

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

NETTLE CREEK SCHOOL CORPORATION

WAYNE COUNTY, INDIANA

July 1, 2013 to June 30, 2015



**FILED**  
09/15/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Judy Cole	07-01-13 to 06-30-18
Superintendent of Schools	Dr. William Doering	07-01-13 to 06-30-18
President of the School Board	Cary Rhoades	01-01-13 to 12-31-17



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TO: THE OFFICIALS OF THE NETTLE CREEK SCHOOL CORPORATION, WAYNE COUNTY, INDIANA

This report is supplemental to our audit report of the Nettle Creek School Corporation (School Corporation), for the period from July 1, 2013 to June 30, 2015. It has been provided as a separate report so that the reader may easily identify any Federal Findings that pertain to the School Corporation. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the School Corporation, which provides our opinions on the School Corporation's financial statement and federal program compliance. This report may be found at [www.in.gov/sboa](http://www.in.gov/sboa).

The Federal Findings, identified in the above referenced audit report, are included in this report.

Any Corrective Action Plan for the Federal Findings, incorporated within this report, was not verified for accuracy.

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

July 26, 2017

NETTLE CREEK SCHOOL CORPORATION  
FEDERAL FINDINGS

**FINDING 2015-001 - PREPARATION OF THE SCHEDULE  
OF EXPENDITURES OF FEDERAL AWARDS**

*Condition*

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The Treasurer prepared the SEFA without an oversight, review, or approval process or other control to ensure its accuracy.

During the audit of the SEFA, there were the following errors: for some federal grant awards, expenditures and information such as grantor agency, program title, pass-through entity, Catalog of Federal Domestic Assistance (CFDA) number, and pass-through identifying number were omitted or incorrect. Total federal expenditures for fiscal years 2013-2014 and 2014-2015 were incorrectly reported with total expenditures being understated by \$317,465 and \$272,044, respectively. Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § \_\_\_\_\_.310. . . ."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

NETTLE CREEK SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

*Cause*

Management of the School Corporation had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2015-002 - REPORTING**

Federal Agency: Department of Agriculture  
Federal Programs: School Breakfast Program, National School Lunch Program  
CFDA Numbers: 10.553, 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY 13-14, FY 14-15  
Pass-Through Entity: Indiana Department of Education

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirement.

NETTLE CREEK SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

For the fiscal years 2014 and 2015, the School Corporation Treasurer was the only employee involved in the preparation and submission of the Annual Financial Report. There was no control in place to ensure that the Annual Financial Reports were accurate before they were submitted to the Indiana Department of Education.

*Context*

The lack of controls applied to both Annual Financial Reports that were submitted during the audit period.

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

*Cause*

Management had not developed a system of internal controls that segregated key functions.

*Effect*

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the Reporting compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and the Reporting compliance requirement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2015-003 - CASH MANAGEMENT**

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): FY 13-14, FY 14-15

Pass-Through Entity: Indiana Department of Education

NETTLE CREEK SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Condition*

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Cash Management compliance requirement. There were no procedures established to ensure that the School Lunch fund's cash balance (Net Cash Resources) was maintained in compliance with the Cash Management requirements.

The School Corporation Food Service Department maintained a cash balance (Net Cash Resources) in excess of federal guidelines. The School Corporation did not monitor the cash balance (Net Cash Resources) of the School Lunch fund to ensure that it was not in excess of three months average expenditures. In addition, no plan was in place to reduce the excess cash balance in the School Lunch fund.

*Context*

The School Corporation's School Lunch fund had a balance in excess of three months average expenditures at month end for 12 of the 24 months of the audit period. The lack of controls was a systemic problem throughout the audit period.

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

7 CFR 210.14(b) states: "*Net cash resources.* The school food authority shall limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service or such other amount as may be approved by the State agency in accordance with § 210.19(a)."

7 CFR 220.7(e) states in part:

"Each school food authority approved to participate in the program shall . . . with respect to participating schools under its jurisdiction: . . ."

- (iv) Limit its net cash resource to an amount that does not exceed three months average expenditure for its nonprofit school food service or such other amount as may be approved by the State agency . . ."

*Cause*

Management of the School Corporation had not established an effective internal control system that would have ensured that the School Corporation complied with the Cash Management requirements.

*Effect*

The failure to establish internal controls resulted in the School Corporation's material noncompliance with the grant agreement and the compliance requirement.

NETTLE CREEK SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls and ensure compliance related to the grant agreement and Cash Management compliance requirement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

***FINDING 2015-004 - SPECIAL TESTS AND PROVISIONS - VERIFICATION OF FREE AND REDUCED PRICE APPLICATIONS (NSLP)***

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): FY 13-14, FY 14-15

Pass-Through Entity: Indiana Department of Education

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirement.

During fiscal year 2015, the School Corporation failed to verify the minimum number of free and reduced price applications that was required. Based on federal guidelines, a minimum of ten applications should have been verified; however, only seven of the applications were verified. For fiscal year 2014, the School Corporation was not able to provide verified free and reduced price applications to be audited.

*Context*

There were ineffective controls in place at the School Corporation to ensure that the proper number of free and reduced price applications were verified and that the School Corporation maintained all necessary documentation for audit.

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

NETTLE CREEK SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

7 CFR 245.6a(c)(3) states in part:

"*Standard sample size.* Unless eligible for an alternative sample size under paragraph (d) of this section, the sample size for each local educational agency shall equal the lesser of:

- (i) Three (3) percent of all applications approved by the local educational agency for the school year, as of October 1 of the school year, selected from error prone applications; or
- (ii) 3,000 error prone applications approved by the local educational agency for the school year, as of October 1 of the school year. . . ."

7 CFR 3016.20(b)(2) states:

"*Accounting records.* Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income."

*Cause*

The School Corporation failed to retain records related to the Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) and Management had not developed an effective system of internal controls that would have ensured that the School Corporation complied with the Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) requirements.

*Effect*

The failure to establish effective internal controls resulted in the School Corporation's noncompliance with the grant agreement and the compliance requirement for fiscal year 2015. Additionally, the failure to maintain and make documentation available for audit prevented the ability to verify compliance with the compliance requirement for fiscal year 2014.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation maintain all necessary documentation for audit, and that the School Corporation's management establish controls related to the grant agreement and the compliance requirement listed above.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

NETTLE CREEK SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

***FINDING 2015-005 - SPECIAL TESTS AND PROVISIONS - PAID LUNCH EQUITY***

Federal Agency: Department of Agriculture  
Federal Program: National School Lunch Program  
CFDA Number: 10.555  
Federal Award Numbers and Years (or Other Identifying Numbers): FY 13-14, FY 14-15  
Pass-Through Entity: Indiana Department of Education

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

During the audit period, the paid lunch equity calculations for each school year were prepared by the Food Service Director; however, the documentation was not retained for audit.

*Context*

The lack of controls and missing documentation for the paid lunch equity calculations were issues for each year of the audit period.

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

7 CFR 3016.20(b)(2) states:

"*Accounting records.* Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income."

*Cause*

The School Corporation failed to retain records related to the paid lunch equity calculations and Management had not developed a system of internal controls that would have ensured that the School Corporation complied with the Special Tests and Provisions - Paid Lunch Equity requirements.

*Effect*

The failure to maintain and make documentation available for audit prevented the ability to verify compliance with the compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

NETTLE CREEK SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Recommendation*

We recommended that the School Corporation maintain all necessary documentation for audit and that the School Corporation's management establish controls related to the grant agreement and the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2015-006 - ALLOWABLE COSTS/COST PRINCIPLES**

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 13-8305, 14-8305, 15-8305

Pass-Through Entity: Indiana Department of Education

*Condition*

Management of the School Corporation had not established an effective internal control system related to its grant agreements and the Allowable Costs/Cost Principles compliance requirement.

During fiscal year 2015, the School Corporation completed Semi-Annual Certifications for all of their employees who worked solely on the Title I program, but two of the four Semi-Annual Certifications were not signed by the employees or a supervisory official having first-hand knowledge of the work performed by the employees. The School Corporation was not able to provide any Personnel Activity Reports or Semi-Annual Certifications for fiscal year 2014.

*Context*

These were systemic issues that applied to all Title I Personnel Activity Reports during fiscal year 2014 and to two of the four Semi-Annual Certifications during fiscal year 2015.

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

OMB Circular A-87, Attachment B, section 8h states in part:

". . . (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

NETTLE CREEK SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non-Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases, or
- (e) An unallowable activity and a direct or indirect cost activity. . . ."

*Cause*

Management had not developed a system of internal controls that would have ensured that the School Corporation complied with the Allowable Costs/Cost Principles requirements.

*Effect*

The failure to establish an effective internal control system allowed the School Corporation to be in noncompliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirement listed above.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2015-007 - ACTIVITIES ALLOWED OR UNALLOWED  
AND ALLOWABLE COSTS/COST PRINCIPLES**

Federal Agency: Department of Education

Federal Programs: Special Education\_Grants to States, Special Education\_Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 45713-044-PN01, 45714-044-PN01,  
45715-044-PN01, 99914-044-PN01,  
14213-044-PN01, 14214-044-PN01,  
14215-044-PN01

Pass-Through Entity: Indiana Department of Education

NETTLE CREEK SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed and Allowable Costs/Cost Principles. The School Corporation was a member of the New Castle Area Special Services Cooperative (Cooperative) and it provided oversight of the Cooperative through the School Corporation Superintendent of Schools, who served as a member of the Cooperative Board. However, the Cooperative had not established an effective internal control system in relation to Activities Allowed or Unallowed and Allowable Costs/Cost Principles.

For both fiscal years 2014 and 2015, there was no control in place to ensure that only individual employees who worked on the Special Education program were paid with Special Education grant funds. In addition, there was no control in place to ensure that the Personal Activity Reports or Semi-Annual Certifications were completed and correct. The lack of controls could have allowed ineligible employees to be paid or Special Education employees to be paid an improper amount from Special Education grant funds.

*Context*

The lack of controls was a systemic problem throughout the audit period

*Criteria*

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

*Cause*

Management had not developed a system of internal controls that would have ensured that the School Corporation complied with the Activities Allowed or Unallowed and Allowable Costs/Cost Principles requirements.

*Effect*

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

*Questioned Costs*

There were no questioned costs identified.

NETTLE CREEK SCHOOL CORPORATION  
FEDERAL FINDINGS  
(Continued)

*Recommendation*

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirements listed above.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.



CORRECTIVE ACTION PLAN

***FINDING 2015-001***

Contact Person Responsible for Corrective Action: Judy Cole, Treasurer  
Contact Phone Number: 765.489.4543

Views of Responsible Official:  
We concur with the finding.

Description of Corrective Action Plan:  
We are a small school corporation and must use existing employees to ensure compliance requirements are followed in regards to establishing controls, including separation of duties related to the preparation of SEFA, the treasurer will prepare the annual report and the superintendent will review its contents for accuracy and initial before submission.

***FINDING 2015-002***

Contact Person Responsible for Corrective Action: Judy Cole, Treasurer  
Contact Phone Number: 765.489.4543

Views of Responsible Official:  
We concur with the finding.

Description of Corrective Action Plan:  
We are a small school corporation and must use existing employees to ensure compliance requirements are followed in regards to establishing controls, including segregation of duties related to the grant agreement and compliance requirements.

As a means to provide an internal control system, the treasurer will prepare the Annual Report. The superintendent will review this work and initial the final draft before it is uploaded to Gateway.

**FINDING 2015-003**

Contact Person Responsible for Corrective Action: William Doering, Superintendent  
Contact Phone Number: 765.489.4543

Views of Responsible Official:  
We concur with the finding.

Description of Corrective Action Plan:

As a means to provide an internal control to monitor the cash balance to the School Lunch fund to ensure that it does not exceed the average 3-month expenditure, the Food Service Director and the Superintendent will meet monthly to review cash management.

**FINDING 2015-004**

Contact Person Responsible for Corrective Action: William Doering, Superintendent  
Contact Phone Number: 765.489.4543

Views of Responsible Official:

We concur with the finding.

Description of Corrective Action Plan:

As a means to establish a system to facilitate audits and provide controls, documents used in audits will be copied and maintained by the Food Service Director.

**FINDING 2015-005**

Contact Person Responsible for Corrective Action: William Doering, Superintendent  
Contact Phone Number: 765.489.4543

Views of Responsible Official:  
We concur with the finding.

Description of Corrective Action Plan:

As a means to establish a system to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions Verification of Free and Reduced Price Applications compliance requirements, the Food Service Director will process free and reduced lunch applications assuring that the proper number are verified and the Superintendent will review and initial the work for accuracy.

**FINDING 2015-006**

Contact Person Responsible for Corrective Action: Laura Swain, Title 1 Administrator  
Contact Phone Number: 765.489.4543

Views of Responsible Official:  
We concur with the finding.

Description of Corrective Action Plan:

As a means to provide an internal control to assure compliance with Allowable Costs/Cost Principals according to the requirements related to the Title 1 Grant, The Title 1 administrator will review, initial and maintain Time & Effort Logs and Semi-Annual Certifications to assure completion including the signatures by employees and supervisors.

**FINDING 2015-007**

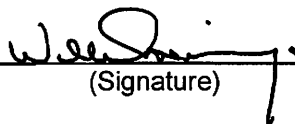
Contact Person Responsible for Corrective Action: Amy Blake, Special Education Director  
Contact Phone Number: 765.489.4543

Views of Responsible Official:  
We concur with the finding.

Description of Corrective Action Plan:

The Special Education director will monitor the list of employees who work on the Special Education program and who are paid with Special Education grant funds. Personnel from the central office will double-check the list for accuracy and initial the list. The Special Education director will monitor to assure the Time and Effort logs and Semi-Annual Certifications are completed and accurate. A central office employee will recheck these documents and initial to assure accuracy.

Anticipated Completion Date: August, 2017

  
\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Superintendent  
(Title)

\_\_\_\_\_  
July 26, 2017  
(Date)

NETTLE CREEK SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on July 26, 2017, with Dr. William Doering, Superintendent of Schools; Judy Cole, Treasurer; and Gary Keesling, Vice President of the School Board.