

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

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

COMPLIANCE ENGAGEMENT REPORT
OF
EAST CENTRAL INDIANA EDUCATION SERVICE CENTER
FAYETTE COUNTY, INDIANA
July 1, 2020 to June 30, 2024



FILED

05/08/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Katie Lash	07-01-20 to 09-08-23
	(Vacant)	09-09-23 to 10-25-23
	Patrick Haney	10-26-23 to 06-30-25
Treasurer	Teresa Amick	07-01-20 to 06-30-25
President of the Executive Board of Directors	Scott Collins	07-01-20 to 06-30-21
	Aaron Black	07-01-21 to 06-30-22
	Matthew Hicks	07-01-22 to 06-30-25



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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF THE EAST CENTRAL INDIANA EDUCATION
SERVICE CENTER, FAYETTE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the East Central Indiana Education Service Center (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 21, 2025

EAST CENTRAL INDIANA EDUCATION SERVICE CENTER
COMMENTS

No reportable instances of noncompliance.

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

EAST CENTRAL INDIANA EDUCATION SERVICE CENTER
 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
Operations	\$ 492,499	\$ 406,129	\$ 352,106	\$ -	\$ 546,522	\$ 403,725	\$ 331,813	\$ -	\$ 618,434
Joint Services And Supply - Ot	68,055	105,270	76,038	-	97,287	248,950	227,554	-	118,683
Natural Gas Coop	6,160	122,711	120,104	-	8,767	125,883	125,635	-	9,015
laesc/Directors	21,561	20,690	27,361	-	14,890	21,001	15,427	-	20,464
Community Program	33	-	-	-	33	-	-	-	33
Shared Dietitian Services	-	6,208	2,292	-	3,916	7,583	4,333	-	7,166
Classroom Connection	-	-	-	-	-	4,200	4,200	-	-
Student Learning Recovery Gran	-	-	-	-	-	700,674	736,359	-	(35,685)
Title Iii EI 2020-2022	-	11,856	11,856	-	-	10,651	10,651	-	-
American Rescue Plan	-	-	-	-	-	50,194	50,194	-	-
P/R Clearing-Federal Tax	-	23,862	23,862	-	-	44,127	44,127	-	-
P/R Clearing-Fica	-	16,521	16,521	-	-	28,563	28,563	-	-
P/R Clearing-State Tax	-	6,543	6,543	-	-	11,545	11,545	-	-
P/R Clearing-Local Tax	-	3,735	3,735	-	-	6,369	6,369	-	-
P/R Clearing-Health Ins-Ecist	-	1,281	1,281	-	-	8,826	8,826	-	-
P/R Clearing-Af	-	-	-	-	-	1,422	1,422	-	-
P/R Clearing-Valic	-	8,000	8,000	-	-	9,600	9,600	-	-
P/R Clearing-Life Over 50/Car	-	636	636	-	-	854	854	-	-
Totals	\$ 588,308	\$ 733,442	\$ 650,335	\$ -	\$ 671,415	\$ 1,684,167	\$ 1,617,472	\$ -	\$ 738,110

EAST CENTRAL INDIANA EDUCATION SERVICE CENTER
 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
Operations	\$ 618,434	\$ 348,676	\$ 503,904	\$ -	\$ 463,206	\$ 1,146,981	\$ 781,128	\$ -	\$ 829,059
Joint Services And Supply - Ot	118,683	803,382	520,991	-	401,074	762,798	672,056	-	491,816
Natural Gas Coop	9,015	132,727	132,235	-	9,507	144,864	144,027	-	10,344
laesc/Directors	20,464	29,561	18,774	-	31,251	54,461	41,281	-	44,431
Community Program	33	-	-	-	33	-	-	-	33
Shared Dietitian Services	7,166	-	7,166	-	-	-	-	-	-
Launch	-	100,000	8,556	-	91,444	-	64,773	-	26,671
Student Learning Recovery Gran	(35,685)	2,023,302	2,181,080	-	(193,463)	693,648	507,678	-	(7,493)
State Connectivity Grant	-	1,320	-	-	1,320	2,459	-	-	3,779
Homeless Assistance Grants (Mkv)	-	-	-	-	-	14,127	28,072	-	(13,945)
Title Iii El 2020-2022	-	7,047	7,047	-	-	-	-	-	-
Explore Engage Experience(3E)	-	177,959	177,959	-	-	571,857	750,205	-	(178,348)
Elementary And Secondary School Emergenc	-	-	-	-	-	545,000	545,000	-	-
P/R Clearing-Federal Tax	-	56,264	56,264	-	-	64,486	64,486	-	-
P/R Clearing-Fica	-	38,471	38,471	-	-	48,175	48,175	-	-
P/R Clearing-State Tax	-	15,305	15,305	-	-	19,088	19,088	-	-
P/R Clearing-Local Tax	-	9,064	9,064	-	-	10,438	10,438	-	-
P/R Clearing-Health Ins-Ecist	-	40,538	40,538	-	-	46,950	46,950	-	-
P/R Clearing-Af	-	6,931	6,931	-	-	11,224	11,224	-	-
P/R Clearing-Valic	-	14,100	14,100	-	-	3,900	3,900	-	-
P/R Clearing-Life Over 50/Car	-	2,386	2,386	-	-	510	510	-	-
Totals	\$ 738,110	\$ 3,807,033	\$ 3,740,771	\$ -	\$ 804,372	\$ 4,140,966	\$ 3,738,991	\$ -	\$ 1,206,347

EAST CENTRAL INDIANA EDUCATION SERVICE CENTER
EXIT CONFERENCE

The contents of this report were communicated to Teresa Amick, Treasurer; Patrick Haney, Executive Director; and Matthew Hicks, President of the Executive Board of Directors, on April 29, 2025.