

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION

JOHNSON COUNTY, INDIANA

July 1, 2021 to June 30, 2023



**FILED**  
03/07/2024



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Capital Assets .....	4
Annual Financial Report - Other Information .....	4
Prepaid School Meal Accounts.....	5
Exit Conference.....	6

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Debra E. Carter	07-01-21 to 06-30-23
	Jacob Heuchan	07-01-23 to 06-30-24
Superintendent of Schools	Dr. Timothy Edsell (Vacant)	07-01-21 to 06-30-23 07-01-23 to 08-13-23
	Mary Roberson (interim) (Vacant)	08-14-23 to 12-22-23 12-23-23 to 01-07-24
	Dr. Matthew Prusiecki (interim)	01-08-24 to 02-12-24
	Dr. Matthew Prusiecki	02-13-24 to 06-30-24
President of the School Board	Judy Misiniec	07-01-21 to 12-31-22
	Greg Waltz	01-01-23 to 12-31-23
	Thomas Burgett	01-01-24 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE NINEVEH-HENSLEY-JACKSON UNITED  
SCHOOL CORPORATION, JOHNSON COUNTY, INDIANA

This report is supplemental to the audit report of the Nineveh-Hensley-Jackson United School Corporation (School Corporation), for the period from July 1, 2021 to June 30, 2023. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the School Corporation. It should be read in conjunction with the Financial Statement Audit Report of the School Corporation, which provides our opinions on the School Corporation's financial statement. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE  
Deputy State Examiner

February 27, 2024

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION  
AUDIT RESULTS AND COMMENTS

**CAPITAL ASSETS**

*Condition and Context*

The School Corporation completed a physical inventory of capital assets in August 2022; however, the acquisition value for some of the capital assets was not reported in the detailed capital asset listing.

*Criteria*

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 1)

**ANNUAL FINANCIAL REPORT - OTHER INFORMATION**

*Condition and Context*

Capital assets information entered into the Annual Financial Report via the Indiana Gateway for Government Units financial reporting system could not be verified to the School Corporation's capital asset listing. Therefore, the Schedule of Capital Assets was omitted from the Financial Statement Audit Report for the School Corporation.

*Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION  
AUDIT RESULTS AND COMMENTS  
(Continued)

**PREPAID SCHOOL MEAL ACCOUNTS**

*Condition and Context*

The total of detailed student account balances did not agree with the Prepaid School Lunch Accounts fund (Fund) balances. On June 30, 2022, the Fund balance was \$20,999, and the detailed student balance was \$15,180, for a variance of \$5,819. On June 30, 2023, the Fund balance was \$30,280, and the detailed student balance was \$19,474, for a variance of \$10,806.

*Criteria*

SBOA opinion is that money a student puts into their individual meal account (prepaid food account) should not be considered income to the child nutrition program until that student goes through the lunch line and charges a meal to their account. Therefore, while it is in the student's individual account the balance should not be included in the School Lunch fund. It is required that you set up a Prepaid School Lunch Accounts fund clearing account. When a student brings in a deposit the receipt would be recorded to the Prepaid School Lunch Accounts fund. Periodically, after the student has charged meals, you should disburse the amount charged from the Prepaid School Lunch Accounts fund and receipt it into the School Lunch fund. At this point it is considered program income and should be included on any reports that are required to be completed. Also, on a monthly basis the balance of the Prepaid School Lunch Accounts fund should be reconciled with the total of the individual meal accounts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 10)

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on February 27, 2024, with Jacob Heuchan, Treasurer; Thomas Burgett, President of the School Board; Dr. Matthew Prusiecki, Superintendent of Schools; Judy Misiniec, School Board member; and Ed Harvey, School Board member.