 to June 30, 2024 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 37 and 38. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 39 and 40.

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

In addition to the report presented herein, a supplemental report of Rossville Consolidated School District was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

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

Tammy R. White, CPA  
Deputy State Examiner

**ROSSVILLE CONSOLIDATED SCHOOL DISTRICT**  
Clinton County, Indiana

**FINANCIAL STATEMENT**  
As of June 30, 2024, and for the  
period of July 1, 2022 through June 30, 2024

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
Clinton County, Indiana

FINANCIAL STATEMENT  
As of June 30, 2024, and for the  
period of July 1, 2022 through June 30, 2024

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ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
SCHEDULE OF OFFICIALS (Unaudited)  
For the period of July 1, 2022 through June 30, 2024

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Mandi Pennington	07-01-22 to 06-30-24
Superintendent of Schools	James W. Hanna	07-01-22 to 06-30-24
President of the School Board	Joseph L. Hufford	01-01-22 to 12-31-24



## INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance  
Rossville Consolidated School District  
Clinton 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 Rossville Consolidated School District (the School Corporation) as of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024, 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, 2024, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2022 through June 30, 2024 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 section of our report, 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, 2024, or changes in net position for the period of July 1, 2022 through June 30, 2024.

#### ***Basis for Opinion***

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 opinion.

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

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

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(Continued)

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 an opinion 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 is not a required part of the financial statement.

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(Continued)

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

### ***Other Information***

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Other Information Schedules, and State Reporting Information, marked as unaudited on the table of contents, but does not include the financial statement and our auditor's report thereon. Our opinion 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 Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report March 6, 2025, our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.

  
Crowe LLP

Indianapolis, Indiana  
March 6, 2025

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024, and for the period of July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
Education Fund	\$ 1,050,283	\$ 7,017,969	\$ 5,943,738	\$ (1,233,857)	\$ 890,657	\$ 7,328,508	\$ 6,148,879	\$ (1,081,226)	\$ 989,060
Debt Service	250,835	1,712,815	1,590,564	-	373,086	1,599,664	1,546,088	-	426,662
Operations Fund	813,190	1,670,987	2,633,919	1,038,073	888,331	1,837,643	2,802,923	1,088,980	1,012,031
Local Rainy Day Fund	985,000	-	20,448	185,448	1,150,000	-	72,709	-	1,077,291
Construction Fund	177,213	4	175,944	-	1,273	-	1,273	-	-
School Lunch	220,264	705,287	591,165	-	334,386	612,622	915,486	474	31,996
Curricular Materials	92,064	109,507	143,479	-	58,092	147,864	86,771	-	119,185
Clinton County Joint Services	-	-	-	-	-	9,975	9,975	-	-
Child Care Program	81,393	55,091	71,698	-	64,786	53,052	58,081	-	59,757
Donations To District	5,000	-	-	-	5,000	865	865	2,358	7,358
Governor's Work Ethic Pro	13	-	-	-	13	-	-	(13)	-
Whin Elearning Award	-	33,794	20,294	-	13,500	-	13,500	-	-
Extra-Curricular Activities	-	111,982	111,730	-	252	121,045	121,297	-	-
Preventing Youth Suicide	16,362	37,362	-	-	53,724	-	15,135	-	38,589
Moore Educational Fund	7,911	2,118	2,000	-	8,029	2,132	2,000	-	8,161
Donations 2020	506	6,315	-	-	6,821	-	4,463	(2,358)	-
Taylor Rader Dance Scholarship	268	-	-	-	268	-	-	-	268
Luella And Everett Davis Schol	1,389	3,741	1,390	-	3,740	4,408	-	-	8,148
Local Scholarships	-	-	-	-	-	2,700	2,200	-	500
Formative Assessment Grant	-	-	-	-	-	14,014	2,250	-	11,764
Early Literacy Achievement Grant	-	-	-	-	-	3,571	3,571	-	-
Drug Free Clinton County	670	-	-	-	670	500	568	-	602
State Medicaid	1,022	4,213	-	(4,268)	967	2,139	-	(2,782)	324
Secured Schools Safety Grant	(11,113)	75,518	62,422	(1,983)	-	59,717	59,717	-	-
Computer Science Catalyst Grant	-	-	-	-	-	20,090	20,090	-	-
Non-English Speaking Program	480	-	-	(480)	-	-	-	-	-
Nesp Salary	383	1,249	1,632	-	-	-	-	-	-
Career And Tech Perf Grant	2,599	-	-	(2,599)	-	55	-	(55)	-
Teacher App Grant	-	35,156	35,156	-	-	34,687	34,687	-	-
High Ability	1,670	23,296	18,901	(103)	5,962	27,276	33,238	-	-
State Connectivity Grant	13,758	13,680	13,680	-	13,758	9,480	13,330	-	9,908
Digital Learning Grant	(21,854)	-	-	21,854	-	-	-	-	-
Title I FY 2015/2016	(4,388)	79,130	82,923	-	(8,181)	78,100	82,206	-	(12,287)
Title I FY 18/19	1,424	-	-	-	1,424	-	-	(1,424)	-

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024, and for the period of July 1, 2022 through June 30, 2024

Fund	Cash and Investments 07-01-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2024
P.L. 101-476 FY 18/19	\$ (17,694)	\$ 198,796	\$ 198,322	\$ -	\$ (17,220)	\$ 222,590	\$ 222,660	\$ -	\$ (17,290)
Special Ed. Pre-School	-	8,391	8,391	-	-	8,631	8,631	-	-
Stop School Violence Grant	(6,199)	8,500	2,301	-	-	-	-	-	-
Title IV	(6)	3,667	8,830	6	(5,163)	14,290	9,150	-	(23)
Federal Medicaid	7,083	10,782	2,785	-	15,080	6,884	14,483	-	7,481
Federal Prog Ti II Part A	-	19,108	19,108	-	-	19,726	19,726	-	-
American Rescue Plan (Arp) 611	(3,002)	15,481	30,068	-	(17,589)	33,586	15,997	-	-
American Rescue Plan (Arp) 619	(1,500)	3,662	2,162	-	-	-	-	-	-
Emergency Connectivity	-	-	-	-	-	30,800	30,800	-	-
Esser III	(54,285)	159,897	122,369	-	(16,757)	354,931	362,469	-	(24,295)
Elementary And Secondary School	(234,135)	244,316	10,181	-	-	-	-	-	-
Fema - Covid 2020 Relief	(18,999)	18,999	-	-	-	3,429	3,429	-	-
Prepaid Lunch	26,935	(7,840)	1,776	-	17,319	70,591	72,912	-	14,998
Federal Tax	-	406,793	406,793	-	-	387,615	387,615	-	-
Social Security	-	426,373	426,373	-	-	442,867	442,867	-	-
State Tax	-	171,214	171,214	-	-	172,025	172,025	-	-
County Adjusted Gross Income	-	113,355	113,355	-	-	122,279	122,279	-	-
Teacher Retirement	57	(57)	-	-	-	-	-	-	-
Perf	-	23,852	23,852	-	-	25,767	25,767	-	-
Annuities	-	105,461	105,461	-	-	107,698	107,698	-	-
Garnishments	-	14,562	14,562	-	-	20,563	20,563	-	-
American Fidelity	(103)	75,902	70,819	-	4,980	101,152	96,900	-	9,232
Group Insurance - Anthem	18,616	218,090	227,251	-	9,455	260,592	268,471	93	1,669
Group Insurance - Nis Life	-	136	136	-	-	134	134	-	-
Group Ins - Nis Ltd	-	90	90	-	-	90	90	-	-
Group Insurance - Colonial	186	1,390	1,312	-	264	1,085	1,177	-	172
Group Insurance - Aflac	-	329	294	-	35	44	52	(27)	-
Vsp - Group Ins.	1	276	197	-	80	14	28	(66)	-
United Fund	-	1,229	1,229	-	-	2,442	2,442	-	-
Group Ins. - Delta Dental	5	27,770	27,557	-	218	30,756	31,177	203	-
Anthem Vision - Section 125	53	8,103	7,744	-	412	9,125	9,192	(203)	142
Totals	\$ 3,403,355	\$ 13,977,841	\$ 13,525,615	\$ 2,091	\$ 3,857,672	\$ 14,419,813	\$ 14,500,036	\$ 3,954	\$ 3,781,403

See notes to financial statement.

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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

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

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

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

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

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

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

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

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

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

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

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

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

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(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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

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

**NOTE 2 - BUDGETS**

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

**NOTE 3 - PROPERTY TAXES**

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

**NOTE 4 - DEPOSITS AND INVESTMENTS**

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

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

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

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(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**NOTE 5 - RISK MANAGEMENT**

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

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

**NOTE 6 - CASH BALANCE DEFICITS**

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2023, and 2024.

**NOTE 7 - HOLDING CORPORATIONS**

The School Corporation has entered into a series of capital leases with the Rossville Consolidated School District 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, 2022 through June 30, 2023 totaled \$1,601,000. Lease payments for the period July 1, 2023 through June 30, 2024 totaled \$1,269,000.

**NOTE 8 - PENSION PLANS**

**Public Employees Retirement Fund**

*Plan Description*

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

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

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(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

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

*Financial Report*

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

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

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

**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.

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(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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

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

*Contributions*

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

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

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

**OTHER INFORMATION (Unaudited)**

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
(USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended June 30, 2023

	Education Fund	Debt Service	Operations Fund	Local Rainy Day Fund	Construction Fund	School Lunch	Curricular Materials	Clinton County Joint Services	Child Care Program	Donations To District	Governor's Work Ethic Pro	Whin Elearning Award	Extra- Curricular Activities	Preventing Youth Suicide
Cash and investments - beginning	\$ 1,050,283	\$ 250,835	\$ 813,190	\$ 985,000	\$ 177,213	\$ 220,264	\$ 92,064	\$ -	\$ 81,393	\$ 5,000	\$ 13	\$ -	\$ -	\$ 16,362
Receipts:														
Local sources	98,176	1,671,585	1,689,097	-	4	348,079	87,517	-	55,091	-	-	33,794	111,982	37,362
Intermediate sources	228	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	6,917,731	-	-	-	-	4,837	21,990	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	352,291	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,834	41,230	(18,110)	-	-	80	-	-	-	-	-	-	-	-
Total receipts	7,017,969	1,712,815	1,670,987	-	4	705,287	109,507	-	55,091	-	-	33,794	111,982	37,362
Disbursements:														
Instruction	4,437,808	-	-	-	-	-	-	-	-	-	-	-	111,730	-
Support services	1,306,039	-	2,457,764	-	-	-	143,479	-	1,912	-	-	20,294	-	-
Noninstructional services	199,891	-	-	-	-	590,337	-	-	57,247	-	-	-	-	-
Facilities acquisition and construction	-	-	176,155	20,448	175,944	828	-	-	12,539	-	-	-	-	-
Debt services	-	1,590,564	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,943,738	1,590,564	2,633,919	20,448	175,944	591,165	143,479	-	71,698	-	-	20,294	111,730	-
Excess (deficiency) of receipts over disbursements	1,074,231	122,251	(962,932)	(20,448)	(175,940)	114,122	(33,972)	-	(16,607)	-	-	13,500	252	37,362
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	2,091	-	-	-	-	-	-	-	-	-	-	-
Transfers in	4,851	-	1,035,982	185,448	-	-	-	-	-	-	-	-	-	-
Transfers out	(1,238,708)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,233,857)	-	1,038,073	185,448	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(159,626)	122,251	75,141	165,000	(175,940)	114,122	(33,972)	-	(16,607)	-	-	13,500	252	37,362
Cash and investments - ending	\$ 890,657	\$ 373,086	\$ 888,331	\$ 1,150,000	\$ 1,273	\$ 334,386	\$ 58,092	\$ -	\$ 64,786	\$ 5,000	\$ 13	\$ 13,500	\$ 252	\$ 53,724

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
(USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended June 30, 2023

	Moore Educational Fund	Donations 2020	Taylor Rader Dance Scholarship	Luella And Everett Davis Schol	Local Scholarships	Formative Assessment Grant	Early Literacy Achievement Grant	Drug Free Clinton County	State Medicaid	Secured Schools Safety Grant	Computer Science Catalyst Grant	Non-English Speaking Program	Nesp Salary
Cash and investments - beginning	\$ 7,911	\$ 506	\$ 268	\$ 1,389	\$ -	\$ -	\$ -	\$ 670	\$ 1,022	\$ (11,113)	\$ -	\$ 480	\$ 383
Receipts:													
Local sources	2,118	6,315	-	3,741	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	4,213	75,518	-	-	1,249
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	2,118	6,315	-	3,741	-	-	-	-	4,213	75,518	-	-	1,249
Disbursements:													
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	1,632
Support services	-	-	-	-	-	-	-	-	-	62,422	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,000	-	-	1,390	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,000	-	-	1,390	-	-	-	-	-	62,422	-	-	1,632
Excess (deficiency) of receipts over disbursements	118	6,315	-	2,351	-	-	-	-	4,213	13,096	-	-	(383)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	18,430	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(4,268)	(20,413)	-	(480)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(4,268)	(1,983)	-	(480)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	118	6,315	-	2,351	-	-	-	-	(55)	11,113	-	(480)	(383)
Cash and investments - ending	\$ 8,029	\$ 6,821	\$ 268	\$ 3,740	\$ -	\$ -	\$ -	\$ 670	\$ 967	\$ -	\$ -	\$ -	\$ -

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
(USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended June 30, 2023

	Career And Tech Perf Grant	Teacher App Grant	High Ability	State Connectivity Grant	Digital Learning Grant	Title I FY 2015/2016	Title I FY 18/19	P.L. 101- 476 FY 18/19	Special Ed. Pre-School	Stop School Violence Grant	Title IV	Federal Medicaid	Federal Prog Ti II Part A	American Rescue Plan (Arp) 611
Cash and investments - beginning	\$ 2,599	\$ -	\$ 1,670	\$ 13,758	\$ (21,854)	\$ (4,388)	\$ 1,424	\$ (17,694)	\$ -	\$ (6,199)	\$ (6)	\$ 7,083	\$ -	\$ (3,002)
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	35,156	23,296	13,680	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	79,130	-	198,796	8,391	8,500	3,667	10,782	19,108	15,481
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	35,156	23,296	13,680	-	79,130	-	198,796	8,391	8,500	3,667	10,782	19,108	15,481
Disbursements:														
Instruction	-	35,156	18,901	-	-	82,923	-	198,322	8,391	-	3,830	2,785	19,108	21,523
Support services	-	-	-	13,680	-	-	-	-	-	2,301	5,000	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	8,545
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	35,156	18,901	13,680	-	82,923	-	198,322	8,391	2,301	8,830	2,785	19,108	30,068
Excess (deficiency) of receipts over disbursements	-	-	4,395	-	-	(3,793)	-	474	-	6,199	(5,163)	7,997	-	(14,587)
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	21,854	-	-	-	-	-	6	-	-	-
Transfers out	(2,599)	-	(103)	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,599)	-	(103)	-	21,854	-	-	-	-	-	6	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,599)	-	4,292	-	21,854	(3,793)	-	474	-	6,199	(5,157)	7,997	-	(14,587)
Cash and investments - ending	\$ -	\$ -	\$ 5,962	\$ 13,758	\$ -	\$ (8,181)	\$ 1,424	\$ (17,220)	\$ -	\$ -	\$ (5,163)	\$ 15,080	\$ -	\$ (17,589)

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
(USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended June 30, 2023

	American Rescue Plan (Arp) 619	Emergency Connectivity	Esser III	Elementary And Secondary School	Fema - Covid 2020 Relief	Prepaid Lunch	Federal Tax	Social Security	State Tax	County Adjusted Gross Income	Teacher Retirement	Perf
Cash and investments - beginning	\$ (1,500)	\$ -	\$ (54,285)	\$ (234,135)	\$ (18,999)	\$ 26,935	\$ -	\$ -	\$ -	\$ -	\$ 57	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	3,662	-	159,897	244,316	18,999	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	(7,840)	406,793	426,373	171,214	113,355	(57)	23,852
Total receipts	3,662	-	159,897	244,316	18,999	(7,840)	406,793	426,373	171,214	113,355	(57)	23,852
Disbursements:												
Instruction	2,162	-	88,996	10,181	-	-	-	-	-	-	-	-
Support services	-	-	5,137	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	28,236	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	1,776	406,793	426,373	171,214	113,355	-	23,852
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,162	-	122,369	10,181	-	1,776	406,793	426,373	171,214	113,355	-	23,852
Excess (deficiency) of receipts over disbursements	1,500	-	37,528	234,135	18,999	(9,616)	-	-	-	-	(57)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,500	-	37,528	234,135	18,999	(9,616)	-	-	-	-	(57)	-
Cash and investments - ending	\$ -	\$ -	\$ (16,757)	\$ -	\$ -	\$ 17,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
(USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended June 30, 2023

	Annuities	Garnishments	American Fidelity	Group Insurance - Anthem	Group Insurance - Nis Life	Group Ins - Nis Ltd	Group Insurance - Colonial	Group Insurance - Aflac	Vsp - Group Ins.	United Fund	Group Ins. - Delta Dental	Anthem Vision - Section 125	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (103)	\$ 18,616	\$ -	\$ -	\$ 186	\$ -	\$ 1	\$ -	\$ 5	\$ 53	\$ 3,403,355
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	4,144,861
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	228
State sources	-	-	-	-	-	-	-	-	-	-	-	-	7,097,670
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	1,123,020
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	105,461	14,562	75,902	218,090	136	90	1,390	329	276	1,229	27,770	8,103	1,612,062
Total receipts	105,461	14,562	75,902	218,090	136	90	1,390	329	276	1,229	27,770	8,103	13,977,841
Disbursements:													
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	5,043,448
Support services	-	-	-	-	-	-	-	-	-	-	-	-	4,018,028
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	847,475
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	422,695
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	1,590,564
Nonprogrammed charges	105,461	14,562	70,819	227,251	136	90	1,312	294	197	1,229	27,557	7,744	1,603,405
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	105,461	14,562	70,819	227,251	136	90	1,312	294	197	1,229	27,557	7,744	13,525,615
Excess (deficiency) of receipts over disbursements	-	-	5,083	(9,161)	-	-	78	35	79	-	213	359	452,226
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	2,091
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	1,266,571
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	(1,266,571)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	2,091
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	5,083	(9,161)	-	-	78	35	79	-	213	359	454,317
Cash and investments - ending	\$ -	\$ -	\$ 4,980	\$ 9,455	\$ -	\$ -	\$ 264	\$ 35	\$ 80	\$ -	\$ 218	\$ 412	\$ 3,857,672

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
(USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended June 30, 2024

	Education Fund	Debt Service	Operations Fund	Local Rainy Day Fund	Construction Fund	School Lunch	Curricular Materials	Clinton County Joint Services	Child Care Program	Donations To District	Governor's Work Ethic Pro	Whin Elearning Award	Extra- Curricular Activities	Preventing Youth Suicide
Cash and investments - beginning	\$ 890,657	\$ 373,086	\$ 888,331	\$ 1,150,000	\$ 1,273	\$ 334,386	\$ 58,092	\$ -	\$ 64,786	\$ 5,000	\$ 13	\$ 13,500	\$ 252	\$ 53,724
Receipts:														
Local sources	61,138	1,599,656	1,834,717	-	-	341,516	1,199	9,975	53,052	865	-	-	121,045	-
Intermediate sources	226	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	7,266,829	-	-	-	-	8,900	146,665	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	261,659	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	315	8	2,926	-	-	547	-	-	-	-	-	-	-	-
Total receipts	7,328,508	1,599,664	1,837,643	-	-	612,622	147,864	9,975	53,052	865	-	-	121,045	-
Disbursements:														
Instruction	4,609,658	-	-	-	-	-	-	-	-	-	-	-	120,597	-
Support services	1,325,954	-	2,578,636	48,849	-	205	86,771	9,975	221	865	-	13,500	700	15,135
Noninstructional services	213,267	-	-	-	-	638,889	-	-	57,434	-	-	-	-	-
Facilities acquisition and construction	-	-	224,287	23,860	1,273	276,392	-	-	426	-	-	-	-	-
Debt services	-	1,546,088	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,148,879	1,546,088	2,802,923	72,709	1,273	915,486	86,771	9,975	58,081	865	-	13,500	121,297	15,135
Excess (deficiency) of receipts over disbursements	1,179,629	53,576	(965,280)	(72,709)	(1,273)	(302,864)	61,093	-	(5,029)	-	-	(13,500)	(252)	(15,135)
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	3,480	-	-	474	-	-	-	-	-	-	-	-
Transfers in	4,274	-	1,085,500	-	-	-	-	-	-	2,358	-	-	-	-
Transfers out	(1,085,500)	-	-	-	-	-	-	-	-	-	(13)	-	-	-
Total other financing sources (uses)	(1,081,226)	-	1,088,980	-	-	474	-	-	-	2,358	(13)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	98,403	53,576	123,700	(72,709)	(1,273)	(302,390)	61,093	-	(5,029)	2,358	(13)	(13,500)	(252)	(15,135)
Cash and investments - ending	\$ 989,060	\$ 426,662	\$ 1,012,031	\$ 1,077,291	\$ -	\$ 31,996	\$ 119,185	\$ -	\$ 59,757	\$ 7,358	\$ -	\$ -	\$ -	\$ 38,589

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
(USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended June 30, 2024

	Moore Educational Fund	Donations 2020	Taylor Rader Dance Scholarship	Luella And Everett Davis Schol	Local Scholarships	Formative Assessment Grant	Early Literacy Achievement Grant	Drug Free Clinton County	State Medicaid	Secured Schools Safety Grant	Computer Science Catalyst Grant	Non-English Speaking Program	Nesp Salary
Cash and investments - beginning	\$ 8,029	\$ 6,821	\$ 268	\$ 3,740	\$ -	\$ -	\$ -	\$ 670	\$ 967	\$ -	\$ -	\$ -	\$ -
Receipts:													
Local sources	2,132	-	-	4,408	2,700	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	14,014	3,571	500	2,139	59,717	20,090	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	2,132	-	-	4,408	2,700	14,014	3,571	500	2,139	59,717	20,090	-	-
Disbursements:													
Instruction	-	-	-	-	-	-	3,571	-	-	-	20,090	-	-
Support services	-	4,463	-	-	-	2,250	-	568	-	59,717	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,000	-	-	-	2,200	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,000	4,463	-	-	2,200	2,250	3,571	568	-	59,717	20,090	-	-
Excess (deficiency) of receipts over disbursements	132	(4,463)	-	4,408	500	11,764	-	(68)	2,139	-	-	-	-
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(2,358)	-	-	-	-	-	-	(2,782)	-	-	-	-
Total other financing sources (uses)	-	(2,358)	-	-	-	-	-	-	(2,782)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	132	(6,821)	-	4,408	500	11,764	-	(68)	(643)	-	-	-	-
Cash and investments - ending	\$ 8,161	\$ -	\$ 268	\$ 8,148	\$ 500	\$ 11,764	\$ -	\$ 602	\$ 324	\$ -	\$ -	\$ -	\$ -

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
(USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended June 30, 2024

	Career And Tech Perf Grant	Teacher App Grant	High Ability	State Connectivity Grant	Digital Learning Grant	Title I FY 2015/2016	Title I FY 18/19	P.L. 101- 476 FY 18/19	Special Ed. Pre-School	Stop School Violence Grant	Title IV	Federal Medicaid	Federal Prog Ti II Part A	American Rescue Plan (Arp) 611
Cash and investments - beginning	\$ -	\$ -	\$ 5,962	\$ 13,758	\$ -	\$ (8,181)	\$ 1,424	\$ (17,220)	\$ -	\$ -	\$ (5,163)	\$ 15,080	\$ -	\$ (17,589)
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	55	34,687	27,276	9,480	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	78,100	-	222,590	8,631	-	14,290	6,510	19,726	33,586
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	374	-	-
Total receipts	55	34,687	27,276	9,480	-	78,100	-	222,590	8,631	-	14,290	6,884	19,726	33,586
Disbursements:														
Instruction	-	34,687	33,113	-	-	82,206	-	222,660	8,631	-	4,150	14,483	19,726	15,997
Support services	-	-	125	13,330	-	-	-	-	-	-	5,000	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	34,687	33,238	13,330	-	82,206	-	222,660	8,631	-	9,150	14,483	19,726	15,997
Excess (deficiency) of receipts over disbursements	55	-	(5,962)	(3,850)	-	(4,106)	-	(70)	-	-	5,140	(7,599)	-	17,589
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(55)	-	-	-	-	-	(1,424)	-	-	-	-	-	-	-
Total other financing sources (uses)	(55)	-	-	-	-	-	(1,424)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(5,962)	(3,850)	-	(4,106)	(1,424)	(70)	-	-	5,140	(7,599)	-	17,589
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 9,908	\$ -	\$ (12,287)	\$ -	\$ (17,290)	\$ -	\$ -	\$ (23)	\$ 7,481	\$ -	\$ -

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
(USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended June 30, 2024

	American Rescue Plan (Arp) 619	Emergency Connectivity	Esser III	Elementary And Secondary School	Fema - Covid 2020 Relief	Prepaid Lunch	Federal Tax	Social Security	State Tax	County Adjusted Gross Income	Teacher Retirement	Perf
Cash and investments - beginning	\$ -	\$ -	\$ (16,757)	\$ -	\$ -	\$ 17,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	30,800	354,931	-	3,429	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	70,591	387,615	442,867	172,025	122,279	-	25,767
Total receipts	-	30,800	354,931	-	3,429	70,591	387,615	442,867	172,025	122,279	-	25,767
Disbursements:												
Instruction	-	30,800	279,359	-	-	-	-	-	-	-	-	-
Support services	-	-	83,110	-	3,429	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	72,912	387,615	442,867	172,025	122,279	-	25,767
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	30,800	362,469	-	3,429	72,912	387,615	442,867	172,025	122,279	-	25,767
Excess (deficiency) of receipts over disbursements	-	-	(7,538)	-	-	(2,321)	-	-	-	-	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(7,538)	-	-	(2,321)	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ (24,295)	\$ -	\$ -	\$ 14,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
(USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended June 30, 2024

	Annuities	Garnishments	American Fidelity	Group Insurance - Anthem	Group Insurance - Nis Life	Group Ins - Nis Ltd	Group Insurance - Colonial	Group Insurance - Aflac	Vsp - Group Ins.	United Fund	Group Ins. - Delta Dental	Anthem Vision - Section 125	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 4,980	\$ 9,455	\$ -	\$ -	\$ 264	\$ 35	\$ 80	\$ -	\$ 218	\$ 412	\$ 3,857,672
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	4,032,403
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	226
State sources	-	-	-	-	-	-	-	-	-	-	-	-	7,593,923
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	1,034,252
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	107,698	20,563	101,152	260,592	134	90	1,085	44	14	2,442	30,756	9,125	1,759,009
Total receipts	107,698	20,563	101,152	260,592	134	90	1,085	44	14	2,442	30,756	9,125	14,419,813
Disbursements:													
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	5,499,728
Support services	-	-	-	-	-	-	-	-	-	-	-	-	4,252,803
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	909,590
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	526,238
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	1,546,088
Nonprogrammed charges	107,698	20,563	96,900	268,471	134	90	1,177	52	28	2,442	31,177	9,192	1,765,589
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	107,698	20,563	96,900	268,471	134	90	1,177	52	28	2,442	31,177	9,192	14,500,036
Excess (deficiency) of receipts over disbursements	-	-	4,252	(7,879)	-	-	(92)	(8)	(14)	-	(421)	(67)	(80,223)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	3,954
Transfers in	-	-	-	93	-	-	-	-	-	-	203	-	1,092,428
Transfers out	-	-	-	-	-	-	-	(27)	(66)	-	-	(203)	(1,092,428)
Total other financing sources (uses)	-	-	-	93	-	-	-	(27)	(66)	-	203	(203)	3,954
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	4,252	(7,786)	-	-	(92)	(35)	(80)	-	(218)	(270)	(76,269)
Cash and investments - ending	\$ -	\$ -	\$ 9,232	\$ 1,669	\$ -	\$ -	\$ 172	\$ -	\$ -	\$ -	\$ -	\$ 142	\$ 3,781,403

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
SCHEDULE OF PAYABLES AND RECEIVABLES  
June 30, 2024

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<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ <u>1,030,950</u>	\$ <u>66,210</u>

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
SCHEDULE OF LEASES AND DEBT  
June 30, 2024

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<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Rossville CSD Building Corp	Series 2021	\$ 287,255	3/31/2021	1/15/2041
Rossville CSD Building Corp	Series 2018	<u>980,000</u>	4/17/2017	1/15/2038
Total governmental activities		<u>1,267,255</u>		
Total of annual lease payments		<u>\$ 1,267,255</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
General Obligation Bonds	Building Project 2021	<u>\$ 1,110,000</u>	<u>\$ 270,000</u>
Totals		<u>\$ 1,110,000</u>	<u>\$ 270,000</u>

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ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
SCHEDULE OF CAPITAL ASSETS  
June 30, 2024

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 128,491
Buildings	12,013,290
Improvements other than buildings	16,693,017
Machinery, equipment, and vehicles	<u>4,134,674</u>
Total governmental activities	<u>32,969,472</u>
Total capital assets	<u><u>\$ 32,969,472</u></u>

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
STATE REPORTING INFORMATION  
July 1, 2022 - June 30, 2024

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*Financial Statement and Accompanying Notes:*

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

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

*Indiana Department of Education Reporting:*

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

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

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

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period of July 1, 2022 through June 30, 2024

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 06-30-23	Total Federal Awards Expended 06-30-24	Total Federal Awards Expended 07-01-22 to 06-30-24
<u>Department of Agriculture</u>						
Child Nutrition Cluster	Indiana Department of Education					
School Breakfast Program		10.553	FY 22-23, FY 23-24	\$ 33,666	\$ 32,114	\$ 65,780
National School Lunch Program		10.555	FY 22-23, FY 23-24	260,713	229,545	490,258
Commodities		10.555	FY 22-23, FY 23-24	31,948	40,361	72,309
Supply Chain Assistance Funds		10.555	FY 22-23, FY 23-24	57,284	-	57,284
Total - Child Nutrition Cluster				383,611	302,020	685,631
Pandemic EBT Administrative Costs	Indiana Department of Education					
P-EBT Admin Funds		10.649	FY 22-23	628	-	628
Total - Department of Agriculture				384,239	302,020	686,259
<u>Department of Justice</u>						
STOP School Violence	Indiana Department of Education					
STOP School Violence		16.839	A58-2-22OT-7761	8,500	-	8,500
Total - Department of Justice				8,500	-	8,500
<u>Federal Communications Commission</u>						
Emergency Connectivity Fund Program	Direct Grant					
Emergency Connectivity Fund		32.009	ECF202201096	-	303,912	303,912
Total - Federal Communications Commission				-	303,912	303,912
<u>Department of Education</u>						
Special Education Cluster (IDEA)	Indiana Department of Education					
Special Education Grants to States						
IDEA, Part B		84.027	22611-095-PN01	35,668	2,942	38,610
COVID-19 - Supplemental Funding - IDEA, Part B		84.027X	22611-095-ARP	14,882	34,185	49,067
IDEA, Part B		84.027	23611-095-PN01	163,782	236,969	400,751
Total - Special Education Grants to States				214,332	274,096	488,428

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period of July 1, 2022 through June 30, 2024

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 06-30-23	Total Federal Awards Expended 06-30-24	Total Federal Awards Expended 07-01-22 to 06-30-24
Special Education Preschool Grants	Indiana Department of Education					
IDEA, Preschool		84.173	22619-095-PN01	\$ 213	\$ -	\$ 213
IDEA, Preschool		84.173	23619-095-PN01	8,391	8,631	17,022
COVID-19 - Supplemental Funding - IDEA, Preschool		84.173X	22619-095-ARP	3,597	-	3,597
Total - Special Education Preschool Grants				12,201	8,631	20,832
Total - Special Education Cluster (IDEA)				226,533	282,727	509,260
Title I Grants to Local Educational Agencies	Indiana Department of Education					
Title I, Part A		84.010A	S010A210014	20,207	-	20,207
Title I, Part A		84.010A	S010A220014	58,923	27,819	86,742
Title I, Part A		84.010A	S010A230014	-	50,281	50,281
Total - Title I Grants to Local Educational Agencies				79,130	78,100	157,230
Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II, Part A		84.367	S367A220013	19,108	19,726	38,834
Total - Supporting Effective Instruction State Grants				19,108	19,726	38,834
Student Support and Academic Enrichment Program	Indiana Department of Education					
Title IV, Part A		84.424	S424A200015	216	645	861
Title IV, Part A		84.424	S424A210015	3,451	905	4,356
Title IV, Part A		84.424	S424A220015	-	7,740	7,740
Title IV, Part A		84.424	S424A230015	-	5,000	5,000
Total - Student Support and Academic Enrichment Program				3,667	14,290	17,957
COVID-19 - Education Stabilization Fund	Indiana Department of Education					
Elementary and Secondary School Emergency Relief (ESSER II) Fund		84.425D	S425D210013	244,316	-	244,316
American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund (ESSER III)		84.425U	S425U210013	159,898	354,931	514,829
Total - COVID-19 - Education Stabilization Fund				404,214	354,931	759,145
Total - Department of Education				732,652	749,774	1,482,426

(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period of July 1, 2022 through June 30, 2024

Federal Grantor Agency <u>Cluster Title/Program Title/Project Title</u>	<u>Pass-Through Entity or Direct Grant</u>	Assistance Listing <u>Number</u>	Pass-Through Entity (or Other) Identifying <u>Number</u>	Total Federal Awards Expended <u>06-30-23</u>	Total Federal Awards Expended <u>06-30-24</u>	Total Federal Awards Expended 07-01-22 to <u>06-30-24</u>
<u>Department of Health and Human Services</u>						
Medicaid Cluster	Family and Social Services Administration					
Medical Assistance Program		93.778	FY 2022-2023	\$ 10,782	\$ 6,884	\$ 17,666
Total - Department of Health and Human Services				10,782	6,884	17,666
<u>Department of Homeland Security</u>						
Disaster Grants - Public Assistance	Indiana Department of Homeland Security					
FEMA		97.036	FEMA-4515-DR-IN	19,000	3,429	22,429
Total - Department of Homeland Security				19,000	3,429	22,429
Total federal awards expended				\$ 1,155,173	\$ 1,366,019	\$ 2,521,192

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

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period of July 1, 2022 through June 30, 2024

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**NOTE 1 - BASIS OF PRESENTATION**

*A. Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the period of July 1, 2022 through June 30, 2024. 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 of July 1, 2022 through June 30, 2024.

**NOTE 4 - NON-CASH PROGRAMS (COMMODITIES)**

Commodities donated to the School Corporation by the U.S. Department of Agriculture (USDA) of \$72,309 are valued based on the USDA's donated commodity price list. These are shown as part of the National School Lunch Program (10.555).

**NOTE 5 - SPECIAL EDUCATION COOPERATIVE (ALN: 84.027, 84.173)**

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

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

Those Charged with Governance  
Rossville Consolidated School District  
Clinton County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Rossville Consolidated School District ("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, 2024 and for the period July 1, 2022 through June 30, 2024 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated March 6, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

## Report on Compliance and Other Matters

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

### Purpose of this Report

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

  
Crowe LLP

Indianapolis, Indiana  
March 6, 2025

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

Those Charged with Governance  
Rossville Consolidated School District  
Clinton County, Indiana

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

***Opinion on Each Major Federal Program***

We have audited the Rossville Consolidated School District's (School Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the School Corporation's major federal programs for the period of July 1, 2022 through June 30, 2024. The School Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2022 through June 30, 2024.

***Basis for Opinion on Each 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***

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 each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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.

## **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 2024-001 and 2024-002 to be material weaknesses.

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(Continued)

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

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the School Corporation's responses 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 responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

  
Crowe LLP

Indianapolis, Indiana  
March 6, 2025

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2022 through June 30, 2024

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**Section I – Summary of Auditor’s Results**

***Financial Statement***

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

Internal control over financial reporting:

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

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

Internal control over major programs:

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

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

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

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster
84.425D, 84.425U	COVID-19 - Education Stabilization Fund

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

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

None noted.

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(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2022 through June 30, 2024

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

**FINDING 2024-001**

**Information on the federal program:**

Subject: Child Nutrition Cluster - Internal Controls  
Federal Agency: Department of Agriculture  
Federal Program: School Breakfast Program, National School Lunch Program  
Assistance Listing Number: 10.553, 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY 22-23, FY 23-24  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Eligibility  
Audit Finding: Material Weakness

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

"The non-Federal entity must:

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

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

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

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

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

**Context:** During testing over controls for eligibility, we noted there was no formal, secondary review for the applications entered in the food service software determining eligibility for 17 of the 60 students sampled. Additionally, there was no documented annual review by School Corporation personnel of the income eligibility guidelines used by the food service software.

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

**Recommendation:** We recommended that the School Corporation's management establish a system of internal controls related to the grant agreement and eligibility compliance requirements.

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

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(Continued)

ROSSVILLE CONSOLIDATED SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
July 1, 2022 through June 30, 2024

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

**FINDING 2024-002**

**Information on the federal program:**

Subject: Child Nutrition Cluster - Internal Controls  
Federal Agency: Department of Agriculture  
Federal Program: School Breakfast Program, National School Lunch Program  
Assistance Listing Number: 10.553, 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY 22-23, FY 23-24  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Reporting  
Audit Finding: Material Weakness

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

"The non-Federal entity must:

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

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

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

**Effect:** The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds.

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

**Context:** We noted that for two claims in a sample of six, the Food Service Director prepared the reimbursement claim without a secondary, documented review to ensure the accuracy of the reimbursement claim. The lack of controls was isolated to fiscal year 2023.

**Identification as a repeat finding, if applicable:** Yes. See prior year finding 2022-001

**Recommendation:** We recommend that the School Corporation's management ensure requests for claim reimbursement have a documented, secondary review prior to submission of the claim to ensure meal count data is accurate and agrees to underlying meal count reports.

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

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# ROSSVILLE CONSOLIDATED SCHOOL DISTRICT

James W. Hanna, Ph.D., *Superintendent*

One Robert Egly Drive • P.O. Box 11 • Rossville, Indiana 46065

Telephone: 765-379-2990 • Fax: 765-379-3014 • [jhanna@rcsd.k12.in.us](mailto:jhanna@rcsd.k12.in.us)

## CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2024

### FINDING 2024-001

#### Information on the federal program:

Subject: Child Nutrition Cluster - Internal Controls

Federal Agency: Department of Agriculture

Federal Program: School Breakfast Program, National School Lunch Program

Assistance Listing Number: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): FY 22-23, FY 23-24

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Eligibility

Audit Finding: Material Weakness

**Context:** During testing over controls for eligibility, we noted there was no formal, secondary review for the applications entered in the food service software determining eligibility for 17 of the 60 students sampled. Additionally, there was no documented annual review by School Corporation personnel of the income eligibility guidelines used by the food service software.

Contact Person Responsible for Corrective Action: Cara Cornell

Contact Phone Number: 765-379-2990

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The School Corporation will implement a dual review/signoff for each application presented for eligibility. The School Corporation will implement a dual review/signoff for verification of the income eligibility guidelines used by the food service software.

Anticipated Completion Date: February 2025

**FINDING 2024-002**

**Information on the federal program:**

Subject: Child Nutrition Cluster - Internal Controls  
Federal Agency: Department of Agriculture  
Federal Program: School Breakfast Program, National School Lunch Program  
Assistance Listing Number: 10.553, 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY 22-23, FY 23-24  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Reporting  
Audit Finding: Material Weakness


**Context:** We noted that for two claims in a sample of six, the Food Service Director prepared the reimbursement claim without a secondary, documented review to ensure the accuracy of the reimbursement claim. The lack of controls was isolated to fiscal year 2023.

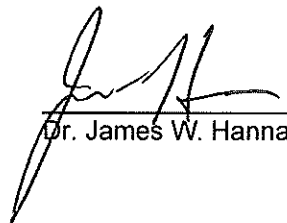
Contact Person Responsible for Corrective Action: Cara Cornell  
Contact Phone Number: 765-379-2990

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: In March 2023, the School Corporation implemented a secondary review/signoff to ensure accuracy of the reimbursement claim form.

Anticipated Completion Date: March 2023

 \_\_\_\_\_, Treasurer  
Mandi Pennington

 \_\_\_\_\_, Superintendent  
Dr. James W. Hanna

Date: 2-27-2025

Date: 2-27-2025



# ROSSVILLE CONSOLIDATED SCHOOL DISTRICT

James W. Hanna, Ph.D., *Superintendent*

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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2022-001**

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

Subject: Child Nutrition Cluster – Internal Controls  
Federal Agency: Department of Agriculture  
Federal Program: School Breakfast Program, National School Lunch Program  
Assistance Listing Numbers: 10.553, 10.555  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Reporting  
Audit Finding: Material Weakness

**Context:** We noted that for four claims in a sample of four, the Food Services Director prepared the reimbursement claim without a secondary, documented review to ensure the accuracy of the reimbursement claim.

*Status: RESOLVED. The School Corporation's management has ensured the Food Service Department implement a secondary document review/signoff to ensure accuracy on reimbursement claim forms since March 2023.*

### **FINDING 2022-002**

Subject: Medicaid – Eligibility, Other Matters  
Federal Agency: US Department of Health and Human Services  
Federal Program: Medicaid  
Assistance Listing Number: 93.778  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Eligibility  
Audit Findings: Material Weakness, Noncompliance

**Context:** The School Corporation participates in a Special Education Co-op. In 2015, the Co-op provided an avenue, through a third-party company, for the member school districts to obtain reimbursement for Medicaid services. It was discovered in 2021 that the annual parental disclosure statements had not been completed for Medicaid eligibility compliance. Due to this oversight, each member school had to void transactions through the third-party company and pay back the amount of these transactions for the period August 9, 2015 through April 23, 2021.

The School Corporation's amount owed was \$82,291 for the period identified during 2015-2021. The School Corporation completed a Voluntary Self-Disclosure of Provider of Overpayments Packet through the Indiana Family & Social Services Administration's Office of Medicaid Policy and Planning Office to reimburse the amounts owed. The amount related to this period July 1, 2020 through June 30, 2022 was indeterminable. The full amount was paid back prior to June 30, 2021.

*Status: RESOLVED. The School Corporation completed a Voluntary Self-Disclosure of Provider of Overpayments Packet through the Indiana Family & Social Services Administration's Office of Medicaid Policy and Planning Office to reimburse the amounts owed prior to June 30, 2021.*

Mandi Pennington, Treasurer  
Mandi Pennington

Dr. James W. Hanna, Superintendent  
Dr. James W. Hanna

Date: 2-27-2025

Date: 2-27-2025