

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

WESTVIEW SCHOOL CORPORATION
LAGRANGE COUNTY, INDIANA

July 1, 2014 to June 30, 2016



FILED
05/09/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's 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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	11
Notes to Financial Statement	12-17
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	20-31
Schedule of Leases and Debt	32
Schedule of Capital Assets.....	33
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for the Major Federal Program and on Internal Control over Compliance	36-37
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	40-41
Notes to Schedule of Expenditures of Federal Awards	42
Schedule of Findings and Questioned Costs	43
Auditee-Prepared Document:	
Summary Schedule of Prior Audit Findings.....	46-53
Other Reports.....	54

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Brian L. Christner	07-01-14 to 12-31-18
Superintendent of Schools	Dr. Randall J. Zimmerly	07-01-14 to 06-30-18
President of the School Board	Gerald Lee	01-01-14 to 12-31-18



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WESTVIEW SCHOOL CORPORATION, LAGRANGE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Westview School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2014 to June 30, 2016, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Corporation's preparation and fair presentation of the financial statement in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance 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, 2014 to June 30, 2016.

Opinion on Regulatory Basis of Accounting

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, 2014 to June 30, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

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 records 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.


Other Information

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated April 10, 2018, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

April 10, 2018



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INDEPENDENT AUDITOR'S 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 WESTVIEW SCHOOL CORPORATION, LAGRANGE COUNTY, INDIANA

We have audited, 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, the financial statement of Westview School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2014 to June 30, 2016, and the related notes to the financial statement, and have issued our report thereon dated April 10, 2018, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School Corporation's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

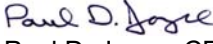
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free from 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*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

April 10, 2018

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

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WESTVIEW SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2015 and 2016

Fund	Cash and Investments 07-01-14	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16
General	\$ 4,371,581	\$ 13,730,793	\$ 14,729,688	\$ (282)	\$ 3,372,404	\$ 13,866,530	\$ 14,638,097	\$ (75,445)	\$ 2,525,392
Debt Service	1,936,347	3,353,476	3,322,720	-	1,967,103	3,623,670	3,447,420	(31,043)	2,112,310
Retirement/Severance Bond Fund	80,731	311,614	285,306	-	107,039	209,909	282,090	-	34,858
Capital Projects	2,620,084	2,679,971	2,839,425	1,921	2,462,551	2,788,020	3,562,537	(19,570)	1,668,464
School Transportation	606,110	1,344,682	1,427,953	-	522,839	1,463,329	1,447,529	282	538,921
School Bus Replacement	71,140	431,754	426,189	-	76,705	414,490	18,483	(100,000)	372,712
Rainy Day	900,000	-	-	-	900,000	256,654	134,438	400,000	1,422,216
Retirement/Severance Bond	664,559	2,381	187,976	-	478,964	1,625	375,021	-	105,568
Post-Retirement/Severance Future Benefits	272,204	-	21,144	-	251,060	-	18,802	-	232,258
Construction Fund	256,432	3	-	-	256,435	-	-	(256,435)	-
School Lunch	878,190	1,045,653	1,130,558	-	793,285	1,054,087	1,206,399	-	640,973
Textbook Rental	200,242	223,133	209,772	-	213,603	226,022	334,474	31,041	136,192
Self-Funded Health Insurance	1,911,106	2,874,391	2,635,922	-	2,149,575	2,584,851	2,696,939	-	2,037,487
Levy Excess Fund	-	-	-	282	282	-	-	(282)	-
Educational License Plates	3,667	150	-	-	3,817	150	154	-	3,813
Dekko Arts Partnership Grant 2013	136	-	136	-	-	-	-	-	-
Dekko Arts Partnership Grant 2014	3,800	-	3,796	-	4	-	-	-	4
Arts Dekko Grant - 2015-2016	-	2,100	42	-	2,058	-	2,052	-	6
Dekko Grant - TES 2016-2017	-	-	-	-	-	4,933	-	-	4,933
Dekko Grant - WES 2016-2017	-	-	-	-	-	4,600	-	-	4,600
Dekko Grant - WHS 2016-2017	-	-	-	-	-	1,200	-	-	1,200
SES Donation Fund	-	-	-	-	-	3,150	1,875	-	1,275
MES Donation Fund	-	-	-	-	-	150	144	-	6
Life Grant - Topeka Community NI	-	1,056	1,056	-	-	-	-	-	-
Adult and Continuing Education	9,644	-	-	-	9,644	-	-	-	9,644
Lions Grant	523	-	-	-	523	-	-	-	523
Formative Assessment Grant	-	-	-	-	-	23,634	-	(23,634)	-
High Ability 2013-2014	5,829	-	5,829	-	-	-	-	-	-
High Ability 2014-2015	-	34,659	34,659	-	-	-	-	-	-
High Ability 2015-2016	-	-	-	-	-	34,336	40,338	-	(6,002)
Health and Education Program	432	-	174	-	258	-	255	-	3
Secured Schools Safety Grant	-	-	-	-	-	10,375	10,375	-	-
NESP 2013-2014	14,306	-	13,503	-	803	-	803	-	-
NESP 2014-2015	-	58,264	52,809	-	5,455	-	5,455	-	-
NESP 2015-2016	-	-	-	-	-	111,374	115,901	-	(4,527)
School Technology Grant	85,012	28,664	77,718	-	35,958	36,211	64,715	-	7,454
Innovation Planning Grant	-	-	-	-	-	-	11,767	-	(11,767)
School Performance Grant 2013-14	-	79,881	79,881	-	-	-	-	-	-
School Performance Grant 2014-15	-	2,841	-	-	2,841	-	78,288	75,447	-
Title I 2013-2014	(136,993)	322,968	185,975	-	-	-	-	-	-
Title I 2014-2015	-	1,127,563	1,275,432	-	(147,869)	269,304	121,435	-	-
Title I 2015-2016	-	-	-	-	-	972,640	1,095,048	-	(122,408)
Title IIA 2012-2013	(5,591)	15,803	10,212	-	-	-	-	-	-
Title IIA 2013-2014	(15,056)	157,087	144,874	-	(2,843)	26,026	23,183	-	-
Title IIA 2014-2015	-	-	33,531	-	(33,531)	185,883	153,443	-	(1,091)
Title IIA 2015-2017	-	-	-	-	-	3,074	16,086	-	(13,012)
Rural / Low Income School Grant 2013	(4,514)	12,966	8,452	-	-	-	-	-	-
Rural / Low Income School Grant 2014	-	42,629	46,972	-	(4,343)	4,010	(333)	-	-
Rural / Low Income School Grant 2015	-	-	-	-	-	47,672	47,672	-	-
Title III - 2013-2014	(12,191)	14,106	1,915	-	-	-	-	-	-
Title III - 2014-2015	-	80,252	89,773	-	(9,521)	20,122	10,601	-	-
Title III - 2015-2016	-	-	-	-	-	75,587	89,569	-	(13,982)
Student Cafeteria Money on Account	19,145	72,339	70,003	-	21,481	57,246	53,959	-	24,768
Payroll Withholding	150,705	3,999,418	3,992,631	-	157,492	3,993,391	3,986,933	-	163,950
Totals	\$ 14,887,581	\$ 32,050,597	\$ 33,346,026	\$ 1,921	\$ 13,594,073	\$ 32,374,255	\$ 34,091,947	\$ 361	\$ 11,876,742

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

WESTVIEW 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, the following: 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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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. Amounts received from taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, School Corporation activities, revenue from community service activities, and other revenue from local sources.

Intermediate sources. Amounts received as distributions from the County for fees collected for or on behalf of the School Corporation including, but not limited to, the following: educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

WESTVIEW SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

State sources. Amounts received as distributions from the State of Indiana that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Federal sources. Amounts received as distributions from the federal government that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Other receipts. Amounts received from various sources, including, but not limited to, the following: 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. Amounts disbursed for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

Support services. Amounts disbursed for support services related to students, instruction, general administration, school administration, outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services. Amounts disbursed for food service operations and community service operations.

Facilities acquisition and construction. Amounts disbursed for the acquisition, development, construction, and improvement of new and existing facilities.

Debt service. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the School Corporation, including: all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

Nonprogrammed charges. Amounts disbursed for donations to foundations, securities purchased, indirect costs, scholarships, 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. Amounts received when land, buildings, or equipment owned by the School Corporation are sold.

WESTVIEW SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Transfers in. Amounts 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. Amounts paid by one fund to another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for amounts 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 amounts 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

WESTVIEW SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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 a cost-sharing 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
One North Capitol, 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.

WESTVIEW SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

B. Teachers' Retirement Fund

Plan Description

The Indiana Teachers' 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
One North Capitol, 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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2015 and 2016.

Note 8. Holding Corporation

The School Corporation has entered into a capital lease with Westview Elementary School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2015 and 2016 totaled \$3,295,000 and \$3,416,000, respectively.

WESTVIEW SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Other Postemployment Benefits

Classified employees who have completed 10 years of service at the School Corporation are eligible for postemployment benefits. The postemployment benefit is a payment of \$100 per year of service and \$50 per unused sick day. Part-time employees receive \$50 per year of service and \$25 per unused sick day. Retiring classified employees 55 years of age and having 15 years of experience may continue to participate in the School Corporation's health insurance program, until Medicare eligible, if they pay the full premium.

Certified teachers are eligible for the severance plan and early retirement benefits outlined in the collective bargaining agreement. In addition, the retiring certified teacher may elect to remain on the School Corporation Health Insurance plan until Medicare eligible. The teacher receives an annual \$2,500 credit against the insurance premium.

These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

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OTHER INFORMATION - UNAUDITED

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://www.doe.in.gov/finance/school-financial-reports>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the School Corporation's Financial Reports 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 other information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

WESTVIEW SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	General	Debt Service	Retirement/ Severance Bond Fund	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond	Post-Retirement/ Severance Future Benefits	Construction Fund
Cash and investments - beginning	\$ 4,371,581	\$ 1,936,347	\$ 80,731	\$ 2,620,084	\$ 606,110	\$ 71,140	\$ 900,000	\$ 664,559	\$ 272,204	\$ 256,432
Receipts:										
Local sources	240,217	3,353,476	311,614	2,673,260	1,342,065	431,754	-	2,381	-	3
Intermediate sources	10,072	-	-	-	-	-	-	-	-	-
State sources	13,476,070	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	4,434	-	-	6,711	2,617	-	-	-	-	-
Total receipts	13,730,793	3,353,476	311,614	2,679,971	1,344,682	431,754	-	2,381	-	3
Disbursements:										
Instruction	10,260,201	-	-	-	-	-	-	65,776	-	-
Support services	4,246,402	-	-	1,211,557	1,427,953	426,189	-	122,200	21,144	-
Noninstructional services	223,085	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	1,627,868	-	-	-	-	-	-
Debt service	-	3,322,720	285,306	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	14,729,688	3,322,720	285,306	2,839,425	1,427,953	426,189	-	187,976	21,144	-
Excess (deficiency) of receipts over disbursements	(998,895)	30,756	26,308	(159,454)	(83,271)	5,565	-	(185,595)	(21,144)	3
Other financing sources (uses):										
Sale of capital assets	-	-	-	1,921	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(282)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(282)	-	-	1,921	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(999,177)	30,756	26,308	(157,533)	(83,271)	5,565	-	(185,595)	(21,144)	3
Cash and investments - ending	\$ 3,372,404	\$ 1,967,103	\$ 107,039	\$ 2,462,551	\$ 522,839	\$ 76,705	\$ 900,000	\$ 478,964	\$ 251,060	\$ 256,435

WESTVIEW SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	School Lunch	Textbook Rental	Self-Funded Health Insurance	Levy Excess Fund	Educational License Plates	Dekko Arts Partnership Grant 2013	Dekko Arts Partnership Grant 2014	Arts Dekko Grant - 2015-2016	Dekko Grant - TES 2016-2017
Cash and investments - beginning	\$ 878,190	\$ 200,242	\$ 1,911,106	\$ -	\$ 3,667	\$ 136	\$ 3,800	\$ -	\$ -
Receipts:									
Local sources	517,324	161,541	2,874,391	-	-	-	-	2,100	-
Intermediate sources	-	-	-	-	150	-	-	-	-
State sources	18,347	60,954	-	-	-	-	-	-	-
Federal sources	509,507	-	-	-	-	-	-	-	-
Other receipts	475	638	-	-	-	-	-	-	-
Total receipts	1,045,653	223,133	2,874,391	-	150	-	-	2,100	-
Disbursements:									
Instruction	-	-	-	-	-	136	3,796	42	-
Support services	291	209,772	78,756	-	-	-	-	-	-
Noninstructional services	1,130,267	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	2,557,166	-	-	-	-	-	-
Total disbursements	1,130,558	209,772	2,635,922	-	-	136	3,796	42	-
Excess (deficiency) of receipts over disbursements	(84,905)	13,361	238,469	-	150	(136)	(3,796)	2,058	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	282	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	282	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(84,905)	13,361	238,469	282	150	(136)	(3,796)	2,058	-
Cash and investments - ending	\$ 793,285	\$ 213,603	\$ 2,149,575	\$ 282	\$ 3,817	\$ -	\$ 4	\$ 2,058	\$ -

WESTVIEW SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	Dekko Grant - WES 2016-2017	Dekko Grant - WHS 2016-2017	SES Donation Fund	MES Donation Fund	Life Grant - Topeka Community NI	Adult and Continuing Education	Lions Grant	Formative Assessment Grant	High Ability 2013-2014
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,644	\$ 523	\$ -	\$ 5,829
Receipts:									
Local sources	-	-	-	-	1,056	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	1,056	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	1,056	-	-	-	5,829
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,056	-	-	-	5,829
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	(5,829)
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	-	-	-	-	-	-	-	-	(5,829)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,644	\$ 523	\$ -	\$ -

WESTVIEW SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	High Ability 2014-2015	High Ability 2015-2016	Health and Education Program	Secured Schools Safety Grant	NESP 2013-2014	NESP 2014-2015	NESP 2015-2016	School Technology Grant	Innovation Planning Grant
Cash and investments - beginning	\$ -	\$ -	\$ 432	\$ -	\$ 14,306	\$ -	\$ -	\$ 85,012	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	23,255	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	34,659	-	-	-	-	58,264	-	5,409	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	34,659	-	-	-	-	58,264	-	28,664	-
Disbursements:									
Instruction	34,659	-	174	-	13,503	52,809	-	-	-
Support services	-	-	-	-	-	-	-	565	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	77,153	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	34,659	-	174	-	13,503	52,809	-	77,718	-
Excess (deficiency) of receipts over disbursements	-	-	(174)	-	(13,503)	5,455	-	(49,054)	-
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	-	-	(174)	-	(13,503)	5,455	-	(49,054)	-
Cash and investments - ending	\$ -	\$ -	\$ 258	\$ -	\$ 803	\$ 5,455	\$ -	\$ 35,958	\$ -

WESTVIEW SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	School Performance Grant 2013-14	School Performance Grant 2014-15	Title I 2013-2014	Title I 2014-2015	Title I 2015-2016	Title IIA 2012-2013	Title IIA 2013-2014	Title IIA 2014-2015	Title IIA 2015-2017
Cash and investments - beginning	\$ -	\$ -	\$ (136,993)	\$ -	\$ -	\$ (5,591)	\$ (15,056)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	79,881	2,841	-	-	-	-	-	-	-
Federal sources	-	-	322,968	1,127,563	-	15,803	157,087	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	79,881	2,841	322,968	1,127,563	-	15,803	157,087	-	-
Disbursements:									
Instruction	79,881	-	184,522	1,266,954	-	27	53	33,531	-
Support services	-	-	-	-	-	10,185	144,821	-	-
Noninstructional services	-	-	1,453	8,478	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	79,881	-	185,975	1,275,432	-	10,212	144,874	33,531	-
Excess (deficiency) of receipts over disbursements	-	2,841	136,993	(147,869)	-	5,591	12,213	(33,531)	-
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	-	2,841	136,993	(147,869)	-	5,591	12,213	(33,531)	-
Cash and investments - ending	\$ -	\$ 2,841	\$ -	\$ (147,869)	\$ -	\$ -	\$ (2,843)	\$ (33,531)	\$ -

WESTVIEW SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2015

	Rural / Low Income School Grant 2013	Rural / Low Income School Grant 2014	Rural / Low Income School Grant 2015	Title III - 2013-2014	Title III - 2014-2015	Title III - 2015-2016	Student Cafeteria Money on Account	Payroll Withholding	Totals
Cash and investments - beginning	\$ (4,514)	\$ -	\$ -	\$ (12,191)	\$ -	\$ -	\$ 19,145	\$ 150,705	\$ 14,887,581
Receipts:									
Local sources	-	-	-	-	-	-	72,339	-	12,006,776
Intermediate sources	-	-	-	-	-	-	-	-	10,222
State sources	-	-	-	-	-	-	-	-	13,736,425
Federal sources	12,966	42,629	-	14,106	80,252	-	-	-	2,282,881
Other receipts	-	-	-	-	-	-	-	3,999,418	4,014,293
Total receipts	<u>12,966</u>	<u>42,629</u>	<u>-</u>	<u>14,106</u>	<u>80,252</u>	<u>-</u>	<u>72,339</u>	<u>3,999,418</u>	<u>32,050,597</u>
Disbursements:									
Instruction	8,452	46,972	-	736	86,492	-	-	-	12,145,601
Support services	-	-	-	1,179	3,281	-	-	-	7,904,295
Noninstructional services	-	-	-	-	-	-	-	-	1,363,283
Facilities acquisition and construction	-	-	-	-	-	-	-	-	1,705,021
Debt service	-	-	-	-	-	-	-	-	3,608,026
Nonprogrammed charges	-	-	-	-	-	-	70,003	3,992,631	6,619,800
Total disbursements	<u>8,452</u>	<u>46,972</u>	<u>-</u>	<u>1,915</u>	<u>89,773</u>	<u>-</u>	<u>70,003</u>	<u>3,992,631</u>	<u>33,346,026</u>
Excess (deficiency) of receipts over disbursements	<u>4,514</u>	<u>(4,343)</u>	<u>-</u>	<u>12,191</u>	<u>(9,521)</u>	<u>-</u>	<u>2,336</u>	<u>6,787</u>	<u>(1,295,429)</u>
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	1,921
Transfers in	-	-	-	-	-	-	-	-	282
Transfers out	-	-	-	-	-	-	-	-	(282)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,921</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>4,514</u>	<u>(4,343)</u>	<u>-</u>	<u>12,191</u>	<u>(9,521)</u>	<u>-</u>	<u>2,336</u>	<u>6,787</u>	<u>(1,293,508)</u>
Cash and investments - ending	\$ -	\$ (4,343)	\$ -	\$ -	\$ (9,521)	\$ -	\$ 21,481	\$ 157,492	\$ 13,594,073

WESTVIEW SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	General	Debt Service	Retirement/ Severance Bond Fund	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond	Post-Retirement/ Severance Future Benefits	Construction Fund
Cash and investments - beginning	\$ 3,372,404	\$ 1,967,103	\$ 107,039	\$ 2,462,551	\$ 522,839	\$ 76,705	\$ 900,000	\$ 478,964	\$ 251,060	\$ 256,435
Receipts:										
Local sources	105,114	3,623,670	209,909	2,787,782	1,462,268	414,490	256,654	1,625	-	-
Intermediate sources	8,506	-	-	-	-	-	-	-	-	-
State sources	13,746,457	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	83	-	-	-	-	-
Other receipts	6,453	-	-	238	978	-	-	-	-	-
Total receipts	13,866,530	3,623,670	209,909	2,788,020	1,463,329	414,490	256,654	1,625	-	-
Disbursements:										
Instruction	10,192,599	-	-	-	-	-	117,284	168,196	-	-
Support services	4,225,022	-	-	1,226,990	1,447,529	18,483	17,154	206,825	18,802	-
Noninstructional services	220,476	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	2,335,547	-	-	-	-	-	-
Debt service	-	3,447,420	282,090	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	14,638,097	3,447,420	282,090	3,562,537	1,447,529	18,483	134,438	375,021	18,802	-
Excess (deficiency) of receipts over disbursements	(771,567)	176,250	(72,181)	(774,517)	15,800	396,007	122,216	(373,396)	(18,802)	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	361	-	-	-	-	-	-
Transfers in	-	-	-	280,069	282	-	400,000	-	-	-
Transfers out	(75,445)	(31,043)	-	(300,000)	-	(100,000)	-	-	-	(256,435)
Total other financing sources (uses)	(75,445)	(31,043)	-	(19,570)	282	(100,000)	400,000	-	-	(256,435)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(847,012)	145,207	(72,181)	(794,087)	16,082	296,007	522,216	(373,396)	(18,802)	(256,435)
Cash and investments - ending	\$ 2,525,392	\$ 2,112,310	\$ 34,858	\$ 1,668,464	\$ 538,921	\$ 372,712	\$ 1,422,216	\$ 105,568	\$ 232,258	\$ -

WESTVIEW SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	School Lunch	Textbook Rental	Self-Funded Health Insurance	Levy Excess Fund	Educational License Plates	Dekko Arts Partnership Grant 2013	Dekko Arts Partnership Grant 2014	Arts Dekko Grant - 2015-2016	Dekko Grant - TES 2016-2017
Cash and investments - beginning	\$ 793,285	\$ 213,603	\$ 2,149,575	\$ 282	\$ 3,817	\$ -	\$ 4	\$ 2,058	\$ -
Receipts:									
Local sources	507,828	166,553	2,584,851	-	-	-	-	-	4,933
Intermediate sources	-	-	-	-	150	-	-	-	-
State sources	18,684	57,052	-	-	-	-	-	-	-
Federal sources	526,289	-	-	-	-	-	-	-	-
Other receipts	1,286	2,417	-	-	-	-	-	-	-
Total receipts	1,054,087	226,022	2,584,851	-	150	-	-	-	4,933
Disbursements:									
Instruction	-	-	-	-	-	-	-	2,052	-
Support services	98,436	332,467	72,023	-	154	-	-	-	-
Noninstructional services	1,107,963	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	2,007	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	2,624,916	-	-	-	-	-	-
Total disbursements	1,206,399	334,474	2,696,939	-	154	-	-	2,052	-
Excess (deficiency) of receipts over disbursements	(152,312)	(108,452)	(112,088)	-	(4)	-	-	(2,052)	4,933
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	31,041	-	-	-	-	-	-	-
Transfers out	-	-	-	(282)	-	-	-	-	-
Total other financing sources (uses)	-	31,041	-	(282)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(152,312)	(77,411)	(112,088)	(282)	(4)	-	-	(2,052)	4,933
Cash and investments - ending	\$ 640,973	\$ 136,192	\$ 2,037,487	\$ -	\$ 3,813	\$ -	\$ 4	\$ 6	\$ 4,933

WESTVIEW SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	Dekko Grant - WES 2016-2017	Dekko Grant - WHS 2016-2017	SES Donation Fund	MES Donation Fund	Life Grant - Topeka Community NI	Adult and Continuing Education	Lions Grant	Formative Assessment Grant	High Ability 2013-2014
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,644	\$ 523	\$ -	\$ -
Receipts:									
Local sources	4,600	1,200	3,150	150	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	23,634	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	4,600	1,200	3,150	150	-	-	-	23,634	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	152	144	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	1,723	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,875	144	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	4,600	1,200	1,275	6	-	-	-	23,634	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(23,634)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(23,634)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,600	1,200	1,275	6	-	-	-	-	-
Cash and investments - ending	\$ 4,600	\$ 1,200	\$ 1,275	\$ 6	\$ -	\$ 9,644	\$ 523	\$ -	\$ -

WESTVIEW SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	High Ability 2014-2015	High Ability 2015-2016	Health and Education Program	Secured Schools Safety Grant	NESP 2013-2014	NESP 2014-2015	NESP 2015-2016	School Technology Grant	Innovation Planning Grant
Cash and investments - beginning	\$ -	\$ -	\$ 258	\$ -	\$ 803	\$ 5,455	\$ -	\$ 35,958	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	29,647	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	34,336	-	10,375	-	-	111,374	6,564	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	34,336	-	10,375	-	-	111,374	36,211	-
Disbursements:									
Instruction	-	40,338	255	-	803	2,715	112,866	-	2,313
Support services	-	-	-	-	-	2,740	3,035	-	9,454
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	10,375	-	-	-	64,715	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	40,338	255	10,375	803	5,455	115,901	64,715	11,767
Excess (deficiency) of receipts over disbursements	-	(6,002)	(255)	-	(803)	(5,455)	(4,527)	(28,504)	(11,767)
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	-	(6,002)	(255)	-	(803)	(5,455)	(4,527)	(28,504)	(11,767)
Cash and investments - ending	\$ -	\$ (6,002)	\$ 3	\$ -	\$ -	\$ -	\$ (4,527)	\$ 7,454	\$ (11,767)

WESTVIEW SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	School Performance Grant 2013-14	School Performance Grant 2014-15	Title I 2013-2014	Title I 2014-2015	Title I 2015-2016	Title IIA 2012-2013	Title IIA 2013-2014	Title IIA 2014-2015	Title IIA 2015-2017
Cash and investments - beginning	\$ -	\$ 2,841	\$ -	\$ (147,869)	\$ -	\$ -	\$ (2,843)	\$ (33,531)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	269,304	972,640	-	26,026	185,883	3,074
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	269,304	972,640	-	26,026	185,883	3,074
Disbursements:									
Instruction	-	78,288	-	121,415	1,091,190	-	-	142,420	16,086
Support services	-	-	-	-	-	-	23,183	11,023	-
Noninstructional services	-	-	-	20	3,858	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	78,288	-	121,435	1,095,048	-	23,183	153,443	16,086
Excess (deficiency) of receipts over disbursements	-	(78,288)	-	147,869	(122,408)	-	2,843	32,440	(13,012)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	75,447	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	75,447	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,841)	-	147,869	(122,408)	-	2,843	32,440	(13,012)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (122,408)	\$ -	\$ -	\$ (1,091)	\$ (13,012)

WESTVIEW SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	Rural / Low Income School Grant 2013	Rural / Low Income School Grant 2014	Rural / Low Income School Grant 2015	Title III - 2013-2014	Title III - 2014-2015	Title III - 2015-2016	Student Cafeteria Money on Account	Payroll Withholding	Totals
Cash and investments - beginning	\$ -	\$ (4,343)	\$ -	\$ -	\$ (9,521)	\$ -	\$ 21,482	\$ 157,492	\$ 13,594,073
Receipts:									
Local sources	-	-	-	-	-	-	57,246	-	12,221,670
Intermediate sources	-	-	-	-	-	-	-	-	8,656
State sources	-	-	-	-	-	-	-	-	14,008,476
Federal sources	-	4,010	47,672	-	20,122	75,587	-	-	2,130,690
Other receipts	-	-	-	-	-	-	-	3,993,391	4,004,763
Total receipts	-	4,010	47,672	-	20,122	75,587	57,246	3,993,391	32,374,255
Disbursements:									
Instruction	-	(333)	47,672	-	2,351	78,865	-	-	12,217,375
Support services	-	-	-	-	8,250	10,704	-	-	7,732,570
Noninstructional services	-	-	-	-	-	-	-	-	1,332,317
Facilities acquisition and construction	-	-	-	-	-	-	-	-	2,414,367
Debt service	-	-	-	-	-	-	-	-	3,729,510
Nonprogrammed charges	-	-	-	-	-	-	53,959	3,986,933	6,665,808
Total disbursements	-	(333)	47,672	-	10,601	89,569	53,959	3,986,933	34,091,947
Excess (deficiency) of receipts over disbursements	-	4,343	-	-	9,521	(13,982)	3,287	6,458	(1,717,692)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	361
Transfers in	-	-	-	-	-	-	-	-	786,839
Transfers out	-	-	-	-	-	-	-	-	(786,839)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	361
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	4,343	-	-	9,521	(13,982)	3,287	6,458	(1,717,331)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,982)	\$ 24,769	\$ 163,950	\$ 11,876,742

WESTVIEW SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Westview Elementary School Building Corporation	Elementary School Building	<u>\$ 3,545,000</u>	1/1/2008	12/31/2018

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities: General obligation bonds	Qualified School Construction Bond	\$ 1,575,000
General obligation bonds	School Pension-Severance Taxable Program	<u>2,059,577</u>
Total governmental activities		<u>\$ 3,634,577</u>
		<u>\$ 82,297</u>

WESTVIEW SCHOOL CORPORATION
SCHEDULE OF CAPITAL ASSETS
June 30, 2016

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 361,634
Buildings	34,881,271
Improvements other than buildings	204,753
Machinery, equipment, and vehicles	<u>6,313,615</u>
Total capital assets	<u><u>\$ 41,761,273</u></u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF WESTVIEW SCHOOL CORPORATION, LAGRANGE COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Westview 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 its major federal program for the period of July 1, 2014 to June 30, 2016. The School Corporation's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the School Corporation's major federal program based on our audit of the types of compliance requirements referred to above. 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 on compliance for the major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

Opinion on the Major Federal Program

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the period of July 1, 2014 to June 30, 2016.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

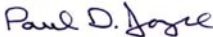
Report on Internal Control over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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 a 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

April 10, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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.

WESTVIEW SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2015 and 2016

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15	Passed Through to Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16
<u>Department of Agriculture</u>							
Child Nutrition Cluster	Indiana Department of Education	10.553					
School Breakfast Program			FY 2015	\$ -	\$ 47,235	\$ -	\$ -
			FY 2016	-	-	-	54,421
Total - School Breakfast Program				-	47,235	-	54,421
National School Lunch Program	Indiana Department of Education	10.555					
			FY 2015	-	462,272	-	-
			FY 2016	-	-	-	471,868
National School Lunch Program - Commodities			FY 2015	-	95,543	-	-
National School Lunch Program - Commodities			FY 2016	-	-	-	90,630
Total - National School Lunch Program				-	557,815	-	562,498
Total - Child Nutrition Cluster				-	605,050	-	616,919
Total - Department of Agriculture				-	605,050	-	616,919
<u>Department of Education</u>							
Special Education Cluster (IDEA)							
Special Education_Grants to States	Indiana Department of Education	84.027					
			14213-046-PN01	-	122	-	-
			14214-046-PN01	-	130,995	-	-
			14215-046-PN01	-	349,224	-	100,695
			14216-046-PN01	-	-	-	368,082
			99914-46-TA01	-	6,023	-	29
Total - Special Education_Grants to States				-	486,364	-	468,806
Special Education_Preschool Grants	Indiana Department of Education	84.173					
			45715-046-PN01	-	9,053	-	-
			45716-044-PN01	-	-	-	9,031
Total - Special Education_Preschool Grants				-	9,053	-	9,031
Total - Special Education Cluster (IDEA)				-	495,417	-	477,837

WESTVIEW SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2015 and 2016

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15	Passed Through to Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010	14-4525	-	322,968	-	-
			15-4525	-	1,127,563	-	269,304
			16-4525	-	-	-	972,640
Total - Title I Grants to Local Educational Agencies				-	1,450,531	-	1,241,944
Rural Education	Indiana Department of Education	84.358	14-4525	-	12,966	-	-
			15-4525	-	42,629	-	4,011
			16-4525	-	-	-	47,670
Total - Rural Education				-	55,595	-	51,681
English Language Acquisition State Grants	Indiana Department of Education	84.365	14-4525	-	14,106	-	-
			15-4525	-	75,686	-	20,122
			16-4525	-	-	-	75,587
Total - English Language Acquisition State Grants				-	89,792	-	95,709
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Indiana Department of Education	84.367	13-4525	-	15,803	-	-
			14-4525	-	157,087	-	26,027
			15-4525	-	-	-	185,883
			16-4525	-	-	-	3,074
Total - Supporting Effective Instruction State Grants				-	172,890	-	214,984
Total - Department of Education				-	2,264,225	-	2,082,155
Total federal awards expended				\$ -	\$ 2,869,275	\$ -	\$ 2,699,074

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

WESTVIEW SCHOOL CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2015 and 2016. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

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 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 3. Special Education Cooperative

The School Corporation is a member of the Northeast Indiana Special Education Cooperative (Cooperative) which operates the special education program for the School Corporation. As a result, some activity for the Special Education Cluster (IDEA) that is presented on the Schedule of Expenditures of Federal Awards is not presented as receipts and disbursements in the financial statement for the School Corporation. This activity is reported on the financial statement of the Cooperative.

WESTVIEW 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; Unmodified as to Regulatory Basis
Internal control over financial reporting: Material weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
	Child Nutrition Cluster
84.010	Title I Grants to Local Education Agencies
84.367	Supporting Effective Instruction State Grants

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

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the School Corporation. The document is presented as intended by the School Corporation.

WESTVIEW SCHOOL CORPORATION



Summary Schedule of Prior Audit Findings

Finding: 2014-002

Fiscal year in which the finding initially occurred: SY 2013-2014

Federal Agency: Department of Agriculture Pass Through Entity Indiana Department of Education

Contact Person Responsible for Corrective Action: Brian L Christner

Contact Phone Number: 260-768-4404

Status of Audit Finding

The director of finance review 100% of the applications for free/or reduced lunch. The director of finance has the meals plus program on his computer and review each application for eligibilty through a complete check of all applications. The Director of Finance traces the income to the meals plus program to make sure that all math is correct and that eligibility is verified.

Brian L Christner

Director of Finance

Title

2/6/18

Date

WESTVIEW SCHOOL CORPORATION



Summary Schedule of Prior Audit Findings

Finding: 2014-003

Fiscal year in which the finding initially occurred: SY 2013-2014

Federal Agency: Department of Agriculture Pass Through Entity Indiana Department of Education

Contact Person Responsible for Corrective Action: Brian L Christner

Contact Phone Number: 260-768-4404

Status of Audit Finding

The Procurement of Bread, Dairy and Food is completed through Region 7 educational service center. The region 7 (NIESC) organization has chosen Dean's Aunt Millie's and US Foods to provide our lunch food. These vendors meet all Federal Requirements.

Brian L Christner

Title

Date

WESTVIEW SCHOOL CORPORATION



Summary Schedule of Prior Audit Findings

Finding: 2014-004

Federal Agency: Department of Education, Pass through Entity: Indiana Department of Education

Fiscal year in which the finding initially occurred: SY 2013-2014

Federal Agency: Department of Agriculture Pass Through Entity Indiana Department of Education

Contact Person Responsible for Corrective Action: Brian L Christner

Contact Phone Number: 260-768-4404

Status of Audit Finding

The school has retain the Paid Lunch Equity Calculations for the years ended 06/30/2014 and 06/30/2015.

Brian L Christner

Director of Finance

Title

2/6/18

Date



Summary Schedule of Prior Audit Findings

Finding: 2014-005

Federal Agency: Department of Education, Pass through Entity: Indiana Department of Education

Fiscal year in which the finding initially occurred: SY 2013-2014

Federal Agency: Department of Agriculture Pass Through Entity Indiana Department of Education

Contact Person Responsible for Corrective Action: Brian L Christner

Contact Phone Number: 260-768-4404

Status of Audit Finding

The building principal provides written documentation to the Westview School Superintendant any time there is cause to remove a student from the graduation rate cohort.

Brian L Christner

Brian L Christner

Director of Finance

Title

2/6/18

Date

WESTVIEW SCHOOL CORPORATION



Summary Schedule of Prior Audit Findings

Finding: 2014-006

Federal Agency: Department of Education, Pass through Entity: Indiana Department of Education

Fiscal year in which the finding initially occurred: SY 2013-2014

Federal Agency: Department of Agriculture Pass Through Entity Indiana Department of Education

Contact Person Responsible for Corrective Action: Brian L Christner

Contact Phone Number: 260-768-4404

Status of Audit Finding

After April 1, 2016 Westview did maintain time and effort logs for it Title I program.

Brian L Christner

Brian L Christner

Director of Finance

Title

2/16/18

Date



Summary Schedule of Prior Audit Findings

Finding: 2014-007

Federal Agency: Department of Education, Pass through Entity: Indiana Department of Education

Fiscal year in which the finding initially occurred: SY 2013-2014

Federal Agency: Department of Agriculture Pass Through Entity Indiana Department of Education

Contact Person Responsible for Corrective Action: Brian L Christner

Contact Phone Number: 260-768-4404

Status of Audit Finding

Westview does maintain separate accounts to document parental involvement within its Title programs.

Brian L Christner

Brian L Christner

Director of Finances

Title

2/4/18

Date

WESTVIEW SCHOOL CORPORATION



Summary Schedule of Prior Audit Findings

Finding: 2014-008

Federal Agency: Department of Education, Pass through Entity: Indiana Department of Education

Fiscal year in which the finding initially occurred: SY 2013-2014

Federal Agency: Department of Agriculture Pass Through Entity Indiana Department of Education

Contact Person Responsible for Corrective Action: Brian L Christner

Contact Phone Number: 260-768-4404

Status of Audit Finding

The accounting system properly reflects expenditures for its Title Programs.

Brian L Christner

Brian L Christner

Director of Finance

Title

2/06/18

Date



Summary Schedule of Prior Audit Findings

Finding: 2014-009

Federal Agency: Department of Education, Pass through Entity: Indiana Department of Education

Fiscal year in which the finding initially occurred: SY 2013-2014

Federal Agency: Department of Agriculture Pass Through Entity Indiana Department of Education

Contact Person Responsible for Corrective Action: Brian L Christner

Contact Phone Number: 260-768-4404

Status of Audit Finding

After April 1, 2016 Westview did maintain time and effort logs for it Title II program.

Brian L Christner

Brian L Christner

Director of Finance

Title

2/6/18

Date

OTHER REPORTS

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.