

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

WESTERN SCHOOL CORPORATION
HOWARD COUNTY, INDIANA

July 1, 2010 to June 30, 2012



FILED
02/27/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of Finance	Pam Carter	07-01-10 to 06-30-13
Superintendent of Schools	Dr. Peter O'Rourke Randy McCracken	07-01-10 to 06-30-12 07-01-12 to 06-30-13
President of the School Board	Harry Kenworthy Linda Singer	07-01-10 to 06-30-11 07-01-11 to 06-30-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE WESTERN SCHOOL CORPORATION, HOWARD COUNTY, INDIANA

We have audited the accompanying financial statement of the Western School Corporation (School Corporation), for the period of July 1, 2010 to June 30, 2012. This financial statement is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The basis of accounting noted above is a different basis than that used in the prior period.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2010 to June 30, 2012.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2010 to June 30, 2012, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated February 5, 2013, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting

INDEPENDENT AUDITOR'S REPORT
(Continued)

and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other reports used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

The School Corporation's response to the Audit Results and Comments identified in our audit is described in the accompanying section of the report entitled Official Response. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

February 5, 2013



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF THE WESTERN SCHOOL CORPORATION, HOWARD COUNTY, INDIANA

We have audited the financial statement of the Western School Corporation (School Corporation), for the period of July 1, 2010 to June 30, 2012, and have issued our report thereon dated February 5, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the School Corporation is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the School Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The School Corporation's response to the findings identified in our audit is described in the accompanying Official Response. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the School Corporation's management, School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 5, 2013

FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the School Corporation. The financial statement and notes are presented as intended by the School Corporation.

WESTERN SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended June 30, 2011 and 2012

	Cash and Investments 07-01-10	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-11	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-12
General	\$ 3,364,474	\$ 13,993,274	\$ 13,726,566	\$ 182,038	\$ 3,813,220	\$ 14,236,120	\$ 14,959,482	\$ (123,067)	\$ 2,966,791
Debt Service	1,217,534	2,808,715	2,662,520	-	1,363,729	2,798,931	2,685,533	(8,782)	1,468,345
Retirement/Severance Bond Debt Service	150,654	272,889	279,393	-	144,150	276,746	281,163	-	139,733
Capital Projects	1,665,508	1,757,489	1,823,022	(66)	1,599,909	1,624,732	1,533,434	(500,000)	1,191,207
School Transportation	652,631	1,041,276	892,464	27,110	828,553	1,055,239	950,480	(299,527)	633,785
School Bus Replacement	128,911	185,878	-	-	314,789	98,876	93,642	-	320,023
Rainy Day	-	-	-	-	-	-	-	952,121	952,121
Building Project/Land Sale	428,189	-	152,511	(38,232)	237,446	86,022	122,280	-	201,188
Water Project	82,133	-	120,365	38,232	-	-	-	-	-
School Lunch	483,338	1,068,933	1,011,153	172	541,290	1,147,243	1,178,653	688	510,568
Textbook Rental	68,729	209,068	74,408	165	203,554	231,170	527,929	782	(92,423)
Levy Excess	-	28,057	957	(27,100)	-	-	-	-	-
Joint Services and Supply - Special Education Cooperative	-	-	-	-	-	406	716	-	(310)
Child Care Program	-	-	-	-	-	2,274	3,193	-	(919)
Educational License Plates	545	113	95	-	563	169	82	-	650
Early Intervention Grant	-	21,850	-	-	21,850	-	19,789	-	2,061
Reading Recovery	2,726	-	2,792	66	-	-	-	-	-
Buddy Bag Program	-	2,000	1,713	-	287	-	287	-	-
Donations	-	-	-	-	-	3,757	3,757	-	-
Miscellaneous Programs	55	482	301	-	236	776	1,012	-	-
Transportation Extra Curr	-	53	-	-	53	30	-	-	83
H. Dean Resler Memorial	448	-	288	-	160	-	-	-	160
Jay Orem Scholarship	267	-	267	-	-	-	-	-	-
Western Wishing Well	1,280	220	59	-	1,441	31	-	-	1,472
Instruction Support	16,551	35,386	40,051	(4,600)	7,286	-	5,689	(1,597)	-
High Ability Grant 11-12	-	-	-	-	-	34,630	30,091	-	4,539
Anna Mae Hamilton Scholarship	821	-	821	-	-	-	-	-	-
Non-English Speaking Programs P.L. 273-1999	-	3,585	3,585	-	-	-	-	-	-
NESP 2011-12	-	-	-	-	-	2,151	1,977	-	174

The notes to the financial statement are an integral part of this statement.

WESTERN SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended June 30, 2011 and 2012
(Continued)

	Cash and Investments 07-01-10	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-11	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-12
School Technology	11,987	58,380	57,236	-	13,131	8,994	5,110	-	17,015
Common School Technology	-	-	-	-	-	44,250	44,250	-	-
Technology Grants [IC 20-40-15]	79,052	-	75,340	-	3,712	4,620	4,047	-	4,285
Child Abuse Prevention	136	-	-	-	136	-	-	-	136
Panther Tech	-	2,500	1,717	-	783	-	-	-	783
Title I 2009-10	842	22,243	23,010	(75)	-	-	-	-	-
Title I 2010-11	-	197,860	218,483	-	(20,623)	25,863	7,767	2,527	-
Title I 2011-12	-	-	-	-	-	198,513	213,037	(2,527)	(17,051)
Assistive Technology Grant (IDEA, Part B) LEA Capacity Building (Sliver) Grants	-	-	-	-	-	67,623	67,623	-	-
FY 2012 Part B 611 KASEC Part B Modification	-	-	-	-	-	877,567	877,567	-	-
Special Ed Pre School Part B Special Ed Pre School	-	-	-	-	-	838,795	977,498	-	(138,703)
Special Ed Preschool 2012	-	-	-	-	-	595,476	771,113	-	(175,637)
Safe & Drug Free Grant 09-10	(3,865)	-	-	3,865	-	44,536	44,536	-	-
Supplemental Drug Grant FY 09	-	-	-	-	-	88,757	90,879	-	(2,122)
Improving Teaching Quality, No Child Left, Title II, Part A	(6,927)	72,469	65,970	-	(428)	32,407	40,203	-	(7,796)
Title III, Language Instruction	340	2,446	2,546	-	240	-	-	-	-
Title III/LEP 11-12	-	-	-	-	-	1,207	1,207	-	-
Title I - Grants to LEAs	(17,803)	21,186	3,383	-	-	-	-	-	-
Special Education - Part B	3,284	123,678	127,688	1,134	408	42,870	43,297	855	-
Special Education - Part B - Preschool	-	-	-	-	-	813	1,053	-	-
Education Jobs Fund	-	395,712	227,665	(172,867)	(4,820)	-	48	-	(48)
Payroll Withholdings	102,021	3,310,089	3,320,696	-	91,414	353,022	354,217	787	-
Totals	\$ 8,433,861	\$ 25,635,831	\$ 24,917,065	\$ 9,842	\$ 9,162,469	\$ 28,738,591	\$ 29,877,031	\$ 23,547	\$ 8,047,576

The notes to the financial statement are an integral part of this statement.

WESTERN SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

School Corporation, as used herein, shall include, but is not limited to, school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The accompanying financial statement presents the financial information for the School Corporation.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Local sources which include taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, school corporation activities, revenue from community services activities, and other revenue from local sources.

Intermediate sources which include distributions from the County for fees collected for or on behalf of the School Corporation including educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

State sources include distributions from the State of Indiana and are to be used by the School Corporation for various purposes. Included in state sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

WESTERN SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Federal sources include distributions from the federal government and are to be used by the School Corporation for various purposes. Included in federal sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Other receipts which include amounts received from various sources which include return of petty cash, return of cash change, insurance claims for losses, sale of securities, and other receipts not listed in another category above.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Instruction which includes outflows for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

Support services which include outflows for support services related to students, instruction, general administration, and school administration. It also includes outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services which include outflows for food service operations, and community service operations.

Facilities acquisition and construction which includes outflows for the acquisition, development, construction, and improvement of new and existing facilities.

Debt services which include fixed obligations resulting from financial transactions previously entered into by the School Corporation. It includes all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

Nonprogrammed charges which include outflows for donations to foundations, securities purchased, indirect costs, scholarships, funds held temporarily for an authorized recipient and self-insurance payments.

F. Other Financing Sources and Uses

Other financing sources and uses are presented in the aggregate on the face of the financial statement. The aggregate other financing sources and uses include the following:

Sale of capital assets which includes money received when land, buildings, or equipment owned by the School Corporation is sold.

Transfers in which includes money received by one fund as a result of transferring money from another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

Transfers out which includes money paid by one fund to another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

WESTERN SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

G. Fund Accounting

Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the School Corporation. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the School Corporation in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the School Corporation submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the School Corporation to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

WESTERN SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

The School Corporation may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

WESTERN SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

B. Teacher's Retirement Fund

Plan Description

The Indiana Teacher's Retirement Fund (TRF) is a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRF plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 286-3544

Funding Policy and Annual Pension Cost

The School Corporation contributes the employer's share to TRF for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995, is considered to be an obligation of, and is paid by, the State of Indiana.

The School Corporation also contributes to an additional pension plan unique to the School Corporation. Information regarding this plan may be obtained from the School Corporation.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://mustang.doe.state.in.us/TRENDS/fin.cfm>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Financial Reports of the School Corporation which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Building Project/ Land Sale
Cash and investments - beginning	\$ 3,364,474	\$ 1,217,534	\$ 150,654	\$ 1,665,508	\$ 652,631	\$ 128,911	\$ -	\$ 428,189
Receipts:								
Local sources	466,430	2,776,002	272,889	1,751,644	1,029,787	185,878	-	-
Intermediate sources	149	-	-	-	-	-	-	-
State sources	13,525,095	32,713	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	1,600	-	-	5,845	11,489	-	-	-
Total receipts	<u>13,993,274</u>	<u>2,808,715</u>	<u>272,889</u>	<u>1,757,489</u>	<u>1,041,276</u>	<u>185,878</u>	<u>-</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	8,927,249	-	-	-	-	-	-	-
Support services	4,412,549	-	-	1,294,921	892,464	-	-	7,242
Noninstructional services	386,196	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	528,101	-	-	-	145,269
Debt services	72	2,662,520	279,393	-	-	-	-	-
Nonprogrammed charges	500	-	-	-	-	-	-	-
Total disbursements	<u>13,726,566</u>	<u>2,662,520</u>	<u>279,393</u>	<u>1,823,022</u>	<u>892,464</u>	<u>-</u>	<u>-</u>	<u>152,511</u>
Excess (deficiency) of receipts over disbursements	<u>266,708</u>	<u>146,195</u>	<u>(6,504)</u>	<u>(65,533)</u>	<u>148,812</u>	<u>185,878</u>	<u>-</u>	<u>(152,511)</u>
Other financing sources (uses):								
Sale of capital assets	9,495	-	-	-	10	-	-	-
Transfers in	177,745	-	-	-	27,100	-	-	-
Transfers out	(5,202)	-	-	(66)	-	-	-	(38,232)
Total other financing sources (uses)	<u>182,038</u>	<u>-</u>	<u>-</u>	<u>(66)</u>	<u>27,110</u>	<u>-</u>	<u>-</u>	<u>(38,232)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>448,746</u>	<u>146,195</u>	<u>(6,504)</u>	<u>(65,599)</u>	<u>175,922</u>	<u>185,878</u>	<u>-</u>	<u>(190,743)</u>
Cash and investments - ending	<u>\$ 3,813,220</u>	<u>\$ 1,363,729</u>	<u>\$ 144,150</u>	<u>\$ 1,599,909</u>	<u>\$ 828,553</u>	<u>\$ 314,789</u>	<u>\$ -</u>	<u>\$ 237,446</u>

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Water Project	School Lunch	Textbook Rental	Levy Excess	Joint Services and Supply - Special Education Cooperative	Child Care Program	Educational License Plates	Early Intervention Grant
Cash and investments - beginning	\$ 82,133	\$ 483,338	\$ 68,729	\$ -	\$ -	\$ -	\$ 545	\$ -
Receipts:								
Local sources	-	687,709	159,978	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	113	-
State sources	-	15,231	48,590	28,057	-	-	-	21,850
Federal sources	-	365,993	-	-	-	-	-	-
Other	-	-	500	-	-	-	-	-
Total receipts	<u>-</u>	<u>1,068,933</u>	<u>209,068</u>	<u>28,057</u>	<u>-</u>	<u>-</u>	<u>113</u>	<u>21,850</u>
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	310,157	74,408	957	-	-	95	-
Noninstructional services	-	699,014	-	-	-	-	-	-
Facilities acquisition and construction	120,365	1,982	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>120,365</u>	<u>1,011,153</u>	<u>74,408</u>	<u>957</u>	<u>-</u>	<u>-</u>	<u>95</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(120,365)</u>	<u>57,780</u>	<u>134,660</u>	<u>27,100</u>	<u>-</u>	<u>-</u>	<u>18</u>	<u>21,850</u>
Other financing sources (uses):								
Sale of capital assets	-	172	165	-	-	-	-	-
Transfers in	38,232	-	-	-	-	-	-	-
Transfers out	-	-	-	(27,100)	-	-	-	-
Total other financing sources (uses)	<u>38,232</u>	<u>172</u>	<u>165</u>	<u>(27,100)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(82,133)</u>	<u>57,952</u>	<u>134,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18</u>	<u>21,850</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 541,290</u>	<u>\$ 203,554</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 563</u>	<u>\$ 21,850</u>

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Reading Recovery	Buddy Bag Program	Donations	Miscellaneous Programs	Transportation Extra Curr	H. Dean Resler Memorial	Jay Orem Scholarship	Western Wishing Well
Cash and investments - beginning	\$ 2,726	\$ -	\$ -	\$ 55	\$ -	\$ 448	\$ 267	\$ 1,280
Receipts:								
Local sources	-	2,000	-	482	53	-	-	220
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	2,000	-	482	53	-	-	220
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	267	-
Support services	-	-	-	301	-	-	-	59
Noninstructional services	-	1,713	-	-	-	288	-	-
Facilities acquisition and construction	2,792	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	2,792	1,713	-	301	-	288	267	59
Excess (deficiency) of receipts over disbursements	(2,792)	287	-	181	53	(288)	(267)	161
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	66	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	66	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,726)	287	-	181	53	(288)	(267)	161
Cash and investments - ending	\$ -	\$ 287	\$ -	\$ 236	\$ 53	\$ 160	\$ -	\$ 1,441

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Instruction Support	High Ability Grant 11-12	Anna Mae Hamilton Scholarship	Non-English Speaking Programs P.L. 273-1999	NESP 2011-12	School Technology	Common School Technology	Technology Grants [IC 20-40-15]
Cash and investments - beginning	\$ 16,551	\$ -	\$ 821	\$ -	\$ -	\$ 11,987	\$ -	\$ 79,052
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	35,386	-	-	3,585	-	58,380	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	35,386	-	-	3,585	-	58,380	-	-
Disbursements:								
Current:								
Instruction	40,051	-	-	3,585	-	-	-	15,023
Support services	-	-	-	-	-	57,236	-	52,367
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	7,950
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	821	-	-	-	-	-
Total disbursements	40,051	-	821	3,585	-	57,236	-	75,340
Excess (deficiency) of receipts over disbursements	(4,665)	-	(821)	-	-	1,144	-	(75,340)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	3,194	-	-	-	-	-	-	-
Transfers out	(7,794)	-	-	-	-	-	-	-
Total other financing sources (uses)	(4,600)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,265)	-	(821)	-	-	1,144	-	(75,340)
Cash and investments - ending	\$ 7,286	\$ -	\$ -	\$ -	\$ -	\$ 13,131	\$ -	\$ 3,712

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Child Abuse Prevention	Panther Tech	Title I 2009-10	Title I 2010-11	Title I 2011-12	Assistive Technology Grant	(IDEA, Part B) LEA Capacity Building (Sliver) Grants	FY 2012 Part B 611 KASEC
Cash and investments - beginning	\$ 136	\$ -	\$ 842	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	2,500	-	-	-	-	-	-
Federal sources	-	-	22,243	197,860	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	2,500	22,243	197,860	-	-	-	-
Disbursements:								
Current:								
Instruction	-	1,717	22,973	218,483	-	-	-	-
Support services	-	-	37	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	1,717	23,010	218,483	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	783	(767)	(20,623)	-	-	-	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	203	-	-	-	-	-
Transfers out	-	-	(278)	-	-	-	-	-
Total other financing sources (uses)	-	-	(75)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	783	(842)	(20,623)	-	-	-	-
Cash and investments - ending	\$ 136	\$ 783	\$ -	\$ (20,623)	\$ -	\$ -	\$ -	\$ -

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Part B Modification	Special Ed Pre School Part B	Special Ed Pre School	Special Ed Pre School 2012	Safe & Drug Free Grant 09-10	Supplemental Drug Grant FY 09	Improving Teaching Quality, No Child Left, Title II, Part A	Title III, Language Instruction
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (3,865)	\$ -	\$ (6,927)	\$ 340
Receipts:								
Local sources	-	-	-	-	-	-	-	32
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	72,469	2,414
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	72,469	2,446
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	65,970	2,454
Support services	-	-	-	-	-	-	-	92
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	65,970	2,546
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	6,499	(100)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	3,865	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	3,865	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	3,865	-	6,499	(100)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (428)	\$ 240

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Title III/LEP 11-12	Title I - Grants to LEAs	Special Education - Part B	Special Education - Part B - Preschool	Education Jobs Fund	Payroll Withholdings	Totals
Cash and investments - beginning	\$ -	\$ (17,803)	\$ 3,284	\$ -	\$ -	\$ 102,021	\$ 8,433,861
Receipts:							
Local sources	-	-	-	-	-	-	7,333,104
Intermediate sources	-	-	-	-	-	-	262
State sources	-	-	-	-	-	-	13,771,387
Federal sources	-	21,186	123,678	-	395,712	-	1,201,555
Other	-	-	-	-	-	3,310,089	3,329,523
Total receipts	-	21,186	123,678	-	395,712	3,310,089	25,635,831
Disbursements:							
Current:							
Instruction	-	3,383	127,688	-	227,665	-	9,656,508
Support services	-	-	-	-	-	-	7,102,885
Noninstructional services	-	-	-	-	-	-	1,087,211
Facilities acquisition and construction	-	-	-	-	-	-	806,459
Debt services	-	-	-	-	-	-	2,941,985
Nonprogrammed charges	-	-	-	-	-	3,320,696	3,322,017
Total disbursements	-	3,383	127,688	-	227,665	3,320,696	24,917,065
Excess (deficiency) of receipts over disbursements	-	17,803	(4,010)	-	168,047	(10,607)	718,766
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	9,842
Transfers in	-	-	1,134	-	-	-	251,539
Transfers out	-	-	-	-	(172,867)	-	(251,539)
Total other financing sources (uses)	-	-	1,134	-	(172,867)	-	9,842
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	17,803	(2,876)	-	(4,820)	(10,607)	728,608
Cash and investments - ending	\$ -	\$ -	\$ 408	\$ -	\$ (4,820)	\$ 91,414	\$ 9,162,469

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2012

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Building Project/ Land Sale
Cash and investments - beginning	\$ 3,813,220	\$ 1,363,729	\$ 144,150	\$ 1,599,909	\$ 828,553	\$ 314,789	\$ -	\$ 237,446
Receipts:								
Local sources	306,510	2,798,931	276,746	1,622,447	1,055,239	98,876	-	-
Intermediate sources	10,085	-	-	-	-	-	-	86,022
State sources	13,790,763	-	-	121	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	128,762	-	-	2,164	-	-	-	-
Total receipts	<u>14,236,120</u>	<u>2,798,931</u>	<u>276,746</u>	<u>1,624,732</u>	<u>1,055,239</u>	<u>98,876</u>	<u>-</u>	<u>86,022</u>
Disbursements:								
Current:								
Instruction	9,749,811	-	-	-	-	-	-	-
Support services	4,807,187	-	-	999,174	950,480	93,642	-	-
Noninstructional services	384,993	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	534,260	-	-	-	122,280
Debt services	-	2,685,533	281,163	-	-	-	-	-
Nonprogrammed charges	17,491	-	-	-	-	-	-	-
Total disbursements	<u>14,959,482</u>	<u>2,685,533</u>	<u>281,163</u>	<u>1,533,434</u>	<u>950,480</u>	<u>93,642</u>	<u>-</u>	<u>122,280</u>
Excess (deficiency) of receipts over disbursements	<u>(723,362)</u>	<u>113,398</u>	<u>(4,417)</u>	<u>91,298</u>	<u>104,759</u>	<u>5,234</u>	<u>-</u>	<u>(36,258)</u>
Other financing sources (uses):								
Sale of capital assets	21,604	-	-	-	473	-	-	-
Transfers in	10,379	-	15,500	-	199,500	-	952,121	-
Transfers out	(155,050)	(8,782)	(15,500)	(500,000)	(499,500)	-	-	-
Total other financing sources (uses)	<u>(123,067)</u>	<u>(8,782)</u>	<u>-</u>	<u>(500,000)</u>	<u>(299,527)</u>	<u>-</u>	<u>952,121</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(846,429)</u>	<u>104,616</u>	<u>(4,417)</u>	<u>(408,702)</u>	<u>(194,768)</u>	<u>5,234</u>	<u>952,121</u>	<u>(36,258)</u>
Cash and investments - ending	<u>\$ 2,966,791</u>	<u>\$ 1,468,345</u>	<u>\$ 139,733</u>	<u>\$ 1,191,207</u>	<u>\$ 633,785</u>	<u>\$ 320,023</u>	<u>\$ 952,121</u>	<u>\$ 201,188</u>

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2012
 (Continued)

	Water Project	School Lunch	Textbook Rental	Levy Excess	Joint Services and Supply - Special Education Cooperative	Child Care Program	Educational License Plates	Early Intervention Grant
Cash and investments - beginning	\$ -	\$ 541,290	\$ 203,554	\$ -	\$ -	\$ -	\$ 563	\$ 21,850
Receipts:								
Local sources	-	710,246	175,333	-	406	2,274	-	-
Intermediate sources	-	-	-	-	-	-	169	-
State sources	-	15,011	55,837	-	-	-	-	-
Federal sources	-	421,686	-	-	-	-	-	-
Other	-	300	-	-	-	-	-	-
Total receipts	-	1,147,243	231,170	-	406	2,274	169	-
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	-	19,789
Support services	-	321,014	527,848	-	716	-	82	-
Noninstructional services	-	778,078	-	-	-	3,193	-	-
Facilities acquisition and construction	-	735	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	78,826	81	-	-	-	-	-
Total disbursements	-	1,178,653	527,929	-	716	3,193	82	19,789
Excess (deficiency) of receipts over disbursements	-	(31,410)	(296,759)	-	(310)	(919)	87	(19,789)
Other financing sources (uses):								
Sale of capital assets	-	688	782	-	-	-	-	-
Transfers in	-	-	184,000	-	-	-	-	-
Transfers out	-	-	(184,000)	-	-	-	-	-
Total other financing sources (uses)	-	688	782	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(30,722)	(295,977)	-	(310)	(919)	87	(19,789)
Cash and investments - ending	\$ -	\$ 510,568	\$ (92,423)	\$ -	\$ (310)	\$ (919)	\$ 650	\$ 2,061

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2012
 (Continued)

	Reading Recovery	Buddy Bag Program	Donations	Miscellaneous Programs	Transportation Extra Curr	H. Dean Resler Memorial	Jay Orem Scholarship	Western Wishing Well
Cash and investments - beginning	\$ -	\$ 287	\$ -	\$ 236	\$ 53	\$ 160	\$ -	\$ 1,441
Receipts:								
Local sources	-	-	3,757	776	30	-	-	31
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	3,757	776	30	-	-	31
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	1,012	-	-	-	-
Noninstructional services	-	287	3,757	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	287	3,757	1,012	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(287)	-	(236)	30	-	-	31
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(287)	-	(236)	30	-	-	31
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83</u>	<u>\$ 160</u>	<u>\$ -</u>	<u>\$ 1,472</u>

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2012
 (Continued)

	Instruction Support	High Ability Grant 11-12	Anna Mae Hamilton Scholarship	Non-English Speaking Programs P.L. 273-1999	NESP 2011-12	School Technology	Common School Technology	Technology Grants [IC 20-40-15]
Cash and investments - beginning	\$ 7,286	\$ -	\$ -	\$ -	\$ -	\$ 13,131	\$ -	\$ 3,712
Receipts:								
Local sources	-	-	-	-	-	774	-	4,620
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	34,630	-	-	2,151	8,220	44,250	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	34,630	-	-	2,151	8,994	44,250	4,620
Disbursements:								
Current:								
Instruction	5,689	30,091	-	-	1,977	-	-	-
Support services	-	-	-	-	-	5,110	44,250	4,047
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	5,689	30,091	-	-	1,977	5,110	44,250	4,047
Excess (deficiency) of receipts over disbursements	(5,689)	4,539	-	-	174	3,884	-	573
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(1,597)	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,597)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,286)	4,539	-	-	174	3,884	-	573
Cash and investments - ending	\$ -	\$ 4,539	\$ -	\$ -	\$ 174	\$ 17,015	\$ -	\$ 4,285

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2012
 (Continued)

	Child Abuse Prevention	Panther Tech	Title I 2009-10	Title I 2010-11	Title I 2011-12	Assistive Technology Grant	(IDEA, Part B) LEA Capacity Building (Sliver) Grants	FY 2012 Part B 611 KASEC
Cash and investments - beginning	\$ 136	\$ 783	\$ -	\$ (20,623)	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	550	294
Intermediate sources	-	-	-	-	-	-	192,640	-
State sources	-	-	-	-	-	67,623	-	-
Federal sources	-	-	-	25,863	198,513	-	684,377	838,501
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	-	25,863	198,513	67,623	877,567	838,795
Disbursements:								
Current:								
Instruction	-	-	-	7,767	208,341	-	809,966	496,768
Support services	-	-	-	-	4,696	67,623	65,512	480,730
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	2,089	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	7,767	213,037	67,623	877,567	977,498
Excess (deficiency) of receipts over disbursements	-	-	-	18,096	(14,524)	-	-	(138,703)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	5,054	2,527	-	-	-
Transfers out	-	-	-	(2,527)	(5,054)	-	-	-
Total other financing sources (uses)	-	-	-	2,527	(2,527)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	20,623	(17,051)	-	-	(138,703)
Cash and investments - ending	\$ 136	\$ 783	\$ -	\$ -	\$ (17,051)	\$ -	\$ -	\$ (138,703)

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2012
 (Continued)

	Part B Modification	Special Ed Pre School Part B	Special Ed Pre School	Special Ed Pre School 2012	Safe & Drug Free Grant 09-10	Supplemental Drug Grant FY 09	Improving Teaching Quality, No Child Left, Title II, Part A	Title III, Language Instruction
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(428)	\$ 240
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	595,476	44,536	88,757	32,407	-	1,207	42,870	813
Other	-	-	-	-	-	-	-	-
Total receipts	595,476	44,536	88,757	32,407	-	1,207	42,870	813
Disbursements:								
Current:								
Instruction	214,262	44,536	85,926	40,203	-	-	43,297	1,053
Support services	402,673	-	-	-	-	1,207	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	104,988	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	49,190	-	4,953	-	-	-	-	-
Total disbursements	771,113	44,536	90,879	40,203	-	1,207	43,297	1,053
Excess (deficiency) of receipts over disbursements	(175,637)	-	(2,122)	(7,796)	-	-	(427)	(240)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	855	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	855	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(175,637)	-	(2,122)	(7,796)	-	-	428	(240)
Cash and investments - ending	\$ (175,637)	\$ -	\$ (2,122)	\$ (7,796)	\$ -	\$ -	\$ -	\$ -

WESTERN SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2012
 (Continued)

	Title III/LEP 11-12	Title I - Grants to LEAs	Special Education - Part B	Special Education - Part B - Preschool	Education Jobs Fund	Payroll Withholdings	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 408	\$ -	\$ (4,820)	\$ 91,414	\$ 9,162,469
Receipts:							
Local sources	-	-	-	-	-	-	7,057,840
Intermediate sources	-	-	-	-	-	-	288,916
State sources	-	-	-	-	-	-	14,018,606
Federal sources	-	-	353,022	46,502	42,749	-	3,417,279
Other	-	-	-	-	-	3,824,724	3,955,950
Total receipts	-	-	353,022	46,502	42,749	3,824,724	28,738,591
Disbursements:							
Current:							
Instruction	48	-	353,023	46,502	39,216	-	12,198,265
Support services	-	-	-	-	-	-	8,777,003
Noninstructional services	-	-	-	-	-	-	1,170,308
Facilities acquisition and construction	-	-	-	-	-	-	764,352
Debt services	-	-	-	-	-	-	2,966,696
Nonprogrammed charges	-	-	1,194	-	-	3,848,672	4,000,407
Total disbursements	48	-	354,217	46,502	39,216	3,848,672	29,877,031
Excess (deficiency) of receipts over disbursements	(48)	-	(1,195)	-	3,533	(23,948)	(1,138,440)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	23,547
Transfers in	-	-	2,660	-	1,287	-	1,373,883
Transfers out	-	-	(1,873)	-	-	-	(1,373,883)
Total other financing sources (uses)	-	-	787	-	1,287	-	23,547
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(48)	-	(408)	-	4,820	(23,948)	(1,114,893)
Cash and investments - ending	\$ (48)	\$ -	\$ -	\$ -	\$ -	\$ 67,466	\$ 8,047,576

WESTERN SCHOOL CORPORATION
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2012

The School Corporation has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
School Building	\$ 4,850,000	\$ 1,461,525
School Building Expansion and Improvements	18,895,000	1,050,196
Qualified School Construction	1,800,000	216,642
Bonds payable:		
General obligation bonds:		
Retirement/Severance	1,615,000	277,181
Total governmental activities debt	\$ 27,160,000	\$ 3,005,544

WESTERN SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

USE OF FORM SA-1, PURCHASE ORDER (Applies to Western High School)

Some claims were not properly supported by either the Form SA-1 or Form SA-7. Of the twenty disbursements tested, three of them did not contain the proper supporting documentation. Two of the disbursements were from the Athletic Fund and totaled \$1,331.46 and the other one was from the Band Fund and totaled \$173.99.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

BANK ACCOUNT RECONCILIATIONS (Applies to Western High School)

Depository reconciliations of the fund balances to the bank account balances presented for audit were incorrect. The bank balance was short of the ledger balance in the amount of \$1,497.21.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

OVERDRAWN FUND BALANCES

The following funds were overdrawn as of June 30, 2012: Textbook Rental, \$92,423, Joint Services and Supply - Special Education Cooperative, \$310, and Child Care Program, \$919.

The 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 governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

BANK RECONCILIATIONS - CASH LONG

A comparison of the records to the bank account indicated a cash long of \$1,101. There was money deposited that has not been identified by a receipt and subsequent posting to the fund ledger.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF THE WESTERN SCHOOL CORPORATION, HOWARD COUNTY, INDIANA

Compliance

We have audited the Western School Corporation's (School Corporation) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the period of July 1, 2010 to June 30, 2012. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on the School Corporation's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School Corporation's compliance with those requirements.

In our opinion, the School Corporation complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2010 to June 30, 2012.

Internal Control Over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School Corporation's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The School Corporation's response to the findings identified in our audit is described in the accompanying Official Response. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the School Corporation's management, School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 5, 2013

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the School Corporation. The schedule and notes are presented as intended by the School Corporation.

WESTERN SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Years Ended June 30, 2011 and 2012

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-11	Total Federal Awards Expended 06-30-12
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Pass-Through Indiana Department of Education Child Nutrition Cluster				
School Breakfast Program	10.553	FY10-11	\$ 58,607	\$ 77,098
National School Lunch Program	10.555	FY11-12	<u>365,149</u>	<u>413,153</u>
Total for federal grantor agency			<u>423,756</u>	<u>490,251</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Pass-Through Indiana Department of Education Title I, Part A Cluster				
Title I Grants to Local Educational Agencies	84.010			
		SY 2009-2010	23,286	-
		SY 2010-2011	218,483	10,294
		SY 2011-2012	<u>-</u>	<u>218,092</u>
Total for program			<u>241,769</u>	<u>228,386</u>
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	84.389	SY 2009-2010	<u>3,383</u>	<u>-</u>
Total for program			<u>3,383</u>	<u>-</u>
Total for cluster			<u>245,152</u>	<u>228,386</u>
Pass-Through Kokomo-Center Township Consolidated School Special Education Cluster (IDEA)				
ARRA - Special Education Grants to States, Recovery Act	84.391	33310-035-SN01	<u>127,689</u>	<u>-</u>
Pass-Through Indiana Department of Education Special Education - Grants to States	84.027			
Assistive Technology Grant		FY2012	-	67,623
IDEA Part B LEA Capacity		FY11/12	-	203,695
Part B Modification		14211-035-PN01	-	578,472
FY12 Part B		14212-035-PN01	<u>-</u>	<u>977,500</u>
Total for program			<u>-</u>	<u>1,827,290</u>
Special Education - Preschool Grants	84.173			
		2010-11	-	77,736
		2011-12	<u>-</u>	<u>40,203</u>
Total for program			<u>-</u>	<u>117,939</u>
ARRA - Special Education Grants to States, Recovery Act	84.391	33310-035-SN01	<u>-</u>	<u>93,445</u>
ARRA - Special Education - Preschool Grants, Recovery Act	84.392	44410-SN01	<u>-</u>	<u>10,761</u>
Total for cluster			<u>127,689</u>	<u>2,049,435</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WESTERN SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Years Ended June 30, 2011 and 2012
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-11	Total Federal Awards Expended 06-30-12
<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>				
Pass-Through Indiana Department of Workforce Development Career and Technical Education -- Basic Grants to States	84.048	CPR-8-110	2,500	-
Safe and Drug-Free Schools and Communities_State Grants	84.186	11-3490	-	1,207
Pass-Through West Lafayette School District English Language Acquisition State Grants	84.365	FY 10-11 FY 11-12	2,546 -	1,053 48
Pass-Through Indiana Department of Education English Language Acquisition State Grants	84.365	FY 10-11	3,585	1,976
Total for program			6,131	3,077
Improving Teacher Quality State Grants	84.367	09-3490 10-3490 11-3490	12,648 53,322 -	- 427 42,870
Total for program			65,970	43,297
Education Jobs Fund	84.410		400,531	39,216
Total for federal grantor agency			847,973	2,364,618
Total federal awards expended			<u>\$ 1,271,729</u>	<u>\$ 2,854,869</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WESTERN SCHOOL CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Western School Corporation (School Corporation) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1 et seq.), audits of schools shall be conducted biennially. Such audits shall include both years within the biennial period.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the School Corporation provided federal awards to subrecipients as follows for the years ended June 30, 2011 and 2012:

Program Title	Federal CFDA Number	2011	2012
Special Education Grants to States, Recovery Act	84.391	\$ -	\$ 91,571
Special Education – Preschool Grants, Recovery Act	84.392	-	10,761

Note 3. Noncash Assistance

The School Corporation expended the following amount of noncash assistance for the years ending June 30, 2011 and 2012. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	2011	2012
Student Breakfast Program	10.553	\$ 7,989	\$ 10,783
National School Lunch Program	10.555	49,774	57,782

WESTERN SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unqualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
84.410	Child Nutrition Cluster Special Education Cluster (IDEA) Education Jobs Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	Yes
--	-----

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

WESTERN SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on February 5, 2013, with Pam Carter, Director of Finance; Randy McCracken, Superintendent of Schools; and Linda Singer, President of the School Board. The Official Response has been made a part of this report and may be found on pages 43 through 57.



WESTERN SCHOOL CORPORATION
EQUAL OPPORTUNITY EMPLOYER

SCHOOL BOARD
LINDA S. SINGER - PRESIDENT
DONALD L. WELLS - VICE PRESIDENT
J. CONRAD MAUGANS - SECRETARY
HARRY L. KENWORTHY - MEMBER
MICHAEL J. KOLOSZAR - MEMBER
JEFFREY A. DAVIDSON - MEMBER
JON A. MARLEY - MEMBER

RANDY McCracken - SUPERINTENDENT
HEATHER HENDRICH - DIRECTOR OF BUILDINGS,
GROUNDS, TRANSPORTATION & SAFETY
PAM CARTER - DIRECTOR OF FINANCE
CRAIG SHEARER - DIRECTOR OF TECHNOLOGY
SUZIE REAGLE - DIRECTOR OF EXCEPTIONAL LEARNERS & TESTING

February 8, 2013

State Board of Accounts
302 West Washington Street
Room E 418
Indianapolis IN 46204-2765

Re: OFFICIAL RESPONSE

To whom it may concern:

We wish to file an official response to the results and comments in our audit results and comments.

USE OF FROM SA-1, PURCHASE ORDER (APPLIES TO WESTERN HIGH SCHOOL)

We were able to locate all supportive documentation for the three High School ECA claims.

Check # 1819 dated 8/6/10 – at the time of audit the ECA treasurer was not able to locate the purchase order. She has since found and the copy is attached.

Check #1892 dated 9/1/10 – at the time of audit the ECA treasurer was not able to locate the purchase order. She has since found and the copy is attached.

Check # 2933 dated 5/10/11 – at the time of the audit the ECA treasurer was not able to locate the purchase order. She has since found and the copy is attached.

Sincerely,

Randy McCracken
Superintendent

RM:pc

attachments

WESTERN SCHOOL CORPORATION

2600 SOUTH 600 WEST • RUSSIAVILLE, INDIANA 46979-0247 • PHONE 765-883-5576 • FAX (765) 883-7946

Prospective employees will receive consideration without discrimination of race, creed, color, sex, age, national origin, handicap or veteran status.

**PURCHASE ORDER &
PAYMENT AUTHORIZATION VOUCHER
SCHOOL EXTRA-CURRICULAR ACCOUNT**

2131

No. 2131

Paid by Check No: 1519
Date Paid: 8/4/10

WESTERN HIGH SCHOOL
2600 SOUTH 600 WEST
RUSSIAVILLE, INDIANA 46979
(765) 883-5541

TO A + IRRIGATORS

Purchased for: FIELD IRRIGATION

Delivered to:

Invoice sent to: AD

DATE
08/06/10

TO THE DISBURSING OFFICER:
The following expense is proposed, payable from the 6370 Athletic Fund.

QUANTITY	DESCRIPTION	UNIT	UNIT PRICE	TOTAL
1.00	#100161 Misc - Miscellaneous		\$127.3600	\$127.36
NO PAYMENT IS TO BE MADE FOR THIS ORDER UNTIL THE SA-1 IS PROPERLY FILED AND ITEMS HAVE BEEN RECEIVED.				

An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

TOTAL → \$127.36

I hereby certify that there is an unobligated balance in the applicable fund sufficient to pay the above order.

Date: 8/10, 10

Signed: _____
Person Authorized to Purchase

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

Shirley Morrison

Date: 8/10, 10

Signed: _____
Signature



Irrigators

5458 N 500 W
Kokomo, IN 46901

INVOICE

Invoice #: 100161

7/14/10

Payment Due Upon Receipt

PAID
08/13/10

Western High School
Ryan Berryman, AD
600W 250S
Russiaville, IN 46979

QTY	DESCRIPTION	EACH	AMOUNT
	Service Visit & Repair Labor including: 7/14: re-program Controller for Football Field Irrigation System for automatic operation & remove extraneous settings -review Rotor performance and layout on Football Field North end 7/15: re-program Controller for Soccer Field Irrigation System for automatic operation & remove extraneous settings - diagnose wet area on Baseball Field: leaking Valve resulting in Rotor seepage. Solenoid rewired & re-set (pass)	125.00	125.00
2	Direct Burial 3M Wire Splice	1.18	2.36

Please detach and return with your payment.

Subtotal	\$127.36
Sales Tax	\$0.00
Total	\$127.36

Due Upon Receipt



Irrigators

5458 N 500 W
Kokomo, IN 46901

Western High School
Ryan Berryman, AD
600W 250S
Russiaville, IN 46979

Thank You for the opportunity to
serve you!

Fund ==> 6370 - Athletic
Purpose ==> #100161
P.O. No. ==> 2131
Claim No. ==>
Inv. No. ==>

08/06/10

\$127.36

ONE HUNDRED TWENTY SEVEN AND 36/100 DOLLARS

A + IRRIGATORS

NON-NEGOTIABLE

RECEIVED

BOARD OF ADMIN

**PURCHASE ORDER &
PAYMENT AUTHORIZATION VOUCHER
SCHOOL EXTRA-CURRICULAR ACCOUNT**

2117

No. 2117

WESTERN HIGH SCHOOL
2600 SOUTH 600 WEST
RUSSIAVILLE, INDIANA 46979
(765) 883-5541

Paid by Check No: 1892
Date Paid: 9/1/10

TO MEDCO

Purchased for: SUPPLIES

Delivered to:

Invoice sent to: AD

DATE
09/01/10

TO THE DISBURSING OFFICER:
The following expense is proposed, payable from the 6370, 6370, 6370 Fund

QUANTITY	DESCRIPTION	UNIT	UNIT PRICE	TOTAL
1.00	#41229212 Supp - Supplies		\$1,138.8200	\$1,138.82
1.00	#41231258 Supp - Supplies		\$5.4000	\$5.40
1.00	#41229992 Supp - Supplies		\$59.8800	\$59.88
	TRAINER			

NO PAYMENT IS TO BE MADE FOR THIS ORDER UNTIL THE SA-1 IS PROPERLY FILED AND ITEMS HAVE BEEN RECEIVED.

An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

TOTAL →

\$1,204.10

Signed: [Signature]
Person Authorized to Purchase

I hereby certify that there is an unobligated balance in the applicable fund sufficient to pay the above order.

Date: 9/1/10

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

[Signature]
Treasurer

Date: 9/2/10

Signed: [Signature]
Signature

 * PLEASE REMIT TO: *
 * PATTERSON MEDICAL SUPPLY, INC *
 * DBA MEDCO SUPPLY CO *
 * PO BOX 21773 *
 * CHICAGO, IL 60673-1217 *

ORDER# 21899777-01
 501 B 707 08/10/10
 PHONE (800) 889-1994
 FAX NO. (716) 695-5884

** INVOICE **

PO 2117

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 WESTERN SCHOOL CORP
 2600 S 600 W
 RUSSIAVILLE, IN 46979-9052

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 WESTERN SCHOOL CORP
 2600 S 600 W
 RICK FIELDS
 RUSSIAVILLE, IN 46979-9052

CUSTOMER PURCHASE ORDER NUMBER 2117	CUSTOMER NUMBER BID 13469367	TERR -002	EXTRA VOUCHER	DO NOT BACK-ORDER	PAGE 1	CL	TERMS: 1% 20 NET 30	F.O.B. WAREHOUSE	INVOICE DATE 08/10/10	INVOICE NUMBER REPRINT 41229212
							OVERDUE ACCOUNTS SUBJECT TO 1 1/2% INTEREST PER MONTH			

PRODUCT NUMBER	DESCRIPTION/SIZE/UNIT	QUANTITY			UNIT PRICE	AMOUNT
		ORDERED	SHIPPED	BACK ORDERED		
32044M	J&J COACH TAPE 1.5"X15YD	15	15	0	38.48	577.20
37905	POWERFLEX BLACK 2"24CS	3	3	0	27.30	81.90
36059M	SKIN LUBE OINTMENT/ 1 LB. JA	2	2	0	4.15	8.30
265346	VALUELASTIC ELAST BNDG 6X10/	4	4	0	19.22	76.88
265344	VALUELASTIC ELAST BNDG 6X5/1	4	4	0	9.58	38.32
265342	VALUELASTIC ELAST BNDG 3X5/1	2	2	0	5.77	11.54
261840	FABRIC X LARGE 2"X4" 50/BX	6	6	0	3.36	20.16
51017M	SANI-CLOTH PLUS GERM.CLOTH/1	1	1	0	6.23	6.23
263661	MEDCO POLY ICE BAGS 1500/RL	2	2	0	57.79	115.58
15605M	DIGITAL THERMOM WATER RESIST	1	1	0	3.02	3.02

We hereby certify that these goods were produced in compliance with all applicable requirements of Section 6, 7 and 12 of the Fair Standards Act, as amended, and of regulations and orders of the United State Department of Labor issued under Section 14 thereof. THIS AGREEMENT IS SUBJECT TO THE TERMS AND CONDITIONS ON THE REVERSE SIDE, INCLUDING THOSE LIMITING WARRANTIES. NO MATERIALS MAY BE RETURNED WITHOUT OUR SHIPPING INSTRUCTIONS. Claims against carriers for damages in transit must be supported by notation on expense bill.

U.S. DOLLARS ONLY

	SUB-TOTAL	TAX	SHIPPING & HANDLING	TOTAL INVOICE
PLEASE SEND INVOICE NUMBER WITH PAYMENT			**	CONTINUED **

Sold By: Patterson Medical Supply, Inc. 500 Fillmore Ave, Tonawanda, NY 14150
 Shipped From: Patterson Logistics Services, Inc. 101 Wales Ave, Tonawanda, NY 14150

CUSTOMER PO NUMBER	CUSTOMER NUMBER	INVOICE DATE	INVOICE NUMBER

REMITTANCE STUB
 PLEASE DETACH THIS STUB AND RETURN YOUR REMITTANCE TO:
 PATTERSON MEDICAL SUPPLY, INC
 dba MEDCO SUPPLY CO
 PO BOX 21773
 CHICAGO, IL 60673-1217

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* PLEASE REMIT TO: *
* PATTERSON MEDICAL SUPPLY, INC *
* DBA MEDCO SUPPLY CO *
* PO BOX 21773 *
* CHICAGO, IL 60673-1217 *

ORDER# 21899777-01
501 B 707 08/10/10
PHONE (800) 889-1994
FAX NO. (716) 695-5884

** INVOICE **

PO 2117

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I WESTERN SCHOOL CORP
L 2600 S 600 W
L RUSSEVILLE, IN 46979-9052
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CUSTOMER PURCHASE ORDER NUMBER 2117	CUSTOMER NUMBER 13469367	TERR -002	EXTRA VOUCHER	DO NOT BACK-ORDER	PAGE 2	CL	TERMS: 1% 20 NET 30	F.O.B. WAREHOUSE	INVOICE DATE 08/10/10	INVOICE NUMBER 41229212
							OVERDUE ACCOUNTS SUBJECT TO 1 1/2% INTEREST PER MONTH			REPRINT

PRODUCT NUMBER	DESCRIPTION/SIZE/UNIT	QUANTITY			UNIT PRICE	AMOUNT
		ORDERED	SHIPPED	BACK ORDERED		
15604	PROBE COVERS/DIG THERM/100bx	1	1	0	2.17	2.17
87051	DIASCREEN 10 100'S	1	1	0	32.01	32.01
28055M	TAPE CUTTER SHARK/EACH	3	3	0	7.54	22.62
28056M	TAPE CUTTER BLADES SHARK/EAC	1	1	0	2.08	2.08
58617	SCHUTT FACEGUARD REMOVAL TOO	2	2	0	24.35	48.70
65100	CRAMER DUAL DENSITY FOAM KIT	1	1	0	26.83	26.83
00300	MOLESKIN TAN 8 OZ.- 2" X 25	1	1	0	9.69	9.69
45561	MUELLER COLD THERAPY GEL BRA	2	2	0	13.42	26.84
268175	ALUMINUM CRUTCHES ADULT 5'2"	1	1	0	12.66	12.66
34001M	70% ISOPROPYL RUB ALCOHOL 16	3	3	0	1.45	4.35

We hereby certify that these goods were produced in compliance with all applicable requirements of Section 6, 7 and 12 of the Fair Standards Act, as amended; and of regulations and orders of the United States Department of Labor issued under Section 14 thereof. THIS AGREEMENT IS SUBJECT TO THE TERMS AND CONDITIONS ON THE REVERSE SIDE, INCLUDING THOSE LIMITING WARRANTIES. NO MATERIALS MAY BE RETURNED WITHOUT OUR SHIPPING INSTRUCTIONS. Claims against carriers for damages in transit must be supported by notation on expense bill.

U.S. DOLLARS ONLY

	SUB-TOTAL	TAX	SHIPPING & HANDLING	TOTAL INVOICE
PLEASE SEND INVOICE NUMBER WITH PAYMENT			**	CONTINUED **

Sold By: Patterson Medical Supply, Inc. 500 Fillmore Ave, Tonawanda, NY 14150
Shipped From: Patterson Logistics Services, Inc. 101 Wales Ave, Tonawanda, NY 14150

CUSTOMER PO NUMBER	CUSTOMER NUMBER	INVOICE DATE	INVOICE NUMBER

REMITTANCE STUB

PLEASE DETACH THIS STUB AND RETURN YOUR REMITTANCE TO:
PATTERSON MEDICAL SUPPLY, INC
dba MEDCO SUPPLY CO
PO BOX 21773
CHICAGO, IL 60673-1217

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* PLEASE REMIT TO: *
* PATTERSON MEDICAL SUPPLY, INC *
* DBA MEDCO SUPPLY CO *
* PO BOX 21773 *
* CHICAGO, IL 60673-1217 *

ORDER# 21899777-01
501 B 707 08/10/10
PHONE (800) 889-1994
FAX NO. (716) 695-5884

** INVOICE **

PO 2117

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WESTERN SCHOOL CORP
2600 S 600 W
RUSSIAVILLE, IN 46979-9052

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RICK FIELDS
RUSSIAVILLE, IN 46979-9052

CUSTOMER PURCHASE ORDER NUMBER 2117	CUSTOMER NUMBER 13469367	TERR BID	EXTRA VOUCHER	DO NOT BACK-ORDER	PAGE 3	CL	TERMS: 1% 20 NET 30 <small>OVERDUE ACCOUNTS SUBJECT TO 1.12% INTEREST PER MONTH</small>	F.O.B. WAREHOUSE	INVOICE DATE 08/10/10	INVOICE NUMBER 41229212
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PRODUCT NUMBER	DESCRIPTION/SIZE/UNIT	QUANTITY			UNIT PRICE	AMOUNT
		ORDERED	SHIPPED	BACK ORDERED		
52770	SAVE-A-TOOTH /EACH ** RICK FIELDS 765 883 5889 ** BID 100283487 FAX	1	1	0	11.74	11.74
UPS GROUND PREPAID					AMOUNT PAID	1,138.82

We hereby certify that these goods were produced in compliance with all applicable requirements of Section 6, 7 and 12 of the Fair Standards Act, as amended, and of regulations and orders of the United State Department of Labor issued under Section 14 thereof. THIS AGREEMENT IS SUBJECT TO THE TERMS AND CONDITIONS ON THE REVERSE SIDE, INCLUDING THOSE LIMITING WARRANTIES. NO MATERIALS MAY BE RETURNED WITHOUT OUR SHIPPING INSTRUCTIONS. Claims against carriers for damages in transit must be supported by notation on expense bill.

TRACKING# 1Z1274680317963503 PLEASE SEND INVOICE NUMBER WITH PAYMENT	SUB-TOTAL	TAX	SHIPPING & HANDLING	TOTAL INVOICE
	1,138.82	.00	.00	1,138.82

Sold By: Patterson Medical Supply, Inc. 500 Fillmore Ave, Tonawanda, NY 14150
Shipped From: Patterson Logistics Services, Inc. 101 Wales Ave, Tonawanda, NY 14150

CUSTOMER PO NUMBER 2117	CUSTOMER NUMBER BID	INVOICE DATE 08/10/10	INVOICE NUMBER 41229212
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B WESTERN SCHOOL CORP
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REMITTANCE STUB

PLEASE DETACH THIS STUB AND RETURN YOUR REMITTANCE TO:
PATTERSON MEDICAL SUPPLY, INC

dba MEDCO SUPPLY CO AMOUNT DUE: .00 US
PO BOX 21773
CHICAGO, IL 60673-1217



 * PLEASE REMIT TO: *
 * PATTERSON MEDICAL SUPPLY, INC *
 * DBA MEDCO SUPPLY CO *
 * PO BOX 21773 *
 * CHICAGO, IL 60673-1217 *

ORDER# 21899777-02
 501 B 707 08/10/10
 PHONE (800) 889-1994
 FAX NO. (716) 695-5884

** INVOICE **

PO 2117

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CUSTOMER PURCHASE ORDER NUMBER 2117	CUSTOMER NUMBER BID 13469367-002	TERR	EXTRA VOUCHER	DO NOT BACK-ORDER	PAGE 1	CL	TERMS: 1% 20 NET 30	F.O.B. WAREHOUSE	INVOICE DATE 08/11/10	INVOICE NUMBER REPRINT 41229992
							OVERDUE ACCOUNTS SUBJECT TO 1 1/2% INTEREST PER MONTH			

PRODUCT NUMBER	DESCRIPTION/SIZE/UNIT	QUANTITY			UNIT PRICE	AMOUNT
		ORDERED	SHIPPED	BACK ORDERED		
92100	M WRAP BIG BOLD BLACK 48 ROL ** RICK FIELDS 765 883 5889 ** BID 100283487 FAX	2	2	0	29.94	59.88
UPS GROUND		PREPAID			AMOUNT PAID	59.88

We hereby certify that these goods were produced in compliance with all applicable requirements of Section 6, 7 and 12 of the Fair Standards Act, as amended; and of regulations and orders of the United State Department of Labor issued under Section 14 thereof. THIS AGREEMENT IS SUBJECT TO THE TERMS AND CONDITIONS ON THE REVERSE SIDE, INCLUDING THOSE LIMITING WARRANTIES. NO MATERIALS MAY BE RETURNED WITHOUT OUR SHIPPING INSTRUCTIONS. Claims against carriers for damages in transit must be supported by notation on expense bill.

TRACKING# 1Z1274680317976615 PLEASE SEND INVOICE NUMBER WITH PAYMENT	SUB-TOTAL	TAX	SHIPPING & HANDLING	TOTAL INVOICE
	59.88	.00	.00	59.88

Sold By: Patterson Medical Supply, Inc. 500 Fillmore Ave, Tonawanda, NY 14150
 Shipped From: Patterson Logistics Services, Inc. 101 Wales Ave, Tonawanda, NY 14150

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CUSTOMER PO NUMBER 2117	CUSTOMER NUMBER BID 13469367-000	INVOICE DATE 08/11/10	INVOICE NUMBER 41229992
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REMITTANCE STUB
 PLEASE DETACH THIS STUB AND RETURN YOUR REMITTANCE TO:
 PATTERSON MEDICAL SUPPLY, INC
 dba MEDCO SUPPLY CO
 PO BOX 21773
 CHICAGO, IL 60673-1217

AMOUNT DUE: .00 US



 * PLEASE REMIT TO: *
 * PATTERSON MEDICAL SUPPLY, INC *
 * DBA MEDCO SUPPLY CO *
 * PO BOX 21773 *
 * CHICAGO, IL 60673-1217 *

ORDER# 21899777-03
 501 B 707 08/10/10
 PHONE (800) 889-1994
 FAX NO. (716) 695-5884

** INVOICE **

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CUSTOMER PURCHASE ORDER NUMBER 2117	CUSTOMER NUMBER BID 13469367	TERR -002	EXTRA VOUCHER	DO NOT BACK-ORDER	PAGE 1	CL	TERMS: 1% 20 NET 30	F.O.B. WAREHOUSE	INVOICE DATE 08/12/10	INVOICE NUMBER REPRINT 41231258
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PRODUCT NUMBER	DESCRIPTION/SIZE/UNIT	QUANTITY			UNIT PRICE	AMOUNT
		ORDERED	SHIPPED	BACK ORDERED		
47331	MUELLR MTHGRD BLACK W/STRAP/ ** RICK FIELDS 765 883 5889 ** BID 100283487 FAX	10	10	0	.54	5.40
UPS GROUND PREPAID					AMOUNT PAID	5.40

We hereby certify that these goods were produced in compliance with all applicable requirements of Section 6, 7 and 12 of the Fair Standards Act, as amended, and of regulations and orders of the United State Department of Labor issued under Section 14 thereof. THIS AGREEMENT IS SUBJECT TO THE TERMS AND CONDITIONS ON THE REVERSE SIDE, INCLUDING THOSE LIMITING WARRANTIES.
 NO MATERIALS MAY BE RETURNED WITHOUT OUR SHIPPING INSTRUCTIONS. Claims against carriers for damages in transit must be supported by notation on expense bill.

TRACKING# 1Z1274680318000103 PLEASE SEND INVOICE NUMBER WITH PAYMENT	SUB-TOTAL 5.40	TAX .00	SHIPPING & HANDLING .00	TOTAL INVOICE 5.40
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Sold By: Patterson Medical Supply, Inc. 500 Fillmore Ave, Tonawanda, NY 14150
 Shipped From: Patterson Logistics Services, Inc. 101 Wales Ave, Tonawanda, NY 14150

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CUSTOMER PO NUMBER 2117	CUSTOMER NUMBER BID 13469367-000	INVOICE DATE 08/12/10	INVOICE NUMBER 41231258
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REMITTANCE STUB

PLEASE DETACH THIS STUB AND RETURN YOUR REMITTANCE TO:

PATTERSON MEDICAL SUPPLY, INC
 dba MEDCO SUPPLY CO
 PO BOX 21773
 CHICAGO, IL 60673-1217

AMOUNT DUE: .00 US

Fund ==> 6370, 6370, 6370
Purpose ==> #41229992
P.O. No. ==> 2117
Claim No. ==>
Inv. No. ==>

09/01/10

\$1,204.10

ONE THOUSAND AND TWO HUNDRED FOUR AND 10/100 DOLLARS

MEDCO

NON-NEGOTIABLE

RECEIVED

SEP 1 2010

BOARD OF ADMIN

**PURCHASE ORDER &
PAYMENT AUTHORIZATION VOUCHER
SCHOOL EXTRA-CURRICULAR ACCOUNT**

No. 3247

3247

WESTERN HIGH SCHOOL
2600 SOUTH 600 WEST
RUSSIAVILLE, INDIANA 46979
(765) 883-5541

Paid by Check No: # 2933
Date Paid: 5/10/11

TO

J.W. PEPPER & SON, INC.

Purchased for: music

Delivered to:

Invoice sent to: J Baker

DATE

04/18/11

TO THE DISBURSING OFFICER:

The following expense is proposed, payable from the 6220, 6220, 6220, 6220, 6220, 6220 Fund:

QUANTITY	DESCRIPTION	UNIT	UNIT PRICE	TOTAL
4.00	#3219052 Supp - Supplies		\$1.9000	\$7.60
4.00	#10150628 Supp - Supplies		\$2.2500	\$9.00
2.00	#10087837 Supp - Supplies		\$1.9000	\$3.80
31.00	#10092469 Supp - Supplies		\$2.2500	\$69.75
4.00	#10070204 Supp - Supplies		\$1.8000	\$7.20
1.00	#3300511 Supp - Supplies		\$22.9500	\$22.95
1.00	#10098377 Supp - Supplies		\$3.9900	\$3.99
22.00	#3263860 Supp - Supplies		\$1.9500	\$42.90
4.00	#3300510 Supp - Supplies		\$1.7000	\$6.80
NO PAYMENT IS TO BE MADE FOR THIS ORDER UNTIL THE SA-1 IS PROPERLY FILED AND ITEMS HAVE BEEN RECEIVED.				

TOTAL →

\$173.99

Signed: Janet J. Baker
Person Authorized to Purchase

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

Date: April 18, 11

Signed: Janet J. Baker
Signature

I hereby certify that there is an unobligated balance in the applicable fund sufficient to pay the above order.

Date: 4/18, 11

Sheila M. Massey
I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

Date: 5/10, 11

Sheila M. Massey



2480 Industrial Blvd Paoli, PA, 19301
 Phone 1-800-345-6296 Fax 1-800-260-1482
 www.jwpepper.com

Invoice

BILL TO
 WESTERN HIGH SCHOOL CHOIR
 ATTN:HIGH SCHOOL TREASURER
 2600 S 600 W
 RUSSIAVILLE, IN 46979-9052

SHIP TO
 WESTERN HIGH SCHOOL
 MRS JANEL BAKER
 2600 S 600 W
 RUSSIAVILLE, IN 46979-9052

DATE 04/18/11
INVOICE # 08444961
ACCOUNT# 00758050
PO# 3247
CR#

ORDER NUMBER	ORDER DATE	SHIP DATE	SHIP VIA	PAYMENT TERMS	DUE DATE
08373758	04/18/11	04/18/11	BEST WAY	Net 30 Days	05/18/11

PRODUCT/DESCRIPTION	QTY ORDERED	QTY SHIPPED	PRICE	EXTENSION
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ITEMS SHIPPED (may require multiple packages)

10092469 ALICES THEME FROM ALICE IN WONDERLAND	31	31	2.25	69.75
3300511 DON'T KNOW WHY P/A CD	1	1	22.95	22.95
3300510 DON'T KNOW WHY	4	4	1.70	6.80
10150628 JAI HO	4	4	2.25	9.00
10087837 JAMES BOND THEME	2	2	1.95	3.90
10070204 KEEP YOUR MIND WIDE OPEN	4	4	1.80	7.20
3263860 THEY CAN'T TAKE THAT AWAY FROM ME	22	22	1.95	42.90
3219052 TRASHING THE CAMP	4	4	1.90	7.60
10098377 WHEN I LOOK AT YOU P/V/G	1	1	3.99	3.99

SALES TOTAL	TAX	HANDLING	SHIPPING	INVOICE TOTAL
174.09	0.00	1.00	13.99	189.08
For Customer Service or to place an order, call 1-800-345-6296 Fax 1-800-260-1482 E-mail satisfaction@jwpepper.com Visit us on the web at jwpepper.com or PianoAtPepper.com		There is a \$1.00 handling charge per order when shipping charges apply.	Standard shipping charges are based on the total cost of your order and will appear on the first invoice billed. Additional charges may apply for premium, publisher ship directs and international shipments.	Please Make Checks in U.S. Dollars Payable To: J.W. Pepper & Son, Inc. P.O. Box 850 Valley Forge, PA 19482-0850

Fund ==> 6220, 6220, 6220, 6220, 6220, 6220, 6220, 6220, 6220
Purpose ==> #3300510
P.O. No. ==> 3247
Claim No. ==>
Inv. No. ==>

05/10/11

\$173.99

ONE HUNDRED SEVENTY THREE AND 99/100 DOLLARS

J.W. PEPPER & SON, INC.

NON-NEGOTIABLE

RECEIVED
MAY 11 2011
CASH ON HAND