

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

COMPLIANCE ENGAGEMENT REPORT

OF

BLUE RIVER CAREER CENTER

SHELBY COUNTY, INDIANA

July 1, 2019 to June 30, 2023



FILED

04/15/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Compliance Report	3-4
Comments	5
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis.....	8-9

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Sandy Hensley	07-01-19 to 06-30-24
President of the Board	David Finkel	07-01-19 to 06-30-24
Director	Steve Shaw	07-01-19 to 06-30-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE BLUE RIVER CAREER CENTER, SHELBY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Blue River 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 non-compliance; 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, 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 Sandy Hensley, Treasurer; Steve Shaw, Director; David Finkel, President of the Board; and Blake Newkirk, Board member, on April 9, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 25, 2024

BLUE RIVER CAREER CENTER
COMMENTS

No reportable instances of noncompliance.

(This page intentionally left blank.)

STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

BLUE RIVER 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
Education	\$ 325,729	\$ 1,182,877	\$ 1,002,134	\$ -	\$ 506,472	\$ 1,045,589	\$ 1,025,845	\$ -	\$ 526,216
Operations	235,020	627,360	579,926	-	282,454	594,451	622,627	43,539	297,817
Facility Maint - SCS Reimbursement	(2,768)	6,678	3,910	-	-	-	-	-	-
Class Projects - General	13,278	2,308	980	-	14,606	3,530	355	-	17,781
Class Proj. - Const. Trades	131,196	4,047	12,616	-	122,627	283	91,976	-	30,934
Class Proj. - Auto Collision	10,015	1,100	196	-	10,919	790	-	-	11,709
Emerge Project	57,755	-	510	-	57,245	-	3,000	(43,539)	10,706
Adult And Continuing Ed	52,341	1,038	-	-	53,379	-	-	-	53,379
Pmi/Brf Grants	3,828	720	-	-	4,548	720	-	-	5,268
Cuskaden Grant - Brf	55	220	-	-	275	226	-	-	501
Education To Industry Grant	168,714	30,820	171,681	-	27,853	30,710	22,514	-	36,049
Adult Hse - Tasc Education	3,934	20,872	21,690	-	3,116	11,639	12,753	-	2,002
Adult Literacy	1,053	100	-	-	1,153	100	-	-	1,253
Adult Training Programs	12,740	662	4,875	-	8,527	147,610	118,660	-	37,477
State Abe 2018-2019	(8,332)	33,678	25,346	-	-	-	-	-	-
Adult And Continuing Education	-	225,297	230,329	-	(5,032)	8,244	3,212	-	-
State Abe 2020-2021	-	-	-	-	-	265,318	309,189	-	(43,871)
Federal Abe 2018-2019	(25,197)	47,596	22,399	-	-	-	-	-	-
Federal Abe 2019-2020	-	102,707	173,608	-	(70,901)	102,474	31,573	-	-
Federal Abe 2020-2021	-	-	-	-	-	82,807	109,967	-	(27,160)
Special Grants - Perkins	-	14,980	15,090	-	(110)	41,670	43,845	-	(2,285)
Perkins 2018-2019	(5,925)	8,590	2,665	-	-	-	-	-	-
Perkins 2019-2020	-	34,235	46,305	-	(12,070)	55,979	43,909	-	-
Perkins 2020-2021	-	-	-	-	-	56,500	74,721	-	(18,221)
Clearing Accounts	2,430	291,677	291,790	-	2,317	305,735	305,615	-	2,437
Fringe Benefit Bud Clearing	-	1,935	1,935	-	-	2,076	2,076	-	-
Totals	\$ 975,866	\$ 2,639,497	\$ 2,607,985	\$ -	\$ 1,007,378	\$ 2,756,451	\$ 2,821,837	\$ -	\$ 941,992

BLUE RIVER 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 Fund	\$ 526,216	\$ 1,074,542	\$ 1,124,641	\$ -	\$ 476,117	\$ 1,238,077	\$ 1,266,081	\$ -	\$ 448,113
Operations Fund	297,817	639,824	678,366	-	259,275	689,723	615,302	(27,500)	306,196
Class Projects - General	17,781	10,491	721	-	27,551	1,468	2,194	-	26,825
Class Proj.- Const. Trades	30,934	196,468	78,190	-	149,212	167	150,750	27,500	26,129
Class Proj. - Auto Collision	11,709	1,455	750	-	12,414	3,041	805	-	14,650
Emerge Project	10,706	-	2,845	-	7,861	-	903	-	6,958
Adult And Continuing Ed	53,379	-	-	(53,379)	-	-	-	-	-
Building Improvements	-	-	-	53,379	53,379	-	-	-	53,379
Pmi/Brf Grants	5,268	750	2,059	-	3,959	770	776	-	3,953
Cuskaden Grant - Brf	501	238	-	-	739	246	974	-	11
Education To Industry Grant	36,049	31,260	27,903	-	39,406	31,530	34,197	-	36,739
Adult Hse - Tasc Education	2,002	12,437	17,324	3,700	815	20,454	15,339	-	5,930
Adult Literacy	1,253	100	-	(1,200)	153	100	-	-	253
Adult Training Programs	37,477	138,905	114,129	(2,500)	59,753	98,889	83,973	-	74,669
State Abe 2020-2021	(43,871)	68,417	24,546	-	-	-	-	-	-
State Abe 2021-2022	-	230,010	288,911	-	(58,901)	80,340	21,439	-	-
State Ae 2022-2023	-	-	-	-	-	219,374	273,404	-	(54,030)
Ae Technology Grant	-	-	-	-	-	-	1,837	-	(1,837)
Federal Abe 2020-2021	(27,160)	46,861	19,701	-	-	-	-	-	-
Federal Abe 2021-2022	-	120,935	123,021	-	(2,086)	2,086	-	-	-
Federal Ae 2022-2023	-	-	-	-	-	104,865	117,197	-	(12,332)
Special Grants - Perkins	(2,285)	20,144	17,860	-	(1)	6,200	6,200	-	(1)
Perkins 2020-2021	(18,221)	42,908	24,686	-	1	-	-	-	1
Perkins 2021-2022	-	44,701	102,911	-	(58,210)	60,310	2,100	-	-
Perkins 2022-2023	-	-	-	-	-	52,912	92,476	-	(39,564)
Clearing Accounts	2,437	324,445	323,655	-	3,227	347,132	347,195	-	3,164
Fringe Benefit Bud Clearing	-	1,909	1,909	-	-	1,991	1,991	-	-
Totals	\$ 941,992	\$ 3,006,800	\$ 2,974,128	\$ -	\$ 974,664	\$ 2,959,675	\$ 3,035,133	\$ -	\$ 899,206