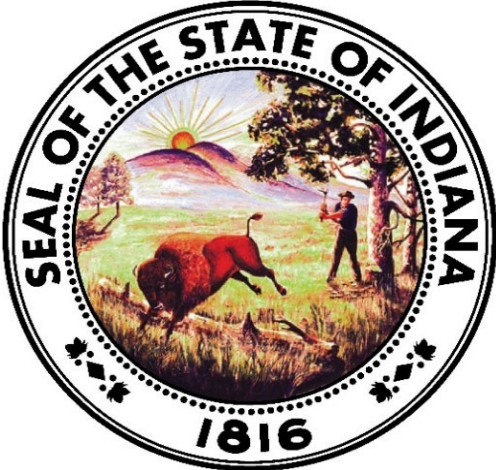


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

COMPLIANCE EXAMINATION REPORT  
OF  
SHELBYVILLE CENTRAL SCHOOLS  
SHELBY COUNTY, INDIANA  
July 1, 2021 to June 30, 2023



**FILED**  
03/25/2024



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March 25, 2024

To: The Officials of Shelbyville Central Schools  
Shelbyville Central Schools  
Shelby County, Indiana

This report is supplemental to the audit report of Shelbyville Central Schools (School Corporation), for the period July 1, 2021 to June 30, 2023. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the School Corporation. It should be read in conjunction with the financial statement audit report of the School Corporation, which provides an opinion on the School Corporation's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the School Corporation and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for Shelbyville Central Schools prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2021 to June 30, 2023. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

We call your attention to the finding in the report on page 3.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White". The signature is written in a cursive style.

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF**  
**SHELBYVILLE CENTRAL SCHOOLS**  
Shelby County, Indiana  
July 1, 2021 to June 30, 2023

SHELBYVILLE CENTRAL SCHOOLS

Shelby County, Indiana  
July 1, 2021 to June 30, 2023

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SHELBYVILLE CENTRAL SCHOOLS  
SCHEDULE OF OFFICIALS  
July 1, 2021 to June 30, 2023

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Michelle Babcock	07-01-21 to 06-30-23
Superintendent of Schools	Mary Harper Dr. Matthew Vance	07-01-21 to 06-30-22 07-01-22 to 06-30-23
President of the School Board	Gayle Wiley Curt Johnson	07-01-21 to 12-31-21 01-01-22 to 06-30-23

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Shelbyville Central Schools

We have examined the Shelbyville Central Schools ("School Corporation") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* during the period July 1, 2021 to June 30, 2023. Management of the School Corporation is responsible for the School Corporation's compliance with the specified requirements. Our responsibility is to express an opinion on the School Corporation's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the School Corporation complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the School Corporation complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the School Corporation's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* applicable to the School Corporation during the period July 1, 2021 to June 30, 2023, as described in item 2023-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the School Corporation complied, in all material respects, with the aforementioned requirements during the period July 1, 2021 to June 30, 2023.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
March 7, 2024

SHELBYVILLE CENTRAL SCHOOLS  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
July 1, 2021 to June 30, 2023

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**FINDING 2023-001: OVERDRAWN CASH BALANCES**

**Criteria:** Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations states in part, "The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit."

**Condition:** During testing of cash fund balances, we noted the following fund that was not cost-reimbursement grant based with a cash balance below zero as of June 30, 2022 and June 30, 2023. This is a repeat finding from report B60064.

<u>Fund</u>	<u>Amount Overdrawn June 30, 2022</u>	<u>Amount Overdrawn June 30, 2023</u>
Prepaid School Lunch Accounts	\$ 57,434	\$ 84,935

SHELBYVILLE CENTRAL SCHOOL CORPORATION  
EXIT CONFERENCE  
July 1, 2021 to June 30, 2023

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The contents of this report were discussed on March 7, 2024 with Michelle Babcock, Treasurer, Dr. Matthew Vance, Superintendent, and Troy Merrick, President of the School Board.