

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

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

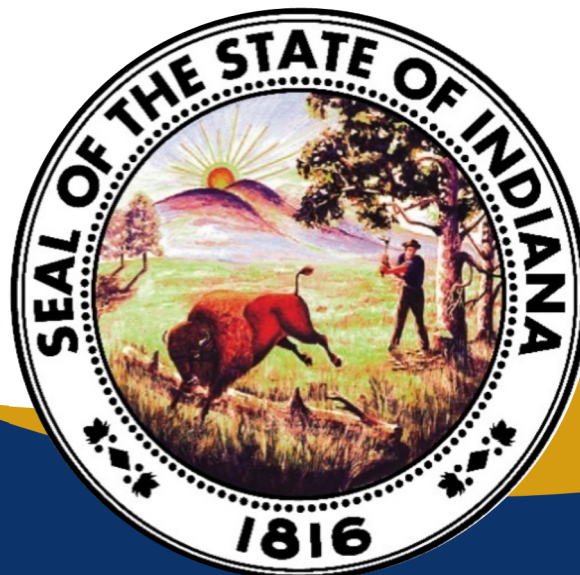
COMPLIANCE ENGAGEMENT REPORT

OF

OLD NATIONAL TRAIL SPECIAL SERVICES COOPERATIVE

PUTNAM COUNTY, INDIANA

July 1, 2020 to June 30, 2024



**FILED**

05/13/2025



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Stacey Bean	07-01-20 to 06-30-25
Director	Joseph Kwisz	07-01-20 to 06-30-25
President of the Cooperative Board	Greg Linton	07-01-20 to 06-30-21
	Jim Diagostino	07-01-21 to 06-30-22
	Nicole Allee	07-01-22 to 06-30-23
	Greg Linton	07-01-23 to 06-30-24
	Wes Hammond	07-01-24 to 12-31-24
	Jim Diagostino	01-01-25 to 06-30-25



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET  
ROOM E418  
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TO: THE OFFICIALS OF THE OLD NATIONAL TRAIL SPECIAL  
SERVICES COOPERATIVE, PUTNAM COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Old National Trail Special Services Cooperative (Cooperative), for the period of July 1, 2020 to June 30, 2024. 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 Cooperative 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 Cooperative'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>.

Beth Kelley, CPA, CFE  
Deputy State Examiner

April 30, 2025

OLD NATIONAL TRAIL SPECIAL SERVICES COOPERATIVE  
COMMENTS

No reportable instances of noncompliance.

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

OLD NATIONAL TRAIL SPECIAL SERVICES COOPERATIVE  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Joint Operations-Spec Ed Coop	\$ 137,735	\$ 979,898	\$ 979,430	\$ -	\$ 138,203	\$ 1,041,420	\$ 1,047,903	\$ -	\$ 131,720
Donations/Gifts/Trust	-	5,000	5,000	-	-	8,000	8,000	-	-
Extra Curricular Activities	2,699	-	-	-	2,699	-	-	-	2,699
Medicaid Reimbursement	335,618	46,973	42,044	-	340,547	109,265	115,697	-	334,115
Teacher Appreciation Grant	-	-	-	-	-	13,433	13,433	-	-
State Connectivity Grant	12,752	960	880	-	12,832	960	880	-	12,912
Fy 2019 Idea Part B	(2,076)	22,731	20,655	(-)	-	6,483	6,483	-	-
Fy 2020 Idea Part B	(51,052)	569,378	529,013	(-)	(10,687)	30,493	19,806	-	-
Fy 2021 Idea Part B	-	844,338	889,713	(-)	(45,375)	651,503	608,855	-	(2,727)
Fy 2022 Idea Part B	-	-	-	-	-	874,329	969,159	-	(94,830)
Fy 2020 Preschool Handicap	-	590	590	-	-	49,711	49,711	-	-
Fy 2021 Preschool Handicap	-	1,125	1,125	-	-	493	493	-	-
Fy 2022 Preschool Handicap	-	-	-	-	-	803	803	-	-
Fy 2019 Preschool Handicap	-	-	-	-	-	246	246	-	-
Idea Arp Grant	-	-	-	-	-	20,517	20,517	-	-
Federal Tax Payroll Withholding	-	118,087	118,087	-	-	141,680	141,680	-	-
Social Security Payroll Withholding	-	110,330	110,330	-	-	128,575	128,575	-	-
State Tax Payroll Withholding	-	43,336	43,336	-	-	50,584	50,584	-	-
County Tax Payroll Withholding	-	26,356	26,356	-	-	31,642	31,642	-	-
Group Health Insurance Payroll Withholdi	29,036	101,445	101,446	-	29,035	102,838	104,224	-	27,649
American Fidelity Payroll Withholding	(590)	20,985	20,985	-	(590)	29,617	29,547	-	(520)
Texas Life Payroll Withholding	265	6,706	6,705	-	266	7,112	7,082	-	296
Wwvci Dep/Sup Life Payroll Withholding	474	908	1,014	-	368	1,009	978	-	399
Group Long Term Disability Payroll Withh	503	4,329	4,328	-	504	4,618	4,747	-	375
Med Reimbursement (Flex) Payroll Withhol	205	4,395	4,357	-	243	4,470	4,713	-	-
Vision Ins Vsp Payroll Withholding	1,019	1,461	1,473	-	1,007	1,549	2,858	-	(302)
Annuity Payroll Withholding	-	106,975	106,975	-	-	122,290	122,290	-	-
Hri-Dental Insurance Payroll Withholding	(549)	12,634	12,893	-	(808)	14,011	11,523	-	1,680
Criminal History Payroll Withholding	8	-	-	-	8	-	-	-	8
Ista/Admin Dues	-	-	-	-	-	-	-	-	-
Relay For Life Other Clearing	(114)	-	-	-	(114)	-	-	-	(114)
Fringe Life Other Clearing	(1,521)	3,112	3,112	-	(1,521)	3,434	3,434	-	(1,521)
<b>Totals</b>	<b>\$ 464,412</b>	<b>\$ 3,032,052</b>	<b>\$ 3,029,847</b>	<b>\$ -</b>	<b>\$ 466,617</b>	<b>\$ 3,451,085</b>	<b>\$ 3,505,863</b>	<b>\$ -</b>	<b>\$ 411,839</b>

OLD NATIONAL TRAIL SPECIAL SERVICES COOPERATIVE  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Joint Operations- Spec Ed Coop	\$ 131,720	\$ 1,209,267	\$ 1,122,963	\$ -	\$ 218,024	\$ 1,253,846	\$ 1,350,868	\$ -	\$ 121,002
Donations/Gifts/Trust	-	5,000	5,000	-	-	15,000	15,000	-	-
Extra Curricular Activities	2,699	-	371	-	2,328	-	469	-	1,859
Medicaid Reimbursement	334,115	151,213	131,008	-	354,320	229,032	185,064	-	398,288
Teacher Appreciation Grant	-	13,159	13,159	-	-	13,806	13,806	-	-
State Connectivity Grant	12,912	960	1,950	-	11,922	960	2,250	-	10,632
Fy 2023 Idea Part B	-	1,067,924	1,125,158	-	(57,234)	512,749	467,173	-	(11,658)
Fy 24 Para Training Grant	-	-	-	-	-	5,000	5,000	-	-
Fy 24 Part B	-	-	-	-	-	1,059,328	1,093,047	-	(33,719)
Fy 2021 Idea Part B	(2,727)	7,417	4,690	-	-	-	-	-	-
Fy 2022 Idea Part B Grant	(94,830)	599,368	515,191	-	(10,653)	28,710	18,057	-	-
Fy 2021 Preschool Handicap	-	49,409	49,409	-	-	-	-	-	-
Fy 2022 Preschool Handicap	-	588	588	-	-	49,780	49,780	-	-
Fy 2023 Preschool Handicap	-	1,478	1,478	-	-	14,095	52,030	-	(37,935)
Fy 24 Preschool Handicap	-	-	-	-	-	460	676	-	(216)
Arp Idea 611	-	131,574	133,472	-	(1,898)	132,690	130,792	-	-
Arp Idea 619	-	18,540	18,540	-	-	2,716	2,716	-	-
Federal Tax	-	169,151	169,151	-	-	161,988	161,988	-	-
Social Security	-	141,568	141,568	-	-	141,015	141,015	-	-
State Tax	-	56,112	56,112	-	-	53,923	53,923	-	-
County Tax	-	35,573	35,573	-	-	37,176	37,176	-	-
Group Health Insurance	27,649	115,069	116,809	-	25,909	127,187	129,035	-	24,061
American Fidelity	(520)	25,964	25,245	-	199	27,825	27,991	-	33
Texas Life	296	10,159	9,871	-	584	11,564	11,782	-	366
Wwvci Dep/Sup Life	399	1,104	1,321	-	182	1,075	1,048	-	209
Group Long Term Disability	375	4,385	4,580	-	180	4,699	4,752	-	127
Med Reimbursements (Flex)	-	4,018	3,868	-	150	2,516	2,598	-	68
Vision Ins Vsp	(302)	1,471	1,094	-	75	1,419	1,310	-	184
Annuity	-	95,873	95,873	-	-	86,106	86,106	-	-
Paramount Dental Insurance	1,680	13,555	13,512	-	1,723	14,086	14,408	-	1,401
Criminal History Payroll Withholdings	8	-	8	-	-	-	-	-	-
Ista/Admin Dues Payroll Withholdings	-	-	-	-	-	-	-	-	-
Relay For Life Other Clearing	(114)	114	-	-	-	-	-	-	-
Fringe Life Other Clearing	(1,521)	4,709	3,188	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 411,839</b>	<b>\$ 3,934,722</b>	<b>\$ 3,800,750</b>	<b>\$ -</b>	<b>\$ 545,811</b>	<b>\$ 3,988,751</b>	<b>\$ 4,059,860</b>	<b>\$ -</b>	<b>\$ 474,702</b>

OLD NATIONAL TRAIL SPECIAL SERVICES COOPERATIVE  
EXIT CONFERENCE

The contents of this report were communicated to Stacey Bean, Treasurer; Jim Diagostino, President of the Cooperative Board; and Joseph Kwisz, Director, on May 1, 2025.