

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

COMPLIANCE ENGAGEMENT REPORT

OF

AREA 30 CAREER CENTER

PUTNAM COUNTY, INDIANA

July 1, 2019 to June 30, 2023



FILED

05/29/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Lora Busch Chad Nunley	07-01-19 to 06-30-22 07-01-22 to 06-30-24
Treasurer	Cindy Burnham	07-01-19 to 06-30-24
President of the Board of Directors	Laura Penman Jeff Gibboney Nicole Allee Corey Smith Greg Linton	07-01-19 to 06-30-20 07-01-20 to 06-30-21 07-01-21 to 06-30-22 07-01-22 to 06-30-23 07-01-23 to 06-30-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE AREA 30 CAREER CENTER, PUTNAM COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Area 30 Career Center (Career Center), for the period of July 1, 2019 to June 30, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Career Center as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Career Center's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Chad Nunley, Director; Cindy Burnham, Treasurer; and Greg Linton, President of the Board of Directors, on May 22, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

April 2, 2024

AREA 30 CAREER CENTER
COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
(USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS

AREA 30 CAREER CENTER
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	616,060	1,924,608	1,372,380	(465,206)	703,082	1,907,079	1,409,137	(471,400)	729,624
Operations	58,383	170,781	702,992	525,316	51,488	172,140	731,364	508,000	264
School Lunch	13,330	107,843	55,420	(50,316)	15,437	80,463	40,496	(33,000)	22,404
Curricular Materials	16,501	14,774	6,071	-	25,204	4,851	13,333	-	16,722
Career Specialist / Other	-	703	8,067	7,364	-	-	-	-	-
Putnam County Foundation-Covid Wellness Program	-	-	-	-	-	6,139	6,078	-	61
Adult And Continuing Education	12	-	12	-	-	-	-	-	-
Work In-Welding	1	3,370	2,399	-	972	2,404	2,148	-	1,228
Work In - Adult Mos	29,742	4,020	12,806	(1,040)	19,916	7,250	13,083	(504)	13,579
Adult Ed - Cnc Program	402	-	-	-	402	-	-	-	402
Esl-Adult Ed	16,423	2,500	11,909	-	7,014	6,750	5,658	-	8,106
Adult Ed - Cdl / Cla	750	-	-	-	750	-	-	-	750
Abe - Parapro	(5,989)	6,913	1,964	1,040	-	2,900	1,440	-	1,460
Career&Tech Performance Grant	-	-	-	-	-	550	-	-	550
Teacher Appreciation Grant	61,579	-	18,128	-	43,451	90	6,060	-	37,481
Erate Technology Grant	-	6,375	6,375	-	-	4,245	4,245	-	-
Career Specialist	-	11,083	-	(11,083)	-	3,600	-	(3,600)	-
Adult Basic Ed	14,885	-	8,006	(6,880)	(1)	-	-	-	(1)
Perkins Assesment Grant	(34,157)	165,446	192,059	-	(60,770)	234,566	213,402	-	(39,606)
Perkins	-	2,524	3,028	-	(504)	280	280	504	-
Perkins Assesment Grant #2	(343)	7,310	35,232	28,266	1	-	-	-	1
Perkins	-	-	-	-	-	5,000	5,000	-	-
Perkins Covid 19 Grant	-	86,682	59,131	(27,551)	-	74,123	79,231	329	(4,779)
Perkins Expansion Grant	-	-	-	-	-	12,049	12,481	-	(432)
Student Prepaid Lunch Deposit	(20,290)	31,698	11,498	90	-	-	-	-	-
Fed Tax	649	17,644	16,546	-	1,747	2,691	3,628	-	810
Federal Tax	-	-	-	-	-	-	-	-	-
Fica	-	102,976	102,976	-	-	98,405	98,405	-	-
State/Local Tax	314	101,393	101,393	-	314	103,234	103,234	-	314
Perf	4,296	67,120	67,461	-	3,955	68,883	67,712	-	5,126
Group Health Ins	250	7,506	6,969	-	787	13,529	13,247	-	1,069
American Fund / Annuity	(1,518)	40,670	39,152	-	-	38,776	38,776	-	-
Court Order Garnishment	-	23,644	23,644	-	-	23,844	23,844	-	-
Health Ins	-	-	-	-	-	370	370	-	-
Aflac	1,860	27	1,545	-	342	28	28	-	342
Disability Ins	20	2,201	2,201	-	20	2,184	2,184	-	20
Life Ins	73	-	-	-	73	-	-	-	73
Sec 125 Flex	-	439	439	-	-	533	533	-	-
Section 125 - Flex	873	10,935	11,514	-	294	10,258	10,540	-	12
	1	3,368	3,368	-	1	3,433	3,433	-	1
Totals	\$ 774,107	\$ 2,924,553	\$ 2,884,685	\$ -	\$ 813,975	\$ 2,890,647	\$ 2,909,370	\$ 329	\$ 795,581

AREA 30 CAREER CENTER
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Education	\$ 729,624	\$ 1,641,700	\$ 1,452,318	\$ (473,012)	\$ 445,994	\$ 1,273,511	\$ 1,363,256	\$ (73,391)	\$ 282,858
Operations	264	401,279	741,339	518,061	178,265	700,199	696,335	99,768	281,897
School Lunch Fund	22,404	124,493	42,399	(38,425)	66,073	151,101	151,185	-	65,989
Curricular Materials	16,722	12,370	16,446	-	12,646	11,895	17,372	-	7,169
Other Local	-	1,000	24	-	976	-	-	-	976
Putnam County Foundation-Covid	61	-	-	-	61	-	-	-	61
Adult And Continuing Education	1,228	-	944	-	284	-	517	-	(233)
Work In-Welding	13,579	6,380	13,054	-	6,905	25,260	16,627	-	15,538
Work In - Adult Mos	402	-	100	-	302	-	196	-	106
Adult Ed - Cnc Program	8,106	6,000	5,543	-	8,563	1,500	776	-	9,287
Esl-Adult Ed	750	-	136	-	614	-	249	(216)	149
Adult Ed - Cdl / Cla	1,460	22,110	7,260	-	16,310	10,180	23,059	-	3,431
Abe - Parapro	550	-	110	-	440	2,730	3,386	216	-
Career&Tech Performance Grant	37,481	195	14,160	-	23,516	2,219	4,208	-	21,527
Teacher Appreciation Grant	-	6,244	6,244	-	-	5,738	5,737	-	1
Erate Technology Grant	-	1,988	-	(1,988)	-	1,988	-	(1,988)	-
Adult Basic Ed	(39,606)	222,522	201,564	-	(18,648)	201,734	212,457	-	(29,371)
Perkins Assesment Grant	-	3,080	6,184	-	(3,104)	66,806	65,210	-	(1,508)
Federal Stimulus - 18003 Educ. Stab Reli	-	4,636	-	(4,636)	-	-	-	-	-
Perkins	(4,779)	86,207	82,805	-	(1,377)	71,155	90,162	-	(20,384)
Perkins Covid 19 Grant	(432)	10,404	10,204	-	(232)	-	-	232	-
Student Prepaid Lunch Deposit	810	2,236	2,827	-	219	4,742	4,304	-	657
Federal Tax	-	109,382	109,382	-	-	91,236	91,236	-	-
Fica	314	107,207	107,207	-	314	106,633	106,633	-	314
State/Local Tax	5,126	71,638	71,380	-	5,384	72,305	70,967	-	6,722
Perf	1,069	8,476	8,167	-	1,378	10,195	9,462	(1,033)	1,078
Group Health Ins	-	39,783	39,783	-	-	63,108	38,487	(24,621)	-
American Fund / Annuity	-	26,644	26,644	-	-	19,030	19,030	-	-
Court Order Garnishment	-	338	338	-	-	-	-	-	-
Health Ins	342	24	24	-	342	22	22	-	342
Aflac	20	1,317	1,317	-	20	807	807	-	20
Disability Ins	73	-	-	-	73	-	-	-	73
Life Ins	-	812	812	-	-	812	812	-	-
Sec 125 Flex	12	9,237	9,560	-	(311)	7,693	8,416	1,033	(1)
Section 125 - Flex	1	2,973	2,973	-	1	2,835	2,835	-	1
Totals	\$ 795,581	\$ 2,930,675	\$ 2,981,248	\$ -	\$ 745,008	\$ 2,905,434	\$ 3,003,743	\$ -	\$ 646,699