

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
MARSHALL COUNTY, INDIANA

July 1, 2015 to June 30, 2017



**FILED**  
07/19/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kandi Tinkey	07-01-15 to 06-30-19
Superintendent of Schools	Dan Tyree Andy Hartley	07-01-15 to 06-30-17 07-01-17 to 06-30-19
President of the School Board	Todd Samuelson	01-01-15 to 12-31-18



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE PLYMOUTH COMMUNITY SCHOOL  
CORPORATION, MARSHALL COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of the Plymouth Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2015 to June 30, 2017, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Corporation's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***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.

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.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2015 to June 30, 2017.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2015 to June 30, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with 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 taken as a whole.


*Other Information*

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated June 28, 2018, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the 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.

  
Paul D. Joyce, CPA  
State Examiner

June 28, 2018



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

TO: THE OFFICIALS OF THE PLYMOUTH COMMUNITY SCHOOL  
CORPORATION, MARSHALL COUNTY, INDIANA

We have audited, in accordance with 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 Plymouth Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2015 to June 30, 2017, and the related notes to the financial statement, and have issued our report thereon dated June 28, 2018, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**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) to determine the 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School Corporation's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or 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 may exist that have not been identified.




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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of 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 determination of financial statement amounts. 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 School Corporation'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 School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

June 28, 2018

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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.

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2016 and 2017

Fund	Cash and Investments 07-01-15		Other Financing Sources (Uses)		Cash and Investments 06-30-16		Other Financing Sources (Uses)		Cash and Investments 06-30-17	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
General	\$ 3,196,168	\$ 24,277,359	\$ 24,286,861	\$ 20,749	\$ 3,207,415	\$ 23,560,745	\$ 23,605,642	\$ 235,788	\$ 3,398,306	\$ 3,398,306
Debt Service	2,229,483	4,209,497	3,906,630	(344,385)	2,187,965	4,117,797	4,253,357	(341,820)	1,710,585	1,710,585
Retirement/Severance Bond Debt Service	189,407	294,695	295,379	-	188,723	285,754	293,149	-	181,328	181,328
Capital Projects	906,510	2,863,338	2,843,746	130,570	1,056,672	2,818,695	2,792,108	(150,000)	933,259	933,259
School Transportation	112,889	1,756,702	1,263,093	3,045	609,543	1,378,749	1,663,856	-	324,436	324,436
School Bus Replacement	157,407	334,909	469,377	-	22,939	324,850	100,000	901	248,690	248,690
Rainy Day	2,048,096	82,937	1,543,181	-	587,852	600,000	-	150,000	1,337,852	1,337,852
Retirement/Severance Bond	53,547	-	5,092	-	48,455	-	10,090	-	38,365	38,365
2013 General Obligation Bonds	137,141	-	52,058	-	85,083	-	85,083	-	-	-
2015 Plymouth Multi School Lease	-	-	31,275	550,000	518,725	-	518,725	-	-	-
School Lunch	1,054,687	1,856,954	2,019,428	446	892,659	2,073,177	1,926,565	(198,020)	841,251	841,251
Textbook Rental	289,592	493,172	945,731	344,385	181,418	412,895	562,138	341,820	373,995	373,995
Levy Excess	97,837	-	-	-	97,837	-	-	-	97,837	97,837
JESSE - Special Education Cooperative - General	401,686	1,986,589	1,949,169	-	439,106	1,981,004	2,144,481	-	275,629	275,629
JESSE - Scholarship	2,527	657	500	-	2,684	634	500	-	2,818	2,818
JESSE - Autism Resources	4,520	-	4,520	-	-	147	-	-	147	147
JESSE - Miscellaneous	6,722	3,744	-	-	10,466	3,220	-	-	13,686	13,686
JESSE - Building	97,803	5,187	11,950	-	91,040	280	1,609	-	89,711	89,711
NCAVC - North Central Area Vocational Cooperative - General	103,527	179,014	176,737	-	105,804	193,913	183,980	15,000	130,737	130,737
NIESC - Northern Ind Educ Service Center - General	604,932	467,099	456,364	36,131	651,798	453,072	432,353	12,721	685,238	685,238
NIESC - Facility Escrow	4,781	-	4,727	-	54	-	465	-	(411)	(411)
NIESC - Special Projects	(29,767)	76,075	43,533	-	2,775	41,455	1,779	-	42,451	42,451
NIESC - Vol/Distance Learning	69,182	202,822	184,842	(2,131)	85,031	199,723	195,856	(2,650)	86,248	86,248
NIESC - Elearning Coach	3,342	56,527	52,944	-	6,925	-	1,854	(5,071)	-	-
NIESC - Rainy Day	135,000	-	-	-	135,000	-	-	-	135,000	135,000
NIESC - School Nutritionist	1,222	70,900	59,426	(9,000)	3,696	70,030	68,460	(5,000)	266	266
NIESC - Cell Phone	37,062	40,663	48,099	(25,000)	4,626	16,523	25,580	-	(4,431)	(4,431)
NIESC - Prof Development	30,527	29,975	21,301	-	39,201	31,493	29,664	-	41,030	41,030
Educational License Plates	-	300	263	-	37	338	338	-	37	37
Alternative Education	10,550	44,273	54,823	-	-	36,405	32,411	-	3,994	3,994
School Safe Haven 2015 2016	-	-	15,000	-	(15,000)	15,000	-	-	-	-
Early Intervention Grant	-	-	-	-	-	17,519	16,075	-	1,444	1,444
Lilly Counseling Grant	-	-	-	-	-	30,000	10,220	-	19,780	19,780
Mass Media Donation - LJH	-	-	-	-	-	2,600	2,600	-	-	-
Martin's One School at a Time - LJH	-	1,000	1,000	-	-	-	-	-	-	-
US Granules - Robotics Donation	11	-	-	-	11	-	11	-	-	-
Promotion of Plymouth Signage	10,000	-	-	-	10,000	-	-	-	10,000	10,000
State Farm Award - JEF	229	-	-	-	229	-	119	-	110	110
RIV - MCCF 3M Robotics 2014-2015	1,556	-	388	-	1,168	-	399	-	769	769
JEF - MCCF 3M Robotics 2014-2015	578	-	577	-	1	-	1	-	-	-
LJH - MCCF Five Star Expansion	-	2,000	2,000	-	-	-	-	-	-	-
RIV - 3M Robotics 2016	-	-	-	-	-	2,000	-	-	2,000	2,000
Soccerplex Donations	591	-	591	-	-	-	-	-	-	-
JEF - MCCF Afterschool Program	4	-	4	-	-	-	-	-	-	-
New Tech Donation	201,076	31,183	43,543	-	188,716	26,000	35,701	-	179,015	179,015
Project Lead the Way Donation	2,685	-	2,685	-	-	-	-	-	-	-
RIV - 3M Math Grant Donation	133	1,000	764	-	369	-	369	-	-	-
LJH - 3M Math Grant Donation	-	1,000	1,000	-	-	-	-	-	-	-
JEF - 3M Math Grant Donation	-	1,000	-	-	1,000	-	797	-	203	203
JEF - 3M Robotics Donation 2016	-	-	-	-	-	2,500	-	-	2,500	2,500
PHS - Rebuild the Rock Pile	-	8,200	-	-	8,200	29,500	3,111	-	34,589	34,589
Strings Grant	(891)	11,399	10,778	-	(270)	1,212	942	-	-	-
PHS - ACS Grant (Buck)	-	1,330	1,228	-	102	-	102	-	-	-
AD ED - United Way (Testing)	7,375	3,830	6,104	-	5,101	4,838	8,071	-	1,868	1,868
Girls Who Code Grant (Sharp)	-	-	-	-	-	300	209	-	91	91
LJH - Learning to Give Grant (Hull)	-	-	-	-	-	1,000	806	-	194	194
LJH - Generation On Grant (Hull) 2017	-	-	-	-	-	250	250	-	-	-
Gene Haas Foundation Scholarship Award	-	-	-	-	-	12,500	1,000	-	11,500	11,500
Alumni Association	982	650	1,054	-	578	-	537	-	41	41
PHS - Drug Free MCLCC	-	3,500	2,578	-	922	-	922	-	-	-
PHS - MCCF Drug Free Donation	-	-	-	-	-	3,500	2,408	-	1,092	1,092
PHS - MCCF Drug Free Testing	2,447	-	2,447	-	-	-	-	-	-	-
MCCF - Countdown to Kdg 2015	(3,100)	8,535	5,435	-	-	-	-	-	-	-
PHS - Tobacco Survey 2014	250	-	50	-	200	-	200	-	-	-
LJH - Generation On (Hull)	-	250	250	-	-	-	-	-	-	-
LJH - Generation On (Brown)	-	250	250	-	-	-	-	-	-	-

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2016 and 2017

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-15	Receipts	Disbursements		06-30-16	Receipts	Disbursements		
WAS - Generation On (Estes)	-	250	-	-	250	-	250	-	-
UW MCCF - Countdown To Kdg 2016	-	-	3,430	-	(3,430)	8,183	4,753	-	-
UW MCCF - Countdown To Kdg 2017	-	-	-	-	-	-	2,618	-	(2,618)
WDA - Generation On (VanLue)	-	-	-	-	-	250	250	-	-
WDA - Generation On (Knebel)	-	-	-	-	-	250	250	-	-
WSOI - Career Ready Grant 2016	-	1,000	303	-	697	-	181	-	516
Formative Assessment	-	53,285	53,285	-	-	46,756	60,971	-	(14,215)
Special Education Excess Costs	-	-	-	-	-	19,440	24,720	-	(5,280)
High Ability Grant 2014-2015	38,057	-	38,057	-	-	-	-	-	-
High Ability Grant 2015-2016	-	39,907	12,425	-	27,482	-	27,482	-	-
High Ability Grant 2016-2017	-	-	-	-	-	39,221	33,018	-	6,203
Adult and Continuing Education 2014-2015	(29,189)	67,578	38,389	-	-	-	-	-	-
Adult and Continuing Education 2015-2016	-	87,280	107,372	-	(20,092)	72,077	51,985	-	-
Adult and Continuing Education 2016-2017	-	-	-	-	-	57,310	93,020	-	(35,710)
Medicaid Reimbursement - State	5,001	22,463	-	(19,537)	7,927	45,684	-	(37,535)	16,076
Secured Schools Safety Grant	(22,896)	35,000	12,104	-	-	15,000	15,000	-	-
Non-English Speaking 2014-2015	1,574	-	1,574	-	-	-	-	-	-
Non-English Speaking 2015-2016	-	74,516	55,438	-	19,078	-	19,078	-	-
Non-English Speaking 2016-2017	-	-	-	-	-	68,837	24,705	-	44,132
School Technology	37,989	51,684	83,032	-	6,641	13,698	6,951	-	13,388
Career and Technical Performance Grant	-	-	-	-	-	26,478	1,590	-	24,888
Excess PTRC Distributions	885	-	-	(885)	-	-	-	-	-
Title I 2014-2015	(101,011)	157,243	56,232	-	-	-	-	-	-
Title I 2015-2016	-	578,618	629,382	-	(50,764)	94,688	43,924	-	-
Title I 2016-2017	-	-	-	-	-	473,462	518,835	-	(45,373)
Title I, Part D 2014-2015	(2,698)	16,144	13,446	-	-	-	-	-	-
Title I, Part D 2015-2016	-	4,401	8,858	-	(4,457)	48,675	44,218	-	-
Title I, Part D 2016-2017	-	-	-	-	-	7,137	12,939	-	(5,802)
Title I, Part C 2014-2015	(2,303)	21,136	19,133	-	(300)	300	-	-	-
Title I, Part C 2015-2017	-	9,921	15,143	-	(5,222)	20,471	15,674	-	(425)
Special Ed Part B (611) FY 2015	(64,393)	168,576	104,183	-	-	-	-	-	-
Special Ed Part B (611) FY 2016	-	640,853	703,069	-	(62,216)	152,257	90,041	-	-
Special Ed Part B (611) FY 2017	-	-	-	-	-	637,461	699,094	-	(61,633)
Special Ed Preschool (619) FY 2015	(1,713)	6,819	5,106	-	-	-	-	-	-
Special Ed Preschool (619) FY 2016	-	25,981	26,840	-	(859)	998	139	-	-
Special Ed Preschool (619) FY 2017	-	-	-	-	-	22,093	23,720	-	(1,627)
Adult Education Professional Development Stipend Certificate	(1,713)	1,713	-	-	-	-	-	-	-
Adult Education Additional Federal Funds	-	-	-	-	-	7,968	7,968	-	-
Vocational & Technical Perkins Grant FY 2016	-	143,674	183,613	-	(39,939)	48,792	8,853	-	-
Vocational & Technical Perkins Grant FY 2017	-	-	-	-	-	186,811	186,811	-	-
Perkins Rural Grant 2015	(6,050)	97,519	91,469	-	-	-	-	-	-
Perkins Rural Grant 2016	-	-	-	-	-	100,000	100,000	-	-
Medicaid Reimbursement - Federal	79,811	40,981	3,117	-	117,675	83,772	3,849	-	197,598
Adult Education WFD 2010-2011	3,305	-	432	-	2,873	-	2,480	-	393
Adult Education ENL 2014-2015	4,706	-	4,706	-	-	-	-	-	-
Adult Education ENL 2015-2016	-	20,373	14,101	-	6,272	2,037	8,309	-	-
Adult Education ENL Civics 2016-2017	-	-	-	-	-	-	12,449	-	(12,449)
Title II, Part A FFY 2013 2013-2015	(21,864)	72,947	51,083	-	-	-	-	-	-
Title II, Part A FFY 2014 2014-2016	(2,085)	53,494	97,415	-	(46,006)	58,883	12,877	-	-
Title II, Part A FFY 2015 2015-2017	-	2,349	9,428	-	(7,079)	67,988	73,681	-	(12,772)
Title III FY 2014-2016	(4,453)	18,004	13,551	-	-	-	-	-	-
Title III FY 2015-2017	-	49,888	54,466	-	(4,578)	18,842	14,264	-	-
Title III FY 2016-2018	-	-	-	-	-	36,337	40,444	-	(4,107)
PHS - Youth Tobacco Survey 2016	-	-	-	-	-	500	26	-	474
LJH - Youth Tobacco Survey 2016	-	-	-	-	-	250	-	-	250
EPA Bus Replacement Program 2015	-	-	60,000	-	(60,000)	60,000	-	-	-
Prepaid Food	17,937	2,509	1,631	-	18,815	5,686	2,376	-	22,125
Payroll	60,056	6,054,825	6,062,334	-	52,547	6,075,831	6,101,702	-	26,676
Clearing	256,079	624,732	726,840	-	153,971	642,742	565,062	-	231,651
<b>Totals</b>	<b>\$ 12,425,338</b>	<b>\$ 48,654,178</b>	<b>\$ 50,189,762</b>	<b>\$ 684,388</b>	<b>\$ 11,574,142</b>	<b>\$ 48,016,783</b>	<b>\$ 47,971,450</b>	<b>\$ 16,134</b>	<b>\$ 11,635,609</b>

The notes to the financial statement are an integral part of this statement.

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

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

*B. Basis of Accounting*

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

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

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

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

*E. Disbursements*

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

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

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

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

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

*Debt service.* 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.

*F. Other Financing Sources and Uses*

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. 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.



PLYMOUTH COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

The School Corporation may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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. (888) 526-1687

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

**B. Teachers' Retirement Fund**

*Plan Description*

The Indiana Teachers' Retirement Fund (TRF) is a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

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. (888) 286-3544

*Funding Policy and Annual Pension Cost*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of reimbursements for expenditures of federal grant funds, which were not received by June 30, 2016 and 2017. Two flow through accounts for Northern Indiana Educational Service Center (NIESC) also had some funds with deficits in cash since there were outstanding receivables. The School Corporation is the legal entity agent for NIESC.

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. *Holding Corporations***

The School Corporation has entered into capital leases with Plymouth Multi-School Building Corporation and Plymouth Vision 2020 School Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be related-parties of the School Corporation. Lease payments during the years ended June 30, 2016 and 2017, totaled \$3,464,000 and \$3,807,000, respectively.

**Note 9. *Subsequent Events***

On August 3, 2017, the School Corporation closed a \$2,000,000 General Obligation Bond for paving, site work, lighting, and HVAC work in the School Corporation.

In December 2017, the School Corporation entered into a lease agreement for Bond Anticipation Notes of 2017 with the Plymouth Multi-School Building Corporation in the amount of \$4,000,000. The proceeds will be used for preliminary expenses related to the 2018 Replacement, Restoration Safety and Security Project.

The School Corporation is anticipating a new lease with the Plymouth Multi-School Building Corporation in July 2018. The proceeds will be used for payment in full of the \$4,000,000 Bond Anticipation Notes of 2017 and for expenses related to the 2018 Replacement, Restoration Safety and Security Project in the amount of approximately \$49,900,000.

**Note 10. *Other Postemployment Benefits***

The School Corporation provides to eligible non-certified retirees the following benefits: A severance pay out of Years of Service and remaining sick days at a value of \$23 per sick day and \$23 per each year of service. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

**Note 11. *Combined Funds***

The Prepaid Food fund was reported individually in the current financial statement, but was combined in the Payroll and Clearing funds in the prior financial statement.

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#### OTHER INFORMATION - UNAUDITED

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 presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day
Cash and investments - beginning	\$ 3,196,168	\$ 2,229,483	\$ 189,407	\$ 906,510	\$ 112,889	\$ 157,407	\$ 2,048,096
Receipts:							
Local sources	442,629	4,209,497	294,695	2,863,338	1,254,142	234,909	82,937
Intermediate sources	-	-	-	-	-	-	-
State sources	23,817,118	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	500,000	100,000	-
Other receipts	17,612	-	-	-	2,560	-	-
Total receipts	24,277,359	4,209,497	294,695	2,863,338	1,756,702	334,909	82,937
Disbursements:							
Instruction	15,148,255	-	-	-	-	-	120,000
Support services	8,596,281	-	-	784,669	1,263,093	469,377	313,545
Noninstructional services	519,325	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	2,059,077	-	-	509,636
Debt service	23,000	3,906,630	295,379	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	600,000
Total disbursements	24,286,861	3,906,630	295,379	2,843,746	1,263,093	469,377	1,543,181
Excess (deficiency) of receipts over disbursements	(9,502)	302,867	(684)	19,592	493,609	(134,468)	(1,460,244)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	1,212	-	-	130,570	2,160	-	-
Transfers in	19,537	-	-	-	885	-	-
Transfers out	-	(344,385)	-	-	-	-	-
Total other financing sources (uses)	20,749	(344,385)	-	130,570	3,045	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,247	(41,518)	(684)	150,162	496,654	(134,468)	(1,460,244)
Cash and investments - ending	\$ 3,207,415	\$ 2,187,965	\$ 188,723	\$ 1,056,672	\$ 609,543	\$ 22,939	\$ 587,852

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Retirement/ Severance Bond	2013 General Obligation Bonds	2015 Plymouth Multi School Lease	School Lunch	Textbook Rental	Levy Excess	JESSE - Special Education Cooperative - General
Cash and investments - beginning	\$ 53,547	\$ 137,141	\$ -	\$ 1,054,687	\$ 289,592	\$ 97,837	\$ 401,686
Receipts:							
Local sources	-	-	-	591,022	324,166	-	1,795,153
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	17,728	169,006	-	191,436
Federal sources	-	-	-	1,231,800	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	16,404	-	-	-
Total receipts	-	-	-	1,856,954	493,172	-	1,986,589
Disbursements:							
Instruction	-	-	-	-	-	-	979,716
Support services	5,092	-	-	131	945,731	-	969,453
Noninstructional services	-	-	-	2,019,297	-	-	-
Facilities acquisition and construction	-	52,058	31,275	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	5,092	52,058	31,275	2,019,428	945,731	-	1,949,169
Excess (deficiency) of receipts over disbursements	(5,092)	(52,058)	(31,275)	(162,474)	(452,559)	-	37,420
Other financing sources (uses):							
Proceeds of long-term debt	-	-	550,000	-	-	-	-
Sale of capital assets	-	-	-	446	-	-	-
Transfers in	-	-	-	-	344,385	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	550,000	446	344,385	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,092)	(52,058)	518,725	(162,028)	(108,174)	-	37,420
Cash and investments - ending	\$ 48,455	\$ 85,083	\$ 518,725	\$ 892,659	\$ 181,418	\$ 97,837	\$ 439,106

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	JESSE - Scholarship	JESSE - Autism Resources	JESSE - Miscellaneous	JESSE - Building	NCAVC - North Central Area Vocational Cooperative - General	NIESC - Northern Ind Educ Service Center - General	NIESC - Facility Escrow
Cash and investments - beginning	\$ 2,527	\$ 4,520	\$ 6,722	\$ 97,803	\$ 103,527	\$ 604,932	\$ 4,781
Receipts:							
Local sources	384	-	-	-	163,819	441,813	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	273	-	3,744	5,187	15,195	25,286	-
Total receipts	657	-	3,744	5,187	179,014	467,099	-
Disbursements:							
Instruction	-	4,520	-	-	176,376	-	-
Support services	500	-	-	-	361	456,364	4,727
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	11,950	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	500	4,520	-	11,950	176,737	456,364	4,727
Excess (deficiency) of receipts over disbursements	157	(4,520)	3,744	(6,763)	2,277	10,735	(4,727)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	36,131	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	36,131	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	157	(4,520)	3,744	(6,763)	2,277	46,866	(4,727)
Cash and investments - ending	\$ 2,684	\$ -	\$ 10,466	\$ 91,040	\$ 105,804	\$ 651,798	\$ 54



PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	NIESC - Special Projects	NIESC - Vol/Distance Learning	NIESC - Elearning Coach	NIESC - Rainy Day	NIESC - School Nutritionist	NIESC - Cell Phone	NIESC - Prof Development
Cash and investments - beginning	\$ (29,767)	\$ 69,182	\$ 3,342	\$ 135,000	\$ 1,222	\$ 37,062	\$ 30,527
Receipts:							
Local sources	76,075	202,822	56,527	-	70,900	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	40,663	29,975
Total receipts	76,075	202,822	56,527	-	70,900	40,663	29,975
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	43,533	184,842	52,944	-	59,426	48,099	21,301
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	43,533	184,842	52,944	-	59,426	48,099	21,301
Excess (deficiency) of receipts over disbursements	32,542	17,980	3,583	-	11,474	(7,436)	8,674
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(2,131)	-	-	(9,000)	(25,000)	-
Total other financing sources (uses)	-	(2,131)	-	-	(9,000)	(25,000)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	32,542	15,849	3,583	-	2,474	(32,436)	8,674
Cash and investments - ending	\$ 2,775	\$ 85,031	\$ 6,925	\$ 135,000	\$ 3,696	\$ 4,626	\$ 39,201

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Educational License Plates	Alternative Education	School Safe Haven 2015 2016	Early Intervention Grant	Lilly Counseling Grant	Mass Media Donation - LJH	Martin's One School at a Time - LJH
Cash and investments - beginning	\$ -	\$ 10,550	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	1,000
Intermediate sources	300	-	-	-	-	-	-
State sources	-	44,273	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	300	44,273	-	-	-	-	1,000
Disbursements:							
Instruction	-	54,823	-	-	-	-	1,000
Support services	-	-	15,000	-	-	-	-
Noninstructional services	263	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	263	54,823	15,000	-	-	-	1,000
Excess (deficiency) of receipts over disbursements	37	(10,550)	(15,000)	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	37	(10,550)	(15,000)	-	-	-	-
Cash and investments - ending	\$ 37	\$ -	\$ (15,000)	\$ -	\$ -	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	US Granules - Robotics Donation	Promotion of Plymouth Signage	State Farm Award - JEF	RIV - MCCF 3M Robotics 2014-2015	JEF - MCCF 3M Robotics 2014-2015	LJH - MCCF Five Star Expansion	RIV - 3M Robotics 2016
Cash and investments - beginning	\$ 11	\$ 10,000	\$ 229	\$ 1,556	\$ 578	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	2,000	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	2,000	-
Disbursements:							
Instruction	-	-	-	388	577	2,000	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	-	388	577	2,000	-
Excess (deficiency) of receipts over disbursements	-	-	-	(388)	(577)	-	-
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	-	-	-	(388)	(577)	-	-
Cash and investments - ending	\$ 11	\$ 10,000	\$ 229	\$ 1,168	\$ 1	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Soccerplex Donations	JEF - MCCF Afterschool Program	New Tech Donation	Project Lead the Way Donation	RIV - 3M Math Grant Donation	LJH - 3M Math Grant Donation	JEF - 3M Math Grant Donation
Cash and investments - beginning	\$ 591	\$ 4	\$ 201,076	\$ 2,685	\$ 133	\$ -	\$ -
Receipts:							
Local sources	-	-	30,443	-	1,000	1,000	1,000
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	740	-	-	-	-
Total receipts	-	-	31,183	-	1,000	1,000	1,000
Disbursements:							
Instruction	-	4	-	2,685	764	1,000	-
Support services	-	-	12,133	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	591	-	31,410	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	591	4	43,543	2,685	764	1,000	-
Excess (deficiency) of receipts over disbursements	(591)	(4)	(12,360)	(2,685)	236	-	1,000
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(591)	(4)	(12,360)	(2,685)	236	-	1,000
Cash and investments - ending	\$ -	\$ -	\$ 188,716	\$ -	\$ 369	\$ -	\$ 1,000

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
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 OTHER FINANCING SOURCES (USES), AND CASH  
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	JEF - 3M Robotics Donation 2016	PHS - Rebuild the Rock Pile	Strings Grant	PHS - ACS Grant (Buck)	AD ED - United Way (Testing)	Girls Who Code Grant (Sharp)	LJH - Learning to Give Grant (Hull)
Cash and investments - beginning	\$ -	\$ -	\$ (891)	\$ -	\$ 7,375	\$ -	\$ -
Receipts:							
Local sources	-	8,200	11,399	1,330	1,762	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,068	-	-
Total receipts	-	8,200	11,399	1,330	3,830	-	-
Disbursements:							
Instruction	-	-	10,778	475	896	-	-
Support services	-	-	-	753	5,208	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	10,778	1,228	6,104	-	-
Excess (deficiency) of receipts over disbursements	-	8,200	621	102	(2,274)	-	-
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	-	8,200	621	102	(2,274)	-	-
Cash and investments - ending	\$ -	\$ 8,200	\$ (270)	\$ 102	\$ 5,101	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
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 For the Year Ended June 30, 2016

	LJH - Generation On Grant (Hull) 2017	Gene Haas Foundation Scholarship Award	Alumni Association	PHS - Drug Free MCLCC	PHS - MCCF Drug Free Donation	PHS - MCCF Drug Free Testing	MCCF - Countdown to Kdg 2015
Cash and investments - beginning	\$ -	\$ -	\$ 982	\$ -	\$ -	\$ 2,447	\$ (3,100)
Receipts:							
Local sources	-	-	650	3,500	-	-	8,535
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	650	3,500	-	-	8,535
Disbursements:							
Instruction	-	-	-	-	-	-	5,435
Support services	-	-	1,054	2,578	-	2,447	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	1,054	2,578	-	2,447	5,435
Excess (deficiency) of receipts over disbursements	-	-	(404)	922	-	(2,447)	3,100
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	-	-	(404)	922	-	(2,447)	3,100
Cash and investments - ending	\$ -	\$ -	\$ 578	\$ 922	\$ -	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
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	PHS - Tobacco Survey 2014	LJH - Generation On (Hull)	LJH - Generation On (Brown)	WAS - Generation On (Estes)	UW MCCF - Countdown To Kdg 2016	UW MCCF - Countdown To Kdg 2017	WDA - Generation On (VanLue)
Cash and investments - beginning	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	250	250	250	-	-	-
Total receipts	-	250	250	250	-	-	-
Disbursements:							
Instruction	-	250	250	-	3,430	-	-
Support services	50	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	50	250	250	-	3,430	-	-
Excess (deficiency) of receipts over disbursements	(50)	-	-	250	(3,430)	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(50)	-	-	250	(3,430)	-	-
Cash and investments - ending	\$ 200	\$ -	\$ -	\$ 250	\$ (3,430)	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	WDA - Generation On (Knebel)	WSOI - Career Ready Grant 2016	Formative Assessment	Special Education Excess Costs	High Ability Grant 2014-2015	High Ability Grant 2015-2016	High Ability Grant 2016-2017
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 38,057	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	53,285	-	-	39,907	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	1,000	-	-	-	-	-
Total receipts	-	1,000	53,285	-	-	39,907	-
Disbursements:							
Instruction	-	303	53,285	-	(157)	12,425	-
Support services	-	-	-	-	38,214	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	303	53,285	-	38,057	12,425	-
Excess (deficiency) of receipts over disbursements	-	697	-	-	(38,057)	27,482	-
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	-	697	-	-	(38,057)	27,482	-
Cash and investments - ending	\$ -	\$ 697	\$ -	\$ -	\$ -	\$ 27,482	\$ -



PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Adult and Continuing Education 2014-2015	Adult and Continuing Education 2015-2016	Adult and Continuing Education 2016-2017	Medicaid Reimbursement - State	Secured Schools Safety Grant	Non-English Speaking 2014-2015	Non-English Speaking 2015-2016
Cash and investments - beginning	\$ (29,189)	\$ -	\$ -	\$ 5,001	\$ (22,896)	\$ 1,574	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	87,280	-	22,463	35,000	-	74,516
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	67,578	-	-	-	-	-	-
Total receipts	67,578	87,280	-	22,463	35,000	-	74,516
Disbursements:							
Instruction	33,994	48,423	-	-	-	918	39,239
Support services	4,395	58,949	-	-	12,104	656	16,199
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	38,389	107,372	-	-	12,104	1,574	55,438
Excess (deficiency) of receipts over disbursements	29,189	(20,092)	-	22,463	22,896	(1,574)	19,078
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(19,537)	-	-	-
Total other financing sources (uses)	-	-	-	(19,537)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	29,189	(20,092)	-	2,926	22,896	(1,574)	19,078
Cash and investments - ending	\$ -	\$ (20,092)	\$ -	\$ 7,927	\$ -	\$ -	\$ 19,078

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
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 For the Year Ended June 30, 2016

	Non-English Speaking 2016-2017	School Technology	Career and Technical Performance Grant	Excess PTRC Distributions	Title I 2014-2015	Title I 2015-2016	Title I 2016-2017
Cash and investments - beginning	\$ -	\$ 37,989	\$ -	\$ 885	\$ (101,011)	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	4,404	-	-	-	-	-
Federal sources	-	47,280	-	-	157,243	578,618	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	51,684	-	-	157,243	578,618	-
Disbursements:							
Instruction	-	-	-	-	39,718	583,718	-
Support services	-	4,980	-	-	15,903	40,507	-
Noninstructional services	-	-	-	-	611	5,157	-
Facilities acquisition and construction	-	78,052	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	83,032	-	-	56,232	629,382	-
Excess (deficiency) of receipts over disbursements	-	(31,348)	-	-	101,011	(50,764)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(885)	-	-	-
Total other financing sources (uses)	-	-	-	(885)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(31,348)	-	(885)	101,011	(50,764)	-
Cash and investments - ending	\$ -	\$ 6,641	\$ -	\$ -	\$ -	\$ (50,764)	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Title I, Part D 2014-2015	Title I, Part D 2015-2016	Title I, Part D 2016-2017	Title I, Part C 2014-2015	Title I, Part C 2015-2017	Special Ed Part B (611) FY 2015	Special Ed Part B (611) FY 2016
Cash and investments - beginning	\$ (2,698)	\$ -	\$ -	\$ (2,303)	\$ -	\$ (64,393)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	16,144	4,401	-	21,136	9,921	168,576	640,853
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	16,144	4,401	-	21,136	9,921	168,576	640,853
Disbursements:							
Instruction	13,446	8,858	-	2,290	47	52,970	395,184
Support services	-	-	-	12,264	12,363	51,213	307,885
Noninstructional services	-	-	-	4,579	2,733	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	13,446	8,858	-	19,133	15,143	104,183	703,069
Excess (deficiency) of receipts over disbursements	2,698	(4,457)	-	2,003	(5,222)	64,393	(62,216)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,698	(4,457)	-	2,003	(5,222)	64,393	(62,216)
Cash and investments - ending	\$ -	\$ (4,457)	\$ -	\$ (300)	\$ (5,222)	\$ -	\$ (62,216)

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
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	Special Ed Part B (611) FY 2017	Special Ed Preschool (619) FY 2015	Special Ed Preschool (619) FY 2016	Special Ed Preschool (619) FY 2017	Adult Education Professional Development Stipend Certificate	Adult Education Additional Federal Funds	Vocational & Technical Perkins Grant FY 2016
Cash and investments - beginning	\$ -	\$ (1,713)	\$ -	\$ -	\$ (1,713)	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	6,819	25,981	-	1,713	-	143,674
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	6,819	25,981	-	1,713	-	143,674
Disbursements:							
Instruction	-	5,106	26,840	-	-	-	183,613
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	5,106	26,840	-	-	-	183,613
Excess (deficiency) of receipts over disbursements	-	1,713	(859)	-	1,713	-	(39,939)
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	-	1,713	(859)	-	1,713	-	(39,939)
Cash and investments - ending	\$ -	\$ -	\$ (859)	\$ -	\$ -	\$ -	\$ (39,939)

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
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	Vocational & Technical Perkins Grant FY 2017	Perkins Rural Grant 2015	Perkins Rural Grant 2016	Medicaid Reimbursement - Federal	Adult Education WFD 2010-2011	Adult Education ENL 2014-2015	Adult Education ENL 2015-2016
Cash and investments - beginning	\$ -	\$ (6,050)	\$ -	\$ 79,811	\$ 3,305	\$ 4,706	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	97,519	-	40,981	-	-	20,373
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	97,519	-	40,981	-	-	20,373
Disbursements:							
Instruction	-	-	-	-	432	4,611	14,101
Support services	-	2,468	-	3,117	-	95	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	89,001	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	91,469	-	3,117	432	4,706	14,101
Excess (deficiency) of receipts over disbursements	-	6,050	-	37,864	(432)	(4,706)	6,272
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	6,050	-	37,864	(432)	(4,706)	6,272
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 117,675	\$ 2,873	\$ -	\$ 6,272

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Adult Education ENL Civics 2016-2017	Title II, Part A FFY 2013 2013-2015	Title II, Part A FFY 2014 2014-2016	Title II, Part A FFY 2015 2015-2017	Title III FY 2014-2016	Title III FY 2015-2017	Title III FY 2016-2018
Cash and investments - beginning	\$ -	\$ (21,864)	\$ (2,085)	\$ -	\$ (4,453)	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	72,947	53,494	2,349	18,004	49,888	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	72,947	53,494	2,349	18,004	49,888	-
Disbursements:							
Instruction	-	-	-	-	7,811	53,666	-
Support services	-	51,083	97,415	9,428	5,740	800	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	51,083	97,415	9,428	13,551	54,466	-
Excess (deficiency) of receipts over disbursements	-	21,864	(43,921)	(7,079)	4,453	(4,578)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	21,864	(43,921)	(7,079)	4,453	(4,578)	-
Cash and investments - ending	\$ -	\$ -	\$ (46,006)	\$ (7,079)	\$ -	\$ (4,578)	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
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 OTHER FINANCING SOURCES (USES), AND CASH  
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 For the Year Ended June 30, 2016

	PHS - Youth Tobacco Survey 2016	LJH - Youth Tobacco Survey 2016	EPA Bus Replacement Program 2015	Prepaid Food	Payroll	Clearing	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 17,937	\$ 60,056	\$ 256,079	\$ 12,425,338
Receipts:							
Local sources	-	-	-	-	-	-	13,176,647
Intermediate sources	-	-	-	-	-	-	300
State sources	-	-	-	-	-	-	24,556,416
Federal sources	-	-	-	-	-	-	3,409,714
Interfund loans	-	-	-	-	-	-	600,000
Other receipts	-	-	-	2,509	6,054,825	624,732	6,911,101
Total receipts	-	-	-	2,509	6,054,825	624,732	48,654,178
Disbursements:							
Instruction	-	-	-	-	-	-	18,094,463
Support services	-	-	60,000	-	-	-	15,064,470
Noninstructional services	-	-	-	-	-	-	2,551,965
Facilities acquisition and construction	-	-	-	-	-	-	2,863,050
Debt service	-	-	-	-	-	-	4,225,009
Nonprogrammed charges	-	-	-	1,631	6,062,334	726,840	6,790,805
Interfund loans	-	-	-	-	-	-	600,000
Total disbursements	-	-	60,000	1,631	6,062,334	726,840	50,189,762
Excess (deficiency) of receipts over disbursements	-	-	(60,000)	878	(7,509)	(102,108)	(1,535,584)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	550,000
Sale of capital assets	-	-	-	-	-	-	134,388
Transfers in	-	-	-	-	-	-	400,938
Transfers out	-	-	-	-	-	-	(400,938)
Total other financing sources (uses)	-	-	-	-	-	-	684,388
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(60,000)	878	(7,509)	(102,108)	(851,196)
Cash and investments - ending	\$ -	\$ -	\$ (60,000)	\$ 18,815	\$ 52,547	\$ 153,971	\$ 11,574,142

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day
Cash and investments - beginning	\$ 3,207,415	\$ 2,187,965	\$ 188,723	\$ 1,056,672	\$ 609,543	\$ 22,939	\$ 587,852
Receipts:							
Local sources	205,407	4,117,797	285,754	2,818,615	1,378,749	324,850	-
Intermediate sources	-	-	-	-	-	-	-
State sources	23,349,441	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	600,000
Other receipts	5,897	-	-	80	-	-	-
Total receipts	23,560,745	4,117,797	285,754	2,818,695	1,378,749	324,850	600,000
Disbursements:							
Instruction	14,515,760	-	-	-	-	-	-
Support services	8,568,794	-	-	957,088	1,163,856	-	-
Noninstructional services	498,088	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	1,835,020	-	-	-
Debt service	23,000	4,253,357	293,149	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	500,000	100,000	-
Total disbursements	23,605,642	4,253,357	293,149	2,792,108	1,663,856	100,000	-
Excess (deficiency) of receipts over disbursements	(44,897)	(135,560)	(7,395)	26,587	(285,107)	224,850	600,000
Other financing sources (uses):							
Sale of capital assets	233	-	-	-	-	901	-
Transfers in	235,555	-	-	-	-	-	150,000
Transfers out	-	(341,820)	-	(150,000)	-	-	-
Total other financing sources (uses)	235,788	(341,820)	-	(150,000)	-	901	150,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	190,891	(477,380)	(7,395)	(123,413)	(285,107)	225,751	750,000
Cash and investments - ending	\$ 3,398,306	\$ 1,710,585	\$ 181,328	\$ 933,259	\$ 324,436	\$ 248,690	\$ 1,337,852



PLYMOUTH COMMUNITY SCHOOL CORPORATION  
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	Retirement/ Severance Bond	2013 General Obligation Bonds	2015 Plymouth Multi School Lease	School Lunch	Textbook Rental	Levy Excess	JESSE - Special Education Cooperative - General
Cash and investments - beginning	\$ 48,455	\$ 85,083	\$ 518,725	\$ 892,659	\$ 181,418	\$ 97,837	\$ 439,106
Receipts:							
Local sources	-	-	-	578,419	247,124	-	1,784,582
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	17,464	165,771	-	196,422
Federal sources	-	-	-	1,460,701	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	16,593	-	-	-
Total receipts	-	-	-	2,073,177	412,895	-	1,981,004
Disbursements:							
Instruction	-	-	-	-	-	-	1,126,284
Support services	10,090	-	-	127	562,138	-	1,018,197
Noninstructional services	-	-	-	1,926,438	-	-	-
Facilities acquisition and construction	-	85,083	518,725	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	10,090	85,083	518,725	1,926,565	562,138	-	2,144,481
Excess (deficiency) of receipts over disbursements	(10,090)	(85,083)	(518,725)	146,612	(149,243)	-	(163,477)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	341,820	-	-
Transfers out	-	-	-	(198,020)	-	-	-
Total other financing sources (uses)	-	-	-	(198,020)	341,820	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,090)	(85,083)	(518,725)	(51,408)	192,577	-	(163,477)
Cash and investments - ending	\$ 38,365	\$ -	\$ -	\$ 841,251	\$ 373,995	\$ 97,837	\$ 275,629

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
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	JESSE - Scholarship	JESSE - Autism Resources	JESSE - Miscellaneous	JESSE - Building	NCAVC - North Central Area Vocational Cooperative - General	NIESC - Northern Ind Educ Service Center - General	NIESC - Facility Escrow
Cash and investments - beginning	\$ 2,684	\$ -	\$ 10,466	\$ 91,040	\$ 105,804	\$ 651,798	\$ 54
Receipts:							
Local sources	501	-	-	-	162,016	420,055	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	6,037	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	133	147	3,220	280	31,897	26,980	-
Total receipts	634	147	3,220	280	193,913	453,072	-
Disbursements:							
Instruction	-	-	-	-	183,587	-	-
Support services	500	-	-	-	393	432,353	465
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	1,609	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	500	-	-	1,609	183,980	432,353	465
Excess (deficiency) of receipts over disbursements	134	147	3,220	(1,329)	9,933	20,719	(465)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	15,000	-	-
Transfers in	-	-	-	-	-	12,721	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	15,000	12,721	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	134	147	3,220	(1,329)	24,933	33,440	(465)
Cash and investments - ending	\$ 2,818	\$ 147	\$ 13,686	\$ 89,711	\$ 130,737	\$ 685,238	\$ (411)

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	NIESC - Special Projects	NIESC - Vol/Distance Learning	NIESC - Elearning Coach	NIESC - Rainy Day	NIESC - School Nutritionist	NIESC - Cell Phone	NIESC - Prof Development
Cash and investments - beginning	\$ 2,775	\$ 85,031	\$ 6,925	\$ 135,000	\$ 3,696	\$ 4,626	\$ 39,201
Receipts:							
Local sources	41,455	199,723	-	-	70,030	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	16,523	31,493
Total receipts	41,455	199,723	-	-	70,030	16,523	31,493
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	1,779	195,856	1,854	-	68,460	25,580	29,664
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	1,779	195,856	1,854	-	68,460	25,580	29,664
Excess (deficiency) of receipts over disbursements	39,676	3,867	(1,854)	-	1,570	(9,057)	1,829
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(2,650)	(5,071)	-	(5,000)	-	-
Total other financing sources (uses)	-	(2,650)	(5,071)	-	(5,000)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	39,676	1,217	(6,925)	-	(3,430)	(9,057)	1,829
Cash and investments - ending	\$ 42,451	\$ 86,248	\$ -	\$ 135,000	\$ 266	\$ (4,431)	\$ 41,030

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
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	Educational License Plates	Alternative Education	School Safe Haven 2015 2016	Early Intervention Grant	Lilly Counseling Grant	Mass Media Donation - LJH	Martin's One School at a Time - LJH
Cash and investments - beginning	\$ 37	\$ -	\$ (15,000)	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	30,000	2,600	-
Intermediate sources	338	-	-	-	-	-	-
State sources	-	36,405	15,000	17,519	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	338	36,405	15,000	17,519	30,000	2,600	-
Disbursements:							
Instruction	-	32,411	-	16,075	-	2,600	-
Support services	-	-	-	-	10,220	-	-
Noninstructional services	338	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	338	32,411	-	16,075	10,220	2,600	-
Excess (deficiency) of receipts over disbursements	-	3,994	15,000	1,444	19,780	-	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,994	15,000	1,444	19,780	-	-
Cash and investments - ending	\$ 37	\$ 3,994	\$ -	\$ 1,444	\$ 19,780	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
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	US Granules - Robotics Donation	Promotion of Plymouth Signage	State Farm Award - JEF	RIV - MCCF 3M Robotics 2014-2015	JEF - MCCF 3M Robotics 2014-2015	LJH - MCCF Five Star Expansion	RIV - 3M Robotics 2016
Cash and investments - beginning	\$ 11	\$ 10,000	\$ 229	\$ 1,168	\$ 1	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	2,000
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	2,000
Disbursements:							
Instruction	11	-	119	399	1	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	11	-	119	399	1	-	-
Excess (deficiency) of receipts over disbursements	(11)	-	(119)	(399)	(1)	-	2,000
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(11)	-	(119)	(399)	(1)	-	2,000
Cash and investments - ending	\$ -	\$ 10,000	\$ 110	\$ 769	\$ -	\$ -	\$ 2,000

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	Soccerplex Donations	JEF - MCCF Afterschool Program	New Tech Donation	Project Lead the Way Donation	RIV - 3M Math Grant Donation	LJH - 3M Math Grant Donation	JEF - 3M Math Grant Donation
Cash and investments - beginning	\$ -	\$ -	\$ 188,716	\$ -	\$ 369	\$ -	\$ 1,000
Receipts:							
Local sources	-	-	26,000	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	26,000	-	-	-	-
Disbursements:							
Instruction	-	-	2,700	-	369	-	797
Support services	-	-	7,666	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	25,335	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	35,701	-	369	-	797
Excess (deficiency) of receipts over disbursements	-	-	(9,701)	-	(369)	-	(797)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(9,701)	-	(369)	-	(797)
Cash and investments - ending	\$ -	\$ -	\$ 179,015	\$ -	\$ -	\$ -	\$ 203

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
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	JEF - 3M Robotics Donation 2016	PHS - Rebuild the Rock Pile	Strings Grant	PHS - ACS Grant (Buck)	AD ED - United Way (Testing)	Girls Who Code Grant (Sharp)	LJH - Learning to Give Grant (Hull)
Cash and investments - beginning	\$ -	\$ 8,200	\$ (270)	\$ 102	\$ 5,101	\$ -	\$ -
Receipts:							
Local sources	2,500	29,500	1,212	-	1,540	300	1,000
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	3,298	-	-
Total receipts	<u>2,500</u>	<u>29,500</u>	<u>1,212</u>	<u>-</u>	<u>4,838</u>	<u>300</u>	<u>1,000</u>
Disbursements:							
Instruction	-	-	942	102	495	-	806
Support services	-	1,000	-	-	7,576	209	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	2,111	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>3,111</u>	<u>942</u>	<u>102</u>	<u>8,071</u>	<u>209</u>	<u>806</u>
Excess (deficiency) of receipts over disbursements	<u>2,500</u>	<u>26,389</u>	<u>270</u>	<u>(102)</u>	<u>(3,233)</u>	<u>91</u>	<u>194</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>2,500</u>	<u>26,389</u>	<u>270</u>	<u>(102)</u>	<u>(3,233)</u>	<u>91</u>	<u>194</u>
Cash and investments - ending	<u>\$ 2,500</u>	<u>\$ 34,589</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,868</u>	<u>\$ 91</u>	<u>\$ 194</u>

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	LJH - Generation On Grant (Hull) 2017	Gene Haas Foundation Scholarship Award	Alumni Association	PHS - Drug Free MCLCC	PHS - MCCF Drug Free Donation	PHS - MCCF Drug Free Testing	MCCF - Countdown to Kdg 2015
Cash and investments - beginning	\$ -	\$ -	\$ 578	\$ 922	\$ -	\$ -	\$ -
Receipts:							
Local sources	250	12,500	-	-	3,500	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	250	12,500	-	-	3,500	-	-
Disbursements:							
Instruction	250	-	-	-	-	-	-
Support services	-	-	537	922	2,408	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,000	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	250	1,000	537	922	2,408	-	-
Excess (deficiency) of receipts over disbursements	-	11,500	(537)	(922)	1,092	-	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	11,500	(537)	(922)	1,092	-	-
Cash and investments - ending	\$ -	\$ 11,500	\$ 41	\$ -	\$ 1,092	\$ -	\$ -



PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	PHS - Tobacco Survey 2014	LJH - Generation On (Hull)	LJH - Generation On (Brown)	WAS - Generation On (Estes)	UW MCCF - Countdown To Kdg 2016	UW MCCF - Countdown To Kdg 2017	WDA - Generation On (VanLue)
Cash and investments - beginning	\$ 200	\$ -	\$ -	\$ 250	\$ (3,430)	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	8,183	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	250
Total receipts	-	-	-	-	8,183	-	250
Disbursements:							
Instruction	-	-	-	250	4,753	2,618	250
Support services	200	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	200	-	-	250	4,753	2,618	250
Excess (deficiency) of receipts over disbursements	(200)	-	-	(250)	3,430	(2,618)	-
Other financing sources (uses):							
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	(200)	-	-	(250)	3,430	(2,618)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,618)	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	WDA - Generation On (Knebel)	WSOI - Career Ready Grant 2016	Formative Assessment	Special Education Excess Costs	High Ability Grant 2014-2015	High Ability Grant 2015-2016	High Ability Grant 2016-2017
Cash and investments - beginning	\$ -	\$ 697	\$ -	\$ -	\$ -	\$ 27,482	\$ -
Receipts:							
Local sources	250	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	46,756	19,440	-	-	39,221
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	250	-	46,756	19,440	-	-	39,221
Disbursements:							
Instruction	250	181	60,971	24,720	-	17,414	33,018
Support services	-	-	-	-	-	10,068	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	250	181	60,971	24,720	-	27,482	33,018
Excess (deficiency) of receipts over disbursements	-	(181)	(14,215)	(5,280)	-	(27,482)	6,203
Other financing sources (uses):							
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	-	(181)	(14,215)	(5,280)	-	(27,482)	6,203
Cash and investments - ending	\$ -	\$ 516	\$ (14,215)	\$ (5,280)	\$ -	\$ -	\$ 6,203

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Adult and Continuing Education 2014-2015	Adult and Continuing Education 2015-2016	Adult and Continuing Education 2016-2017	Medicaid Reimbursement - State	Secured Schools Safety Grant	Non-English Speaking 2014-2015	Non-English Speaking 2015-2016
Cash and investments - beginning	\$ -	\$ (20,092)	\$ -	\$ 7,927	\$ -	\$ -	\$ 19,078
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	72,077	57,310	45,684	15,000	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	72,077	57,310	45,684	15,000	-	-
Disbursements:							
Instruction	-	35,823	50,657	-	-	-	16,757
Support services	-	16,162	42,363	-	15,000	-	2,321
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	51,985	93,020	-	15,000	-	19,078
Excess (deficiency) of receipts over disbursements	-	20,092	(35,710)	45,684	-	-	(19,078)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(37,535)	-	-	-
Total other financing sources (uses)	-	-	-	(37,535)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	20,092	(35,710)	8,149	-	-	(19,078)
Cash and investments - ending	\$ -	\$ -	\$ (35,710)	\$ 16,076	\$ -	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Non-English Speaking 2016-2017	School Technology	Career and Technical Performance Grant	Excess PTRC Distributions	Title I 2014-2015	Title I 2015-2016	Title I 2016-2017
Cash and investments - beginning	\$ -	\$ 6,641	\$ -	\$ -	\$ -	\$ (50,764)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	68,837	6,308	26,478	-	-	-	-
Federal sources	-	7,390	-	-	-	94,688	473,462
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>68,837</u>	<u>13,698</u>	<u>26,478</u>	<u>-</u>	<u>-</u>	<u>94,688</u>	<u>473,462</u>
Disbursements:							
Instruction	23,874	-	874	-	-	42,487	498,029
Support services	831	4,750	716	-	-	464	16,685
Noninstructional services	-	-	-	-	-	973	4,121
Facilities acquisition and construction	-	2,201	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>24,705</u>	<u>6,951</u>	<u>1,590</u>	<u>-</u>	<u>-</u>	<u>43,924</u>	<u>518,835</u>
Excess (deficiency) of receipts over disbursements	<u>44,132</u>	<u>6,747</u>	<u>24,888</u>	<u>-</u>	<u>-</u>	<u>50,764</u>	<u>(45,373)</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>44,132</u>	<u>6,747</u>	<u>24,888</u>	<u>-</u>	<u>-</u>	<u>50,764</u>	<u>(45,373)</u>
Cash and investments - ending	<u>\$ 44,132</u>	<u>\$ 13,388</u>	<u>\$ 24,888</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (45,373)</u>

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Title I, Part D 2014-2015	Title I, Part D 2015-2016	Title I, Part D 2016-2017	Title I, Part C 2014-2015	Title I, Part C 2015-2017	Special Ed Part B (611) FY 2015	Special Ed Part B (611) FY 2016
Cash and investments - beginning	\$ -	\$ (4,457)	\$ -	\$ (300)	\$ (5,222)	\$ -	\$ (62,216)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	48,675	7,137	300	20,471	-	152,257
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	48,675	7,137	300	20,471	-	152,257
Disbursements:							
Instruction	-	44,218	12,939	-	3,421	-	53,804
Support services	-	-	-	-	9,694	-	36,237
Noninstructional services	-	-	-	-	2,559	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	44,218	12,939	-	15,674	-	90,041
Excess (deficiency) of receipts over disbursements	-	4,457	(5,802)	300	4,797	-	62,216
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	4,457	(5,802)	300	4,797	-	62,216
Cash and investments - ending	\$ -	\$ -	\$ (5,802)	\$ -	\$ (425)	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Special Ed Part B (611) FY 2017	Special Ed Preschool (619) FY 2015	Special Ed Preschool (619) FY 2016	Special Ed Preschool (619) FY 2017	Adult Education Professional Development Stipend Certificate	Adult Education Additional Federal Funds	Vocational & Technical Perkins Grant FY 2016
Cash and investments - beginning	\$ -	\$ -	\$ (859)	\$ -	\$ -	\$ -	\$ (39,939)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	637,461	-	998	22,093	-	7,968	48,792
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>637,461</u>	<u>-</u>	<u>998</u>	<u>22,093</u>	<u>-</u>	<u>7,968</u>	<u>48,792</u>
Disbursements:							
Instruction	403,036	-	139	23,720	-	6,779	8,853
Support services	296,058	-	-	-	-	1,189	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>699,094</u>	<u>-</u>	<u>139</u>	<u>23,720</u>	<u>-</u>	<u>7,968</u>	<u>8,853</u>
Excess (deficiency) of receipts over disbursements	<u>(61,633)</u>	<u>-</u>	<u>859</u>	<u>(1,627)</u>	<u>-</u>	<u>-</u>	<u>39,939</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(61,633)</u>	<u>-</u>	<u>859</u>	<u>(1,627)</u>	<u>-</u>	<u>-</u>	<u>39,939</u>
Cash and investments - ending	<u>\$ (61,633)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,627)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Vocational & Technical Perkins Grant FY 2017	Perkins Rural Grant 2015	Perkins Rural Grant 2016	Medicaid Reimbursement - Federal	Adult Education WFD 2010-2011	Adult Education ENL 2014-2015	Adult Education ENL 2015-2016
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 117,675	\$ 2,873	\$ -	\$ 6,272
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	186,811	-	100,000	83,772	-	-	2,037
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	186,811	-	100,000	83,772	-	-	2,037
Disbursements:							
Instruction	186,811	-	-	-	475	-	8,309
Support services	-	-	-	3,849	2,005	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	100,000	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	186,811	-	100,000	3,849	2,480	-	8,309
Excess (deficiency) of receipts over disbursements	-	-	-	79,923	(2,480)	-	(6,272)
Other financing sources (uses):							
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	-	-	-	79,923	(2,480)	-	(6,272)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 197,598	\$ 393	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Adult Education ENL Civics 2016-2017	Title II, Part A FFY 2013 2013-2015	Title II, Part A FFY 2014 2014-2016	Title II, Part A FFY 2015 2015-2017	Title III FY 2014-2016	Title III FY 2015-2017	Title III FY 2016-2018
Cash and investments - beginning	\$ -	\$ -	\$ (46,006)	\$ (7,079)	\$ -	\$ (4,578)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	58,883	67,988	-	18,842	36,337
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	58,883	67,988	-	18,842	36,337
Disbursements:							
Instruction	11,840	-	-	-	-	13,203	38,222
Support services	609	-	12,877	73,681	-	1,061	2,222
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	12,449	-	12,877	73,681	-	14,264	40,444
Excess (deficiency) of receipts over disbursements	(12,449)	-	46,006	(5,693)	-	4,578	(4,107)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(12,449)	-	46,006	(5,693)	-	4,578	(4,107)
Cash and investments - ending	\$ (12,449)	\$ -	\$ -	\$ (12,772)	\$ -	\$ -	\$ (4,107)



PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH  
 AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	PHS - Youth Tobacco Survey 2016	LJH - Youth Tobacco Survey 2016	EPA Bus Replacement Program 2015	Prepaid Food	Payroll	Clearing	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (60,000)	\$ 18,815	\$ 52,547	\$ 153,971	\$ 11,574,142
Receipts:							
Local sources	-	-	-	-	-	-	12,756,412
Intermediate sources	-	-	-	-	-	-	338
State sources	-	-	-	-	-	-	24,195,133
Federal sources	-	-	60,000	-	-	-	3,603,100
Interfund loans	-	-	-	-	-	-	600,000
Other receipts	500	250	-	5,686	6,075,831	642,742	6,861,800
Total receipts	500	250	60,000	5,686	6,075,831	642,742	48,016,783
Disbursements:							
Instruction	-	-	-	-	-	-	17,512,403
Support services	26	-	-	-	-	-	13,616,800
Noninstructional services	-	-	-	-	-	-	2,432,517
Facilities acquisition and construction	-	-	-	-	-	-	2,570,084
Debt service	-	-	-	-	-	-	4,569,506
Nonprogrammed charges	-	-	-	2,376	6,101,702	565,062	6,670,140
Interfund loans	-	-	-	-	-	-	600,000
Total disbursements	26	-	-	2,376	6,101,702	565,062	47,971,450
Excess (deficiency) of receipts over disbursements	474	250	60,000	3,310	(25,871)	77,680	45,333
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	16,134
Transfers in	-	-	-	-	-	-	740,096
Transfers out	-	-	-	-	-	-	(740,096)
Total other financing sources (uses)	-	-	-	-	-	-	16,134
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	474	250	60,000	3,310	(25,871)	77,680	61,467
Cash and investments - ending	\$ 474	\$ 250	\$ -	\$ 22,125	\$ 26,676	\$ 231,651	\$ 11,635,609

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Plymouth Multi-School Building Corporation	Renovations of and improvements to the high school and surrounding site	\$ 685,500	07/15/2016	01/15/2020
Plymouth Vision 2020 School Building Corporation	Refunding of 2004 and 2005 Series Bonds	<u>3,440,000</u>	12/11/2012	07/15/2021
Total of annual lease payments		<u>\$ 4,125,500</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2011 Series Construction for New Tech Area	\$ 520,000	\$ 353,700
General obligation bonds	2013 Series Security Improvements	1,215,000	97,453
General obligation bonds	Pension Bonds - Retirement Preference	1,231,115	294,995
General obligation bonds	Qualified School Construction Bond - Major Construction Repairs	<u>4,175,000</u>	<u>19,103</u>
Totals		<u>\$ 7,141,115</u>	<u>\$ 765,251</u>

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF CAPITAL ASSETS  
June 30, 2017

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	\$ 405,200
Buildings	89,500,814
Improvements other than buildings	1,694,708
Machinery, equipment, and vehicles	8,001,450
Construction in progress	<u>300,000</u>
Total capital assets	<u>\$ 99,902,172</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF THE PLYMOUTH COMMUNITY SCHOOL  
CORPORATION, MARSHALL COUNTY, INDIANA

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

We have audited the Plymouth Community School Corporation's (School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2015 to June 30, 2017. 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.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

***Basis for Qualified Opinion on Child Nutrition Cluster***

As described in items 2017-002, 2017-003, and 2017-004 in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Program Income, Cash Management,

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

and Procurement and Suspension and Debarment that are applicable to its Child Nutrition Cluster. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with requirements applicable to that program.

***Qualified Opinion on Child Nutrition Cluster***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Child Nutrition Cluster* paragraph, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Child Nutrition Cluster for the period of July 1, 2015 to June 30, 2017.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the period of July 1, 2015 to June 30, 2017.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-006 and 2017-008. Our opinion on each major federal program is not modified with respect to these matters.

The School Corporation's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control over Compliance**

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.


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. 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001, 2017-002, 2017-003, 2017-004, 2017-005, 2017-006, 2017-007, and 2017-008, that we consider to be material weaknesses.

The School Corporation's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

  
Paul D. Joyce, CPA  
State Examiner

June 28, 2018



SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the School Corporation. The schedule and notes are presented as intended by the School Corporation.

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PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Years Ended June 30, 2016 and 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-16	Total Federal Awards Expended 06-30-17
<b>Department of Agriculture</b>					
Child Nutrition Cluster					
School Breakfast Program					
	Indiana Department of Education	10.553	SY 2015-2016	\$ 216,486	\$ -
		10.553	SY 2016-2017	-	254,569
				<u>216,486</u>	<u>254,569</u>
Total - School Breakfast Program					
National School Lunch Program					
	Indiana Department of Education	10.555	SY 2015-2016	980,839	-
		10.555	SY 2016-2017	-	1,167,396
		10.555	SY 2015-2016	131,097	-
		10.555	SY 2016-2017	-	148,951
			SY 2015-2016	394	-
		10.555	SY 2016-2017	-	569
				<u>1,112,330</u>	<u>1,316,916</u>
Total - National School Lunch Program					
Summer Food Service Program for Children					
	Indiana Department of Education	10.559	SY 2015-2016	34,081	-
		10.559	SY 2016-2017	-	38,168
				<u>34,081</u>	<u>38,168</u>
Total - Summer Food Service Program for Children					
Total - Child Nutrition Cluster					
				<u>1,362,897</u>	<u>1,609,653</u>
Total - Department of Agriculture					
				<u>1,362,897</u>	<u>1,609,653</u>
<b>Environmental Protection Agency</b>					
National Clean Diesel Emissions Reduction Program					
	Direct	66.039	SY 2015-2016	-	60,000
Total - Environmental Protection Agency					
				<u>-</u>	<u>60,000</u>
<b>Department of Education</b>					
Special Education Cluster (IDEA)					
Special Education_Grants to States					
	Indiana Department of Education	84.027	14215-032-PN01	168,576	-
		84.027	14216-030-PN01	640,853	152,257
		84.027	14217-030-PN01	-	637,461
				<u>809,429</u>	<u>789,718</u>
Total - Special Education_Grants to States					

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Years Ended June 30, 2016 and 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-16	Total Federal Awards Expended 06-30-17
Special Education_Preschool Grants	Indiana Department of Education				
Special Education Preschool (619) FY 2015		84.173	45715-032-PN01	6,819	-
Special Education Preschool (619) FY 2016		84.173	45716-030-PN01	25,981	998
Special Education Preschool (619) FY 2017		84.173	45717-030-PN01	-	22,093
<b>Total - Special Education_Preschool Grants</b>				<b>32,800</b>	<b>23,091</b>
<b>Total - Special Education Cluster (IDEA)</b>				<b>842,229</b>	<b>812,809</b>
Adult Education - Basic Grants to States	Indiana Department of Workforce Development				
Adult Education Leadership Grant FY 2015		84.002	C1-5-AE-4-836	1,713	-
Adult Education Leadership Grant FY 2016			FY 2016	-	7,968
Adult Education - Basic Grants to States	Elkhart Community Schools				
Adult Education ENL		84.002	SY 2015-2016	20,373	-
Adult Education ENL		84.002	SY 2016-2017	-	2,037
<b>Total - Adult Education - Basis Grants to States</b>				<b>22,086</b>	<b>10,005</b>
Title I Grants to Local Educational Agencies	Indiana Department of Education				
Title I Part A 2014 2015		84.010	15-5485	157,243	-
Title I Part A 2015 2016		84.010	16-5485	578,618	94,688
Title I Part A 2016 2017		84.010	17-5485	-	473,462
<b>Total - Title I Grants to Local Education Agencies</b>				<b>735,861</b>	<b>568,150</b>
Migrant Education State Grant Program	Indiana Department of Education				
Title I Part C SY 2014 2015		84.011	38214-013-PN01	21,136	300
Title I Part C SY 2015 2017	South Bend Community School Corporation	84.011	38215-005-PN01	9,921	20,471
<b>Total - Migrant Education State Grant Program</b>				<b>31,057</b>	<b>20,771</b>
Title I State Agency Program for Neglected and Delinquent Children and Youth	Indiana Department of Education				
Title I Part D SY 2014 2015		84.013	SY 2014 2015	16,144	-
Title I Part D SY 2015 2016		84.013	SY 2015 2016	4,401	48,675
Title I Part D SY 2016 2017		84.013	S010A150014	-	7,137
<b>Total - Title I State Agency Program for Neglected and Delinquent Children and Youth</b>				<b>20,545</b>	<b>55,812</b>
Career and Technical Education -- Basic Grants to States	Indiana Department of Education				
Basic Grant SY 2015 2016		84.048	15-4700-5455	143,675	48,792
Basic Grant SY 2016 2017		84.048	16-4700-5485	-	186,811
Rural Grant 2015		84.048	EDS A58-5-15CI-2746	97,519	-
Rural Grant 2016		84.048	EDS A58-6-16CI-3252	-	100,000
<b>Total - Career and Technical Education -- Basic Grants to States</b>				<b>241,194</b>	<b>335,603</b>

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Years Ended June 30, 2016 and 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-16	Total Federal Awards Expended 06-30-17
English Language Acquisition State Grants	Indiana Department of Education				
Title III English Proficiency FY 14/16		84.365	01115-075-PN01	18,004	-
Title III English Proficiency FY 15/17		84.365	01116-076-PN01	49,888	18,842
Title III English Proficiency FY 16/18		84.365	01117-073-PN01	-	36,337
Total - English Language Acquisition State Grants				<u>67,892</u>	<u>55,179</u>
Supporting Effective Instruction State Grants	Indiana Department of Education				
Title II A FFY 2013		84.367	13-5485	72,947	-
Title II A FFY 2014 7 1 14 to 9 30 16		84.367	14-5485	53,494	58,883
Title II A FFY 2015		84.367	15-5485	2,349	67,988
Total - Supporting Effective Instruction State Grants				<u>128,790</u>	<u>126,871</u>
Total - Department of Education				<u>2,089,654</u>	<u>1,985,200</u>
<b>Department of Health and Human Services</b>					
Centers for Disease Control and Prevention Investigations and Technical Assistance	Indiana State Department of Health				
PHS Tobacco Survey		93.283	SY 2016 2017	-	500
LJH Tobacco Survey		93.283	SY 2016 2017	-	250
Total - Centers for Disease Control and Prevention Investigations and Technical Assistance				<u>-</u>	<u>750</u>
Total - Department of Health and Human Services				<u>-</u>	<u>750</u>
<b>Social Security Administration</b>					
Disability Insurance/SSI Cluster	Indiana Department of Child Services				
Social Security Disability Insurance					
Medicaid Records for JESSE		96.001	SY 2015 2016	546	-
Medicaid Records for JESSE		96.001	SY 2016 2017	-	574
Total - Disability Insurance/SSI Cluster				<u>546</u>	<u>574</u>
Total - Social Security Administration				<u>546</u>	<u>574</u>
Total federal awards expended				<u>\$ 3,453,097</u>	<u>\$ 3,656,177</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2016 and 2017. 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.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the 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. The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**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 identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
84.010	Child Nutrition Cluster Title I Grants to Local Educational Agencies Special Education Cluster (IDEA)	Qualified Unmodified Unmodified

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

Auditee qualified as low-risk auditee?	no
--	----

**Section II - Financial Statement Findings**

No matters are reportable.

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

**FINDING 2017-001**

Subject: Child Nutrition Cluster - Internal Controls  
 Federal Agency: Department of Agriculture  
 Federal Programs: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children  
 CFDA Numbers: 10.553, 10.555, 10.559  
 Federal Award Numbers and Years (or Other Identifying Numbers): SY 2015-2016, SY 2016-2017  
 Pass-Through Entity: Indiana Department of Education  
 Compliance Requirements: Reporting, Special Tests and Provisions - Paid Lunch Equity  
 Audit Finding: Material Weakness

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Reporting and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

*Reporting*

The School Corporation had not designed or implemented adequate policies or procedures to ensure accurate reporting of the School Food Authority (SFA) Verification Collection Reports. A proper system of oversight or review had not been established.

*Special Tests and Provisions - Paid Lunch Equity (National School Lunch Program only)*

The School Corporation had not designed or implemented adequate policies or procedures to ensure that the paid lunch equity calculations were accurate. An oversight or review process had not been established.

*Context*

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

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

*Cause*

The School Corporation's management had not designed or implemented internal controls to ensure compliance with the Reporting and Special Tests and Provisions - Paid Lunch Equity compliance requirements.



PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with the Reporting and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2017-002**

Subject: Child Nutrition Cluster - Activities Allowed or Unallowed,  
Allowable Costs/Cost Principles, Program Income  
Federal Agency: Department of Agriculture  
Federal Programs: School Breakfast Program, National School Lunch Program,  
Summer Food Service Program for Children  
CFDA Numbers: 10.553, 10.555, 10.559  
Federal Award Numbers and Years (or Other Identifying Numbers): SY 2015-2016, SY 2016-2017  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirements: Activities Allowed or Unallowed, Allowable  
Costs/Cost Principles, Program Income  
Audit Findings: Material Weakness, Modified Opinion

*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 Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Program Income compliance requirements.

*Program Income Receipts (School Breakfast Program and National School Lunch Program)*

The School Corporation had not designed or implemented adequate policies and procedures to ensure that program income was properly recorded in the financial records.

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Program Income Disbursements*

The School Corporation had not designed or implemented adequate policies or procedures to ensure that payroll disbursements were for only food service operating costs or that the appropriate supporting documentation was in agreement with the payroll disbursements. The School Corporation also had not designed procedures to ensure that program income was properly accounted for. There were no controls to ensure that program income was deducted from allowable costs to determine net allowable costs and were not added to the project budget.

Wages of food service employees were paid from the School Lunch fund. In the 2015-2016 and 2016-2017 school years, a percentage of the salaries of three administrative School Corporation employees were also paid from the School Lunch fund without proper documentation. These administrative employees did not maintain personnel activity reports to support the distribution of their salaries to the School Lunch fund. The salaries charged to the federal programs without proper supporting documentation totaled \$28,404 and were considered questioned costs. As a result, program income was added to the project budget rather than being deducted from total allowable costs to determine the net allowable costs of the programs.

*Context*

The lack of controls and payments without adequate supporting documentation for these three employees were systemic issues throughout the audit period.

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

OMB Circular A-87, Attachment B, Section 8h states in part:

". . . (4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (a) More than one Federal award,
- (b) A Federal award and a non-Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases,  
or
- (e) An unallowable activity and a direct or indirect cost activity. . . ."

2 CFR 200.430(i) states in part:

*"Standards for Documentation of Personnel Expenses* (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); . . .
- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

2 CFR 200.403 states in part:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items. . . .
- (g) Be adequately documented. . . ."

OMB Circular A-87, Attachment A, Part C states in part:

"1. Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria:

- a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- b. Be allocable to Federal awards under the provisions of this Circular. . . .
- j. Be adequately documented. . . ."

7 CFR 210.2 states in part:

". . . . *Nonprofit school food service* means all food service operations conducted by the school food authority principally for the benefit of schoolchildren, all of the revenue from which is used solely for the operation or improvement of such food services. . . ."

7 CFR 210.14(a) states:

"*Nonprofit school food service*. School food authorities shall maintain a nonprofit school food service. Revenues received by the nonprofit school food service are to be used only for the operation or improvement of such food service, *except that*, such revenues shall not be used to purchase land or buildings, unless otherwise approved by FNS, or to construct buildings. Expenditures of nonprofit school food service revenues shall be in accordance with the financial management system established by the State agency under § 210.19(a) of this part. School food authorities may use facilities, equipment, and personnel supported with nonprofit school food revenues to support a nonprofit nutrition program for the elderly, including a program funded under the Older Americans Act of 1965 (42 U.S.C. 3001 *et seq.*)"

2 CFR 200.307 states in part:

"(e) *Use of program income*. If the Federal awarding agency does not specify in its regulations or the terms and conditions of the Federal award, or give prior approval for how program income is to be used, paragraph (e)(1) of this section must apply. For Federal awards made to IHEs and nonprofit research institutions, if the Federal awarding agency does not specify in its regulations or the terms and conditions of the Federal award how program income is to be used, paragraph (e)(2) of this section must apply. In specifying alternatives to paragraphs (e)(1) and (2) of this section, the Federal awarding agency may distinguish between income earned by the recipient and income earned by subrecipients and between the sources, kinds, or amounts of income. When the Federal awarding agency authorizes the approaches in paragraphs (e)(2) and (3) of this section, program income in excess of any amounts specified must also be deducted from expenditures.

- (1) *Deduction*. Ordinarily program income must be deducted from total allowable costs to determine the net allowable costs. Program income must be used for current costs unless the Federal awarding agency authorizes otherwise. Program income that the non-Federal entity did not anticipate at the time of the Federal award must be used to reduce the Federal award and non-Federal entity contributions rather than to increase the funds committed to the project. . . ."

*Cause*

The School Corporation's management had not developed a system of internal controls that would have ensured compliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Program Income compliance requirements.

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirements could have resulted in the loss of federal funds to the School Corporation.

*Questioned Costs*

Known questioned costs of \$28,404 were identified, as detailed in the *Condition*.

*Recommendation*

We recommended that the School Corporation establish controls to ensure compliance and comply with the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Program Income compliance requirements.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2017-003**

Subject: School Breakfast Program, National School Lunch Program - Cash Management  
Federal Agency: Department of Agriculture  
Federal Programs: School Breakfast Program, National School Lunch Program  
CFDA Numbers: 10.553, 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): SY 2015-2016, SY 2016-2017  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Cash Management  
Audit Findings: Material Weakness, Modified Opinion

*Repeat Finding*

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-001.

*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.

The School Corporation had not designed or implemented adequate internal controls to ensure that the School Lunch fund monthly cash balances (net cash resources) were limited to three months average expenditures in compliance with cash management requirements. There was no oversight, review, or monitoring of the cash balances (net cash resources).

The School Corporation did not comply with the cash management requirement that they limit cash balances (net cash resources) to three months average expenditures.

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

The lack of controls and noncompliance were systemic issues throughout the audit period. The cash balances (net cash resources) in the School Lunch fund exceeded the three months average expenditures for all 24 months of the audit period.

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

7 CFR 210.14(b) states: "*Net cash resources.* The school food authority shall limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service or such other amount as may be approved by the State agency in accordance with § 210.19(a)."

7 CFR 220.7(e) states in part:

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

(iv) Limit its net cash resources to an amount that does not exceed three months average expenditure for its nonprofit school food service or such other amount as may be approved by the State agency; . . ."

*Cause*

The School Corporation's management had not designed or implemented an effective internal control system that would have ensured compliance with the Cash Management compliance requirement.

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish an effective internal control system to ensure compliance and comply with the Cash Management compliance requirement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2017-004**

Subject: Child Nutrition Cluster - Procurement

Federal Agency: Department of Agriculture

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

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): SY 2015-2016, SY 2016-2017

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Modified Opinion

*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 procurement requirements of the Procurement and Suspension and Debarment compliance requirement.

The School Corporation had not established internal controls to ensure that the purchasing method used complied with 2 CFR 200.320 and its own purchasing policy.

The School Corporation did not always obtain price or rate quotes from an adequate number of sources for purchases of goods or services exceeding \$3,500, which fell under the small purchase procedures. The School Corporation also did not always obtain bids from an adequate number of sources for purchases of goods or services exceeding \$150,000, which exceeded the small purchase procedures.

*Context*

The lack of effective controls and the noncompliance were systemic issues throughout the audit period. Approximately 52 percent of the School Lunch fund disbursements were vendor procurements.

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.318 states in part:

"(a) The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part. . . .

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

2 CFR 200.320 states in part:

"The non-Federal Entity must use one of the following methods of procurement.

(a) Procurement by micro-purchases. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (§ 200.67 Micro-purchase). To the extent practicable, the non-Federal entity must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable.

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

(f) Procurement by noncompetitive proposals. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- (1) The item is available only from a single source;
- (2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;



PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
- (4) After solicitation of a number of sources, competition is determined inadequate."

*Cause*

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

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance and comply with the Procurement and Suspension and Debarment compliance requirement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2017-005**

Subject: Title I Grants to Local Educational Agencies, Special Education Cluster (IDEA) - Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance; Level of Effort - Maintenance of Effort, Earmarking; Special Tests and Provisions - Schoolwide Programs

Federal Agency: Department of Education

Federal Programs: Title I Grant to Local Educational Agencies, Special Education\_ Grants to States, Special Education\_Preschool Grants

CFDA Numbers: 84.010, 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 15-5485, 16-5485, 17-5485, 14215-032-PN01, 14216-030-PN01, 14217-030-PN01, 45715-032-PN01, 45716-030-PN01, 45717-030-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance; Matching, Level of Effort, Earmarking; Special Tests and Provisions - Schoolwide Programs

Audit Finding: Material Weakness

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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 following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance; Matching, Level of Effort, Earmarking; and Special Tests and Provisions - Schoolwide Programs.

*Activities Allowed or Unallowed; Allowable Costs/Cost Principles;  
Period of Performance; Level of Effort, Earmarking*

The School Corporation had not established an effective internal control system to ensure that payroll disbursements were for allowable costs; were within the period of performance; and were included in the correct fund for level of effort - maintenance of effort and earmarking. There were no procedures to ensure that payroll disbursements were for only Title I and special education costs. There was no documented review of the funds in which the payroll disbursements were recorded.

*Special Tests and Provisions - Schoolwide Programs*

The School Corporation did not document a review or oversight to ensure that the schoolwide plan was in compliance with the schoolwide programs requirements.

*Context*

The lack of controls over payroll disbursements was a systemic issue throughout the audit period. The lack of controls for the schoolwide programs was isolated to the 2016-2017 school year.

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

*Cause*

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with the Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance; Matching, Level of Effort, Earmarking; and Special Tests and Provisions - Schoolwide Programs compliance requirements.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2017-006**

Subject: Title I Grants to Local Educational Agencies - Procurement  
Federal Agency: Department of Education  
Federal Program: Title I Grants to Local Education Agencies  
CFDA Number: 84.010  
Federal Award Numbers and Years (or Other Identifying Numbers): 15-5485, 16-5485, 17-5485  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Findings: Material Weakness, Other Matters

*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 procurement requirements of the Procurement and Suspension and Debarment compliance requirement.

The School Corporation had not established internal controls to ensure that the purchasing method used complied with 2 CFR 200.320 and its own purchasing policy.

The School Corporation did not always obtain price or rate quotes from an adequate number of sources for purchases of goods or services exceeding \$3,500, which fell under the small purchase procedures.

*Context*

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.318 states in part:

"(a) The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part. . . ."

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

2 CFR 200.320 states in part:

"The non-Federal Entity must use one of the following methods of procurement.

(a) Procurement by micro-purchases. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (§ 200.67 Micro-purchase). To the extent practicable, the non-Federal entity must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable.

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

(f) Procurement by noncompetitive proposals. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (1) The item is available only from a single source;
- (2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- (3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
- (4) After solicitation of a number of sources, competition is determined inadequate."

*Cause*

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

*Effect*

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance and comply with the Procurement and Suspension and Debarment compliance requirement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2017-007**

Subject: Title I Grants to Local Educational Agencies - Special  
Tests and Provisions - Assessment System Security

Federal Agency: Department of Education

Federal Program: Title I Grant to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 15-5485, 16-5485, 17-5485

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Special Tests and Provisions - Assessment System Security

Audit Finding: Material Weakness

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition*

The School Corporation had not established an effective internal control system related to the grant agreement and the Special Tests and Provisions - Assessment System Security compliance requirement. There were no controls to ensure that required security procedures were performed or documented.

*Context*

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

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

*Cause*

The School Corporation's management had not developed a system of internal controls to ensure compliance with the Special Tests and Provisions - Assessment System Security compliance requirement.

*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 requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance related to the grant agreement and the Special Tests and Provisions - Assessment System Security compliance requirement.

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2017-008**

Subject: Title I Grants to Local Educational Agencies - Special Tests and Provisions - Annual Report Card, High School Graduation Rate  
Federal Agency: Department of Education  
Federal Program: Title I Grants to Local Educational Agencies  
CFDA Numbers: 84.010  
Federal Award Numbers and Years (or Other Identifying Numbers): 15-5485, 16-5485, 17-5485  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Special Tests and Provisions - Annual Report Card, High School Graduation Rate  
Audit Findings: Material Weakness, Other Matters

*Condition*

The School Corporation had not established an effective internal control system related to the grant agreement and the Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirement. The School Corporation had not established internal controls to ensure that written documentation was retained which supported the student's removal from the high school cohort graduation rate for mobility reasons.

The School Corporation failed to comply with the Special Tests and Provisions - Annual Report Card, High School Graduation Rate requirement, which required that for the students removed from the high school cohort graduation rate for mobility reasons there was written documentation that the student was enrolled in another school or in an educational program that culminated in the award of a high school diploma, or emigrated to another country, or was deceased.

*Context*

The lack of controls and noncompliance were systemic issues throughout the audit period. Of the six students tested, three were not supported by documentation that substantiated their removal from the cohort for mobility reasons.

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

34 CFR 200.19(b) states in part:

"*High schools*—

(1) *Graduation rate.* Consistent with paragraphs (b)(4) and (b)(5) of this section regarding reporting and determining AYP, respectively, each State must calculate a graduation rate, defined as follows, for all public high schools in the State:

(i)(A) A State must calculate a 'four-year adjusted cohort graduation rate,' defined as the number of students who graduate in four years with a regular high school diploma divided by the number of students who form the adjusted cohort for that graduating class. . . .

(ii) The term 'adjusted cohort' means the students who enter grade 9 (or the earliest high school grade) and any students who transfer into the cohort in grades 9 through 12 minus any students removed from the cohort.

(A) The term 'students who transfer into the cohort' means the students who enroll after the beginning of the entering cohort's first year in high school, up to and including in grade 12.

(B) To remove a student from the cohort, a school or LEA must confirm in writing that the student transferred out, emigrated to another country, or is deceased.

(1) To confirm that a student transferred out, the school or LEA must have official written documentation that the student enrolled in another school or in an educational program that culminates in the award of a regular high school diploma. . . ."

*Cause*

The School Corporation had not developed a system of internal controls that would have ensured compliance with the Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirement.

*Effect*

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.



PLYMOUTH COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance and comply with the Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the School Corporation. The documents are presented as intended by the School Corporation.



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611 Berkley Street • Plymouth, IN 46563

Office of the Superintendent

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2015-001**

Fiscal year in which the finding initially occurred: 2013-2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE

Contact Person Responsible for Corrective Action: Kandi Tinkey

Contact Phone Number: 574-936-3115

Status of Audit Finding: Our initial plan to spend down the school lunch balance was to renovate /remodel the high school kitchen. After some investigation, including correspondence with our school attorney, we determined the cost and our inability to set aside dollars for future projects within the school lunch program would not allow us to present this plan to the school board.

As we were regrouping to come up with a plan B, cafeteria equipment started deteriorating and breaking, so we ended up replacing and upgrading equipment. We also began using our indirect cost rate to transfer funds from school lunch account into the general fund account.

Unfortunately, due to the timing of our last audit, the investigation period, and when we began to replace equipment and utilize indirect costs, we were unable to fulfill the corrective action plan for the current audit. It has subsequently been fulfilled.

A handwritten signature in cursive script that reads "Kandi S. Tinkey".

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(Signature)

Treasurer

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(Title)

May 15, 2018

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(Date)



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Office of the Superintendent

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2015-002**

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE

Contact Person Responsible for Corrective Action: Kandi Tinkey

Contact Phone Number: 574-936-3115

Status of Audit Finding: The school corporation has hired an outside company to complete a site review bi-annually of the fixed assets. The process for informing the fixed asset company is for the accounts payable to adhere a brightly colored note to an invoice that indicates the item(s) purchased should be added to the fixed asset report. As the accounts payable and treasurer/deputy treasurer balance the claim cycle, the brightly colored note is visible to treasurer/deputy treasurer as a double check. The accounts payable will then notify the fixed asset company of the addition(s) to the fixed asset report, sending via email, the invoice, the order details, and a/p voucher showing proof of payment.

For future we have engaged the fixed asset company to complete a site review annually.

A handwritten signature in cursive script that reads "Kandi S. Tinkey".

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Treasurer  
(Title)

\_\_\_\_\_  
May 21, 2018  
(Date)



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Office of the Superintendent

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2015-003**

Fiscal year in which the finding initially occurred: 2013-2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE

Contact Person Responsible for Corrective Action: Kandi Tinkey

Contact Phone Number: 574-936-3115

Status of Audit Finding: The designated employee verifies accuracy/status of initial data entry of all free/reduced applications. Once verified the employee initials all free/reduced applications and reports any discrepancies to the proper designated official.

A handwritten signature in cursive script that reads "Kandi S. Tinkey".

---

(Signature)

Treasurer

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(Title)

May 15, 2018

---

(Date)



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2015-004**

Fiscal year in which the finding initially occurred: 2013-2014  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE  
Contact Person Responsible for Corrective Action: Kandi Tinkey  
Contact Phone Number: 574-936-3115

Status of Audit Finding: We established a fund account (8440 as 8400 had previously been used), for the purpose of prepaid lunch/breakfast funds. We created this account June 15, 2015.

A handwritten signature in black ink that reads "Kandi S. Tinkey".

---

(Signature)

Treasurer

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(Title)

May 15, 2018

---

(Date)



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Office of the Superintendent

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2015-005** (CFDA # 84.010)

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IDOE

Contact Person Responsible for Corrective Action: Brooke Busse

Contact Phone Number: 574-9363115

Status of Audit Finding:

1. Activities Allowable, Allowable Costs and Period of Availability:

Our corrective action was to ensure Business Manager and Title I Administrator were both approving/reviewing expenditures evidenced by signatures. We implemented this by the anticipated date and have maintained this practice to date.

2. Cash Management and Reporting:

Our corrective action was to ensure our Business Manager continued to prepare the Annual Financial Report and to have the Title I Administrator review and sign it before submission. We implemented this by the anticipated date and have maintained this practice to date.

3. Eligibility:

Our corrective action was to continue to have our Data Director prepare the ADM report twice a year. From that data, we planned to have the Data Director review and sign the eligibility data in the grant to ensure it is accurate. During the initial phases of the grant cycle following the audit finding, we discovered it is actually the Pupil Enrollment report not the ADM report that is reflected in the Eligibility portion of the grant. The Data Director reviews and signs the eligibility section of the grant based on the Pupil Enrollment data.

4. Comparability:

Our corrective action was to continue to have the Title I Administrator prepare the Comparability report and to have our Data Manager review and sign. We adjusted this corrective action to having our Business Manager review and sign before submission.

5. Highly Qualified Teachers and Paraprofessionals:

Our corrective action was to continue to have our Personnel & Benefits Coordinator verify compliance with highly qualified requirements of teachers and paraprofessionals and to have our Executive Secretary review the information to ensure it was accurate. We implemented this by the anticipated date and have maintained this practice to date.

Brooke Busse  
(Signature)

Director of Quality Programs  
(Title)

5/21/18  
(Date)





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Office of the Superintendent

## CORRECTIVE ACTION PLAN

### **FINDING 2017-001**

Contact Person Responsible for Corrective Action: Gloria Burnam  
Contact Phone Number: 574-936-2001

Views of Responsible Official: We Concur with the Findings

Description of Corrective Action Plan: In order to establish an internal control system and segregation of duties, related to School food Authority and Verification Collection Records, the Director of Food Service will complete the verification report, sign & date, send to a Head Cook to review, sign & date, then the Director will send to IDOE.

To establish an internal control system and segregation of duties related to paid lunch equity the Director of Food Service will complete tool, sign & date, send to Business Manager to review, sign & date, then Director will send to Executive Secretary for School Board approval. After approval, Director will send to IDOE

Anticipated Completion Date: June 30, 2018

Gloria Burnam  
(Signature)

Director of Food Service

\_\_\_\_\_  
(Title)

06/28/2018

\_\_\_\_\_  
(Date)



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### CORRECTIVE ACTION PLAN

**FINDING 2017-002**

Contact Person Responsible for Corrective Action: Kandi Tinkey  
Contact Phone Number: 574-936-3115

Views of Responsible Official: Program Income Receipts School Lunch Program: Two employees do verify school lunch deposits; however proper documentation of this procedure was not established. We concur with this finding.

Activities Allowed or not Allowed: We concur with the payroll distribution finding.

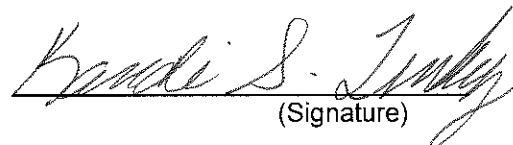
Wages of food service employees being paid from the school lunch fund without proper documentation. The administrative staff in question did in fact provide support services to the school lunch program, however we concur that there was a lack of documentation supporting these services. The school lunch account is not exclusively comprised of federal funds, therefore some of the funds could be considered state and local.

Description of Corrective Action Plan: To comply with Program Income Receipts, the corporation will implement procedures to ensure documentation of the verification for school lunch receipts/deposits.

The payroll department will provide a Fund Distribution Report by Employee every pay to the Director of Food Service and the Business Manager. The Director and Business Manager will approve the payroll expenses and the document with approvals will be kept in digital format by the payroll department.

To comply with federal internal control systems, the corporation will remove those corporation administrative employees that were referenced in the Finding 2017-002, from any type of payroll distribution out of the school lunch program.

Anticipated Completion Date: July 1, 2018 for documentation of receipts, July 1, 2017 for Wages not properly documented. May 11, 2018 for Distributions.

  
(Signature)

Business Manager/Treasurer

(Title)

06/28/2018

(Date)



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## CORRECTIVE ACTION PLAN

### **FINDING 2017-003**

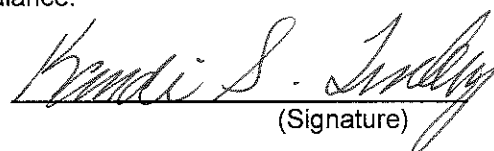
Contact Person Responsible for Corrective Action: Kandi Tinkey  
Contact Phone Number: 574-936-3115

Views of Responsible Official: Our initial plan to spend down the school lunch balance was to renovate /remodel the high school kitchen. After some investigation, including correspondence with our school attorney, we determined the cost and our inability to set aside dollars for future projects within the school lunch program would not allow us to present this plan to the school board.

As we were regrouping to come up with a plan B to present to the school board, cafeteria equipment started deteriorating and breaking, so we ended up replacing and upgrading equipment. We also began using our indirect cost rate to transfer funds from school lunch account into the general fund account. Unfortunately, due to the timing of our last audit, the investigation period, and when we began to replace equipment and utilize indirect costs, we were unable to fulfill the corrective action plan for the current audit. It has subsequently been fulfilled.

Description of Corrective Action Plan: The Director of Food Service will monitor the cash balance monthly to ensure the balance does not exceed three months average expenditures. This information will be signed, dated and forwarded to the business manager for review. The school corporation will continue to monitor the need to use the indirect cost, as allowed, to maintain the appropriate cash balance.

Anticipated Completion Date: July 31, 2017 we established the appropriate cash balance and maintained appropriate balance.  
July 31, 2018 for documentation of monitoring the cash balance.

  
(Signature)

Business Manager/Treasurer

\_\_\_\_\_  
(Title)

06/28/2018

\_\_\_\_\_  
(Date)



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### CORRECTIVE ACTION PLAN

***FINDING 2017-004***

Contact Person Responsible for Corrective Action: Gloria Burnam  
Contact Phone Number: 574-936-2001

Views of Responsible Official: We concur with the findings.

Description of Corrective Action Plan: To comply with internal control systems related to Procurement and Suspension and Debarment, the Director of Food Service will receive quotes/contracts from vendors for purchases over \$3,500 per year. The Food Service Director attended a training for guidance on proper procurement procedures in October of 2017.

Anticipated Completion Date: July 1, 2018

Gloria Burnam  
(Signature)

Director of Food Service

\_\_\_\_\_  
(Title)

06/28/2018

\_\_\_\_\_  
(Date)



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## CORRECTIVE ACTION PLAN

### **FINDING 2017-005**

Contact Person Responsible for Corrective Action: Kandi Tinkey & Brooke Busse  
Contact Phone Number: 574-936-3115

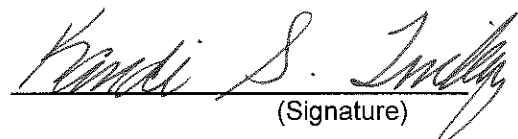
Views of Responsible Officials: We have procedures in place to catch any overages in all budget lines, which includes all major grants, specifically Title I and Special Education Grants. A report is produced from our financial software system that informs the corporation of any budget account that has over-expended funds. This is reviewed and documented every payroll by the Business Manager and Deputy Treasurer.

Special Tests and Provisions – School Wide Plan: We concur with the Finding

Description of Corrective Action Plan: The payroll department will provide all federal grant directors and the business manager with a Fund Distribution Report by Employee every pay. The directors will approve the payroll expenses and the document with approvals will be kept in digital format by the payroll department.

Central Office will provide consultation throughout the School Wide Plan Development and will review the plan to ensure all required components are included. All building school improvement plans, inclusive of School Wide Plans, will be reviewed and approved annually by the school board.

Anticipated Completion Date: May 11, 2018 for Activities allowed or not allowed  
August of 2018 for Special Tests and Provisions – School Wide Program

  
(Signature)

Business Manager

(Title)

06/28/2018

(Date)



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### CORRECTIVE ACTION PLAN

**FINDING 2017-006**

Contact Person Responsible for Corrective Action: Brooke Busse  
Contact Phone Number: 574-936-3115

Views of Responsible Official: I concur with the audit finding.

**Description of Corrective Action Plan:**

Throughout the requisition and ordering process, the grant director will obtain at least 3 quotes for purchases of goods or services exceeding \$3500. For contracts over \$25,000, Accounts Payable shall confirm that the vendor is not debarred or suspended by either checking the Federal government's System for Award Management, which maintains a list of such debarred or suspended vendors at [www.sam.gov](http://www.sam.gov)

Anticipated Completion Date: June 2018

Brooke Busse  
(Signature)

Director of Quality Programs  
(Title)

6/28/18  
(Date)



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## CORRECTIVE ACTION PLAN

### **FINDING 2017-007**

Contact Person Responsible for Corrective Action: Brooke Busse and Elizabeth Cobb  
Contact Phone Number: 574-936-3115

Views of Responsible Official: I concur with the audit finding.


### Description of Corrective Action Plan:

Beginning the 2018-2019 school year, PCSC District Test Coordinator will obtain a list from each building principal of all staff that are required to participate in PCSC Test Security training. DTC will continue to collect digital confirmation of those whom have completed the training and will ensure everyone on the list has in fact completed the training by the deadline that was communicated. When applicable, DTC will inform building principals of staff still needing to complete the training.

Anticipated Completion Date: Beginning 2018-2019 School Year (before any Standardized Testing takes place)

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(Date)



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### CORRECTIVE ACTION PLAN

**FINDING 2017-008**

Contact Person Responsible for Corrective Action: Brooke Busse, Keshena Hunter, Jim Condon  
Contact Phone Number: 574-936-3115

Views of Responsible Official: I concur with the audit finding.

**Description of Corrective Action Plan:**

PHS Guidance Secretary will retain required written documentation for the students removed from the high school cohort graduation rate for mobility reasons: students enrolled in another school or in an educational program that culminated in the award of a high school diploma, or emigrated to another country, or was deceased. PHS Guidance Secretary will prepare withdraw forms. PHS principal will review and sign-off on all withdraw forms.

Anticipated Completion Date: June 2018

Brooke Busse  
(Signature)

Director of Quality Programs  
(Title)

6/28/18  
(Date)



#### OTHER REPORTS

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