

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION

RIPLEY COUNTY, INDIANA

July 1, 2020 to June 30, 2022



**FILED**  
03/15/2023



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Annual Financial Report .....	4-5
Exit Conference.....	6

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Trina Huff	07-01-20 to 06-30-23
Superintendent of Schools	Ryan Middleton Fred Unsicker (interim) Sam Melton	07-01-20 to 07-15-22 07-16-22 to 12-31-22 01-01-23 to 06-30-23
President of the School Board	James Westerman Jason Wagner Jason Smith Debra Roberts	07-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-22 01-01-23 to 06-30-23



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE JAC-CEN-DEL COMMUNITY  
SCHOOL CORPORATION, RIPLEY COUNTY, INDIANA

This report is supplemental to our audit report of the Jac-Cen-Del Community School Corporation (School Corporation), for the period from July 1, 2020 to June 30, 2022. 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 our 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 Result and Comment contained herein describes the identified reportable instance 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 Result and Comment, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE  
Deputy State Examiner

February 28, 2023

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
AUDIT RESULT AND COMMENT

**ANNUAL FINANCIAL REPORT**

*Condition and Context*

The information entered into the Annual Financial Report (AFR) on the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the School Corporation's Financial Statement, Combining Schedules, Schedule of Expenditures of Federal Awards (SEFA), and Schedule of Leases and Debt, was incorrect and did not agree with the School Corporation's records.

The School Corporation failed to properly review the financial information submitted in Gateway. As a result, the following errors were noted in the Financial Statement and Combining Schedules:

- The Cafeteria Prepaid, Ripley Comm Foundation Grants 2021-22, and NESP 2021-2022 funds were not reported in the AFR. This understated receipts and disbursements in the amounts of \$145,097 and \$144,221, respectively.

Audit adjustments were proposed, accepted by the School Corporation, and made to the Financial Statement and the corresponding Combining Schedules.

The School Corporation failed to properly review the SEFA submitted in Gateway. As a result, the following errors were noted:

1. The Child Nutrition Cluster was understated by \$110,226.
2. The Special Education Cluster (IDEA) was overstated by \$44,837.
3. The Title I Grants to Local Educational Agencies program was overstated by \$54,564.
4. The Rural Education program was overstated by \$1,119.

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
AUDIT RESULT AND COMMENT  
(Continued)

5. The Supporting Effective Instruction State Grants program was understated by \$3,000.
6. The COVID-19 - Education Stabilization Fund program was overstated by \$160,381.
7. The Medicaid Cluster was understated by \$20,403.

Audit adjustments were proposed, accepted by the School Corporation, and made to the grant schedule.

The School Corporation failed to properly review the debt information prepared and submitted in Gateway. As a result, the following errors were noted in the Schedule of Leases and Debt:

- The Schedule of Leases and Debt incorrectly reported the School Corporation's lease as part of the ending principal balance of the general obligation bond.

Audit adjustments were proposed, accepted by the School Corporation, and made to the debt schedule.

*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](#)."

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on February 28, 2023, with Trina Huff, Treasurer; Sam Melton, Superintendent of Schools; Debra Roberts, President of the School Board; Tiffany Foster, School Board member; Danny Horn, School Board member; and James Gayheart, School Board member.