

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF

CITY OF WESTFIELD  
HAMILTON COUNTY, INDIANA

January 1, 2016 to December 31, 2016



**FILED**  
12/06/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Cindy Gossard	01-01-16 to 12-31-19
Director of Public Works	Jeremy Lollar	01-01-16 to 12-31-18
Mayor	Andrew Cook	01-01-16 to 12-31-19
President of the Common Council	Chuck Lehman Jim Ake	01-01-16 to 12-31-16 01-01-17 to 12-31-18
President of the Board of Public Works and Safety	Andrew Cook	01-01-16 to 12-31-19



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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF WESTFIELD, HAMILTON COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of the City of Westfield (City), which comprises the financial position and results of operations for the year ended December 31, 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 City'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 City'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 City 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 City for the year ended December 31, 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 City for the year ended December 31, 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 City's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 City's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, 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 November 15, 2018, on our consideration of the City'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 City'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 City's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

November 15, 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 THE CITY OF WESTFIELD, HAMILTON 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 the City of Westfield (City), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement, and have issued our report thereon dated November 15, 2018, wherein we noted the City 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 City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001, that we consider to be a material weakness.

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

**City of Westfield's Response to Findings**

The City's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

**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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

November 15, 2018

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CITY OF WESTFIELD  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments			Cash and Investments 12-31-16
	01-01-16	Receipts	Disbursements	
General	\$ 5,532,153	\$ 18,751,401	\$ 16,253,053	\$ 8,030,501
Motor Vehicle Highway	1,036,374	1,765,448	1,135,746	1,666,076
Local Road And Street	572,988	464,853	286,118	751,723
Parks Programming/ Events	80,382	93,764	111,404	62,742
Emergency Medical Services/ Ambulanc	138,361	213,400	148,977	202,784
Rainy Day	1,000,000	1,239,014	-	2,239,014
LOIT Special Distribution	-	3,811,332	900,000	2,911,332
Cumulative Capital Development	381,685	795,415	844,425	332,675
Cumulative Capital Improvement	293,643	76,635	-	370,278
City Facade Improv Grant	1,208	10,000	4,457	6,751
Fire Donation Fund	5,000	-	-	5,000
Golf Cart Fund	8,842	2,000	308	10,534
Training Facility Center	94,884	64,550	38,530	120,904
IT Surplus City Equipment	14,245	2,885	-	17,130
Grand Junction TIF	627,804	1,055,379	851,612	831,571
2012 COIT Ban Construction	581,774	1,020,987	1,599,799	2,962
2012 COIT Ban Interest	313,750	-	313,750	-
Parks and Rec Donation	393	3,318	2,293	1,418
Invest MS Westfield 2012B Bond Fund	1	96,783	96,780	4
Main St TIF 2011B Debt Sv	200,488	182,275	96,778	285,985
Supplemental Reserve	8,149,013	3,697	1,732,933	6,419,777
Sports Campus Operating	(73,671)	4,714,046	4,413,927	226,448
Infrastructure Improvements	14,631,402	84,568	9,356,509	5,359,461
PERF Payroll	337	2,395,542	2,309,130	86,749
EMS	46,658	555,624	534,440	67,842
GO Bond 2015 Proceeds	25,000	-	25,000	-
Monon Trail 32-191 Grant	584	57,228	85,455	(27,643)
Park Bicentennial Grant	5,250	-	2,850	2,400
MPO Town Rd 156-166 Grant	77,080	90,920	110,590	57,410
Round 156- Springmill Grant	83,364	86,758	70,052	100,070
Round 161- Oakridge Grant	436,235	138,158	85,033	489,360
US 31 Project Grant	18,625	-	-	18,625
Monon Trail Grant 191-206th	138,641	349,238	206,256	281,623
Park DNR Grant - Urban Forestry	4,800	-	-	4,800
County Tourism Grant Service	(2,250)	6,930	-	4,680
146th St TIF	-	5,618	-	5,618
Gigabit Broadband TIF	-	114	114	-
Eagletown TIF 2016 DSR	-	354,118	-	354,118
Eagletown TIF 2016 Capital Projects	-	4,100,203	87,499	4,012,704
YAP	-	37,540	-	37,540
Safe Routes Grant - Park	-	54,555	38,236	16,319
GO Bond 2015 Property Tax	-	763,895	677,441	86,454
Cash w/ Fiscal Agent - 2016 COIT Bond Proceeds	-	19,340,000	19,340,000	-
Cash w/ Fiscal Agent - Land Purchase	-	11,700,334	11,700,334	-
MPO Intersection Lighting Grant	-	9,245	9,245	-
2016 GO Bond	-	2,046,733	1,793,181	253,552
Community Crossing Grant	-	-	1,239,887	(1,239,887)
SR32-216th TE Grant	-	76,044	181,500	(105,456)
CDBG-N Union Sidewalk Ext Grant	-	109,899	109,899	-
MPO 151st Culvert Protect Grant	-	17,580	24,979	(7,399)
MPO Intersec Sight Dist Improv Grant	-	2,753	7,350	(4,597)
MPO Curb Ramp Improve Grant	-	14,693	23,162	(8,469)
Fire Operation	4,790,028	8,346,025	7,870,093	5,265,960
Sports Park Grant Fund	945,910	-	945,910	-
Law Enforcement	356,819	154,504	168,625	342,698
Police Donation	2,784	6,556	6,590	2,750
Park Impact	602,747	1,076,409	1,230,354	448,802
Greenspace Beautification	2,430	-	-	2,430
Performance/ Maint	410,098	51,279	-	461,377
Leaf	2,249	1,343	3,592	-
Parks Rental Fees	44,399	11,240	1,533	54,106
Road & Street Improvement	1,964,729	2,832,499	1,762,060	3,035,168
Eastside Tif	660,957	1,801,335	1,816,437	645,855
Aurora Tif	24,309	6,362	-	30,671
Eagletown Tif	242,131	518,832	37,678	723,285
Bond #2 Debt Service	101,476	-	101,476	-
Go Bond 2005 Debt Service	178,256	469,254	446,598	200,912
Psb Lease Rental Pmt	112,549	618,768	546,000	185,317
Eastside Tif 2009 Dsr	615,000	-	-	615,000
Payroll	25,043	16,466,055	16,479,568	11,530
Stormwater	1,325,707	1,194,717	872,758	1,647,666
Trash	315,594	1,675,949	1,555,587	435,956
<b>Totals</b>	<b>\$ 47,148,258</b>	<b>\$ 111,996,599</b>	<b>\$ 110,693,891</b>	<b>\$ 48,450,966</b>

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

CITY OF WESTFIELD  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statement presents the financial information for the City.

**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:

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the City.

*Licenses and permits.* Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CITY OF WESTFIELD  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

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

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

CITY OF WESTFIELD  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. Interfund Transfers**

The City may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. 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 City. 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 City. 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 City 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 City 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 City 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.

CITY OF WESTFIELD  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

State statutes authorize the City 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 City 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 City 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 City 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

CITY OF WESTFIELD  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**B. 1977 Police Officers' and Firefighters' Pension and Disability Fund**

*Plan Description*

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52. The plan also provides for death and disability benefits.

INPRS 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*

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. Monon Trail 32-191 Grant, Community Crossing Grant, SR32-216th TE Grant, MPO 151st Culvert Protect Grant, MPO Intersec Sight Dist Improve Grant, and MPO Curb Ramp Improve Grant appear as negative cash balances. This is a result of being reimbursement grants. After reimbursements were received, the Community Crossing Grant and MPO 151st Culvert Protect Grant remain as negative cash balances of \$239,887 and \$2,479, respectively.

**Note 8. Holding Corporation**

The City has entered into a capital lease with Westfield Washington Township Public Safety Building Corp (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 City. The lessor has been determined to be a related-party of the City. Lease payments during 2016 totaled \$546,000.

CITY OF WESTFIELD  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 9. Subsequent Events**

On July 24, 2017, the Common Council approved Resolution 17-125 approving the issuance of Westfield Redevelopment District Tax Increment Refunding Revenue Bonds in the amount not to exceed \$6,300,000 to establish the East Side Economic Development Area.

On September 12, 2017, the Redevelopment Commission authorized the issuance and sale of local Option Income Tax Rental Revenue Bonds not to exceed \$27,000,000.

On September 27, 2017, the Board of Public Works and Safety approved Resolution 17-130 for bonds for storm water projects in the approximate amount of \$3,250,000.

On October 9, 2017, the Common Council approved Ordinance 17-36 approving the issuance and sale of bonds for the City for the purpose of procuring funds to pay for certain property including, but not limited to vehicles and other equipment, together with the incidental expenses in connection therewith and on account of the issuance of the bonds. These are not to exceed \$2,000,000.

On October 9, 2017, the Common Council approved Ordinance 17-42 approving the issuance of Storm Water District Revenue Bonds in the amount not to exceed \$3,250,000.

#### OTHER INFORMATION - UNAUDITED

The City's Annual Financial Report information 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 City's Annual Financial Report 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 City. It is presented as intended by the City.

CITY OF WESTFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	General	Motor Vehicle Highway	Local Road And Street	Parks Programming/ Events	Emergency Medical Services/ Ambulanc	Rainy Day
Cash and investments - beginning	\$ 5,532,153	\$ 1,036,374	\$ 572,988	\$ 80,382	\$ 138,361	\$ 1,000,000
Receipts:						
Taxes	7,594,685	469,906	-	-	-	-
Licenses and permits	1,707,261	152,066	-	-	-	-
Intergovernmental receipts	9,137,278	1,139,103	463,653	-	-	1,239,014
Charges for services	-	-	-	88,044	213,400	-
Fines and forfeits	194	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	311,983	4,373	1,200	5,720	-	-
Total receipts	18,751,401	1,765,448	464,853	93,764	213,400	1,239,014
Disbursements:						
Personal services	11,480,245	-	-	-	-	-
Supplies	175,136	429,692	-	-	72,556	-
Other services and charges	4,262,646	499,647	223,051	9,604	62,080	-
Debt service - principal and interest	-	46,589	-	-	-	-
Capital outlay	333,213	159,642	53,173	-	14,341	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	1,813	176	9,894	101,800	-	-
Total disbursements	16,253,053	1,135,746	286,118	111,404	148,977	-
Excess (deficiency) of receipts over disbursements	2,498,348	629,702	178,735	(17,640)	64,423	1,239,014
Cash and investments - ending	\$ 8,030,501	\$ 1,666,076	\$ 751,723	\$ 62,742	\$ 202,784	\$ 2,239,014

CITY OF WESTFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LOIT Special Distribution	Cumulative Capital Development	Cumulative Capital Improvement	City Facade Improv Grant	Fire Donation Fund	Golf Cart Fund
Cash and investments - beginning	\$ -	\$ 381,685	\$ 293,643	\$ 1,208	\$ 5,000	\$ 8,842
Receipts:						
Taxes	-	751,831	-	-	-	-
Licenses and permits	-	-	-	-	-	2,000
Intergovernmental receipts	3,717,041	43,584	76,635	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	94,291	-	-	10,000	-	-
Total receipts	<u>3,811,332</u>	<u>795,415</u>	<u>76,635</u>	<u>10,000</u>	<u>-</u>	<u>2,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	308
Other services and charges	-	-	-	4,457	-	-
Debt service - principal and interest	-	844,425	-	-	-	-
Capital outlay	900,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>900,000</u>	<u>844,425</u>	<u>-</u>	<u>4,457</u>	<u>-</u>	<u>308</u>
Excess (deficiency) of receipts over disbursements	<u>2,911,332</u>	<u>(49,010)</u>	<u>76,635</u>	<u>5,543</u>	<u>-</u>	<u>1,692</u>
Cash and investments - ending	<u>\$ 2,911,332</u>	<u>\$ 332,675</u>	<u>\$ 370,278</u>	<u>\$ 6,751</u>	<u>\$ 5,000</u>	<u>\$ 10,534</u>

CITY OF WESTFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Training Facility Center	IT Surplus City Equipment	Grand Junction TIF	2012 COIT Ban Construction	2012 COIT Ban Interest	Parks and Rec Donation
Cash and investments - beginning	\$ 94,884	\$ 14,245	\$ 627,804	\$ 581,774	\$ 313,750	\$ 393
Receipts:						
Taxes	-	-	1,030,286	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	64,550	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	2,885	25,093	1,020,987	-	3,318
Total receipts	64,550	2,885	1,055,379	1,020,987	-	3,318
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	241	-	-	-	-	-
Other services and charges	36,061	-	428,158	-	-	-
Debt service - principal and interest	-	-	-	-	313,750	-
Capital outlay	-	-	423,454	-	-	2,293
Utility operating expenses	-	-	-	-	-	-
Other disbursements	2,228	-	-	1,599,799	-	-
Total disbursements	38,530	-	851,612	1,599,799	313,750	2,293
Excess (deficiency) of receipts over disbursements	26,020	2,885	203,767	(578,812)	(313,750)	1,025
Cash and investments - ending	\$ 120,904	\$ 17,130	\$ 831,571	\$ 2,962	\$ -	\$ 1,418

CITY OF WESTFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Invest MS Westfield 2012B Bond Fund	Main St TIF 2011B Debt Sv	Supplemental Reserve	Sports Campus Operating	Infrastructure Improvements	PERF Payroll
Cash and investments - beginning	\$ 1	\$ 200,488	\$ 8,149,013	\$ (73,671)	\$ 14,631,402	\$ 337
Receipts:						
Taxes	-	182,275	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	2,881,758	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	96,783	-	3,697	1,832,288	84,568	2,395,542
Total receipts	96,783	182,275	3,697	4,714,046	84,568	2,395,542
Disbursements:						
Personal services	-	-	245,810	-	-	-
Supplies	-	-	16,165	121,111	-	-
Other services and charges	-	-	34,993	2,535,484	-	-
Debt service - principal and interest	96,780	-	482,041	-	-	-
Capital outlay	-	-	951,035	1,619,717	9,312,862	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	96,778	2,889	137,615	43,647	2,309,130
Total disbursements	96,780	96,778	1,732,933	4,413,927	9,356,509	2,309,130
Excess (deficiency) of receipts over disbursements	3	85,497	(1,729,236)	300,119	(9,271,941)	86,412
Cash and investments - ending	\$ 4	\$ 285,985	\$ 6,419,777	\$ 226,448	\$ 5,359,461	\$ 86,749

CITY OF WESTFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	EMS	GO Bond 2015 Proceeds	Monon Trail 32-191 Grant	Park Bicentennial Grant	MPO Town Rd 156-166 Grant	Round 156- Springmill Grant
Cash and investments - beginning	\$ 46,658	\$ 25,000	\$ 584	\$ 5,250	\$ 77,080	\$ 83,364
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	57,228	-	90,920	86,758
Charges for services	555,624	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	555,624	-	57,228	-	90,920	86,758
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	25,000	85,455	2,850	110,590	70,052
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	534,440	-	-	-	-	-
Total disbursements	534,440	25,000	85,455	2,850	110,590	70,052
Excess (deficiency) of receipts over disbursements	21,184	(25,000)	(28,227)	(2,850)	(19,670)	16,706
Cash and investments - ending	\$ 67,842	\$ -	\$ (27,643)	\$ 2,400	\$ 57,410	\$ 100,070

CITY OF WESTFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Round 161- Oakridge Grant	US 31 Project Grant	Monon Trail Grant 191-206th	Park DNR Grant - Urban Forestry	County Tourism Grant Service	146th St TIF
Cash and investments - beginning	\$ 436,235	\$ 18,625	\$ 138,641	\$ 4,800	\$ (2,250)	\$ -
Receipts:						
Taxes	-	-	-	-	-	5,618
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	138,158	-	349,238	-	4,680	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	2,250	-
Total receipts	138,158	-	349,238	-	6,930	5,618
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	85,033	-	206,256	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	85,033	-	206,256	-	-	-
Excess (deficiency) of receipts over disbursements	53,125	-	142,982	-	6,930	5,618
Cash and investments - ending	\$ 489,360	\$ 18,625	\$ 281,623	\$ 4,800	\$ 4,680	\$ 5,618

CITY OF WESTFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Gigabit Broadband TIF	Eagletown TIF 2016 DSR	Eagletown TIF 2016 Capital Projects	YAP	Safe Routes Grant - Park	GO Bond 2015 Property Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	114	-	-	-	-	730,790
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	54,555	33,105
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	354,118	4,100,203	37,540	-	-
<b>Total receipts</b>	<b>114</b>	<b>354,118</b>	<b>4,100,203</b>	<b>37,540</b>	<b>54,555</b>	<b>763,895</b>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	87,499	-	38,236	-
Debt service - principal and interest	114	-	-	-	-	677,441
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
<b>Total disbursements</b>	<b>114</b>	<b>-</b>	<b>87,499</b>	<b>-</b>	<b>38,236</b>	<b>677,441</b>
Excess (deficiency) of receipts over disbursements	-	354,118	4,012,704	37,540	16,319	86,454
Cash and investments - ending	\$ -	\$ 354,118	\$ 4,012,704	\$ 37,540	\$ 16,319	\$ 86,454

CITY OF WESTFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Cash w/ Fiscal Agent - 2016 COIT Bond Proceeds	Cash w/ Fiscal Agent - Land Purchase	MPO Intersection Lighting Grant	2016 GO Bond	Community Crossing Grant	SR32-216th TE Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,245	-	-	76,044
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	19,340,000	11,700,334	-	2,046,733	-	-
Total receipts	19,340,000	11,700,334	9,245	2,046,733	-	76,044
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	227,109	-	9,245	67,500	1,239,887	181,500
Debt service - principal and interest	19,112,891	482,247	-	912,931	-	-
Capital outlay	-	11,218,087	-	812,750	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	19,340,000	11,700,334	9,245	1,793,181	1,239,887	181,500
Excess (deficiency) of receipts over disbursements	-	-	-	253,552	(1,239,887)	(105,456)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 253,552	\$ (1,239,887)	\$ (105,456)

CITY OF WESTFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CDBG-N Union Sidewalk Ext Grant	MPO 151st Culvert Protect Grant	MPO Intersec Sight Dist Improv Grant	MPO Curb Ramp Improve Grant	Fire Operation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,790,028
Receipts:					
Taxes	-	-	-	-	3,243,035
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	109,899	17,580	2,753	14,693	4,075,714
Charges for services	-	-	-	-	1,015,139
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	12,137
Total receipts	<u>109,899</u>	<u>17,580</u>	<u>2,753</u>	<u>14,693</u>	<u>8,346,025</u>
Disbursements:					
Personal services	-	-	-	-	7,126,708
Supplies	-	-	-	-	89,266
Other services and charges	109,899	24,979	7,350	23,162	622,142
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	31,977
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>109,899</u>	<u>24,979</u>	<u>7,350</u>	<u>23,162</u>	<u>7,870,093</u>
Excess (deficiency) of receipts over disbursements	-	(7,399)	(4,597)	(8,469)	475,932
Cash and investments - ending	<u>\$ -</u>	<u>\$ (7,399)</u>	<u>\$ (4,597)</u>	<u>\$ (8,469)</u>	<u>\$ 5,265,960</u>

CITY OF WESTFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sports Park Grant Fund	Law Enforcement	Police Donation	Park Impact	Greenspace Beautification
Cash and investments - beginning	\$ 945,910	\$ 356,819	\$ 2,784	\$ 602,747	\$ 2,430
Receipts:					
Taxes	-	43,479	-	-	-
Licenses and permits	-	33,827	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	1,076,409	-
Fines and forfeits	-	74,591	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	2,607	6,556	-	-
Total receipts	-	154,504	6,556	1,076,409	-
Disbursements:					
Personal services	-	4,524	-	-	-
Supplies	-	2,884	-	-	-
Other services and charges	-	116,096	-	1,161,652	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	945,910	45,121	-	68,702	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	6,590	-	-
Total disbursements	945,910	168,625	6,590	1,230,354	-
Excess (deficiency) of receipts over disbursements	(945,910)	(14,121)	(34)	(153,945)	-
Cash and investments - ending	\$ -	\$ 342,698	\$ 2,750	\$ 448,802	\$ 2,430

CITY OF WESTFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Performance/ Maint	Leaf	Parks Rental Fees	Road & Street Improvement	Eastside Tif
Cash and investments - beginning	\$ 410,098	\$ 2,249	\$ 44,399	\$ 1,964,729	\$ 660,957
Receipts:					
Taxes	-	-	-	-	1,801,335
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	51,279	-	11,240	2,832,499	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	1,343	-	-	-
Total receipts	51,279	1,343	11,240	2,832,499	1,801,335
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,533	1,762,060	14,095
Debt service - principal and interest	-	-	-	-	1,802,342
Capital outlay	-	3,592	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,592	1,533	1,762,060	1,816,437
Excess (deficiency) of receipts over disbursements	51,279	(2,249)	9,707	1,070,439	(15,102)
Cash and investments - ending	\$ 461,377	\$ -	\$ 54,106	\$ 3,035,168	\$ 645,855

CITY OF WESTFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Aurora Tif	Eagletown Tif	Bond #2 Debt Service	Go Bond 2005 Debt Service	Psb Lease Rental Pmt
Cash and investments - beginning	\$ 24,309	\$ 242,131	\$ 101,476	\$ 178,256	\$ 112,549
Receipts:					
Taxes	6,362	518,832	-	448,946	486,337
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	20,308	30,955
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	101,476
Total receipts	<u>6,362</u>	<u>518,832</u>	<u>-</u>	<u>469,254</u>	<u>618,768</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	37,678	-	-	-
Debt service - principal and interest	-	-	-	446,098	543,115
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	101,476	500	2,885
Total disbursements	<u>-</u>	<u>37,678</u>	<u>101,476</u>	<u>446,598</u>	<u>546,000</u>
Excess (deficiency) of receipts over disbursements	<u>6,362</u>	<u>481,154</u>	<u>(101,476)</u>	<u>22,656</u>	<u>72,768</u>
Cash and investments - ending	<u>\$ 30,671</u>	<u>\$ 723,285</u>	<u>\$ -</u>	<u>\$ 200,912</u>	<u>\$ 185,317</u>

CITY OF WESTFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Eastside Tif 2009 Dsr	Payroll	Stormwater	Trash	Totals
Cash and investments - beginning	\$ 615,000	\$ 25,043	\$ 1,325,707	\$ 315,594	\$ 47,148,258
Receipts:					
Taxes	-	-	-	-	17,313,831
Licenses and permits	-	-	-	-	1,895,154
Intergovernmental receipts	-	-	-	-	20,988,141
Charges for services	-	-	-	-	8,789,942
Fines and forfeits	-	-	-	-	74,785
Utility fees	-	-	1,134,646	1,623,027	2,757,673
Penalties	-	-	40,320	48,312	88,632
Other receipts	-	16,466,055	19,751	4,610	60,088,441
Total receipts	-	16,466,055	1,194,717	1,675,949	111,996,599
Disbursements:					
Personal services	-	-	304,435	-	19,161,722
Supplies	-	-	-	-	907,359
Other services and charges	-	-	-	-	14,413,039
Debt service - principal and interest	-	-	-	-	25,760,764
Capital outlay	-	-	93,791	-	26,989,660
Utility operating expenses	-	-	440,130	1,546,741	1,986,871
Other disbursements	-	16,479,568	34,402	8,846	21,474,476
Total disbursements	-	16,479,568	872,758	1,555,587	110,693,891
Excess (deficiency) of receipts over disbursements	-	(13,513)	321,959	120,362	1,302,708
Cash and investments - ending	\$ 615,000	\$ 11,530	\$ 1,647,666	\$ 435,956	\$ 48,450,966

CITY OF WESTFIELD  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Stormwater	\$ -	\$ 525,487
Governmental activities	<u>10,546</u>	<u>1,459,653</u>
Totals	<u>\$ 10,546</u>	<u>\$ 1,985,140</u>

CITY OF WESTFIELD  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Huntington Bank	2 Kenworth Dump Trucks	\$ 23,295	6/621/2010	6/621/2017
Westfield Washington Township Public Safety Building Corp	Public Safety Building	548,500	7/705/2014	1/105/2021
Capital One Public Funding	Turf for Grand Sports Park Campus Project	<u>844,425</u>	7/703/2013	7/710/2023
Total of annual lease payments		<u>\$ 1,416,220</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2005 Bonds - Park Improvements and IT Upgrades	\$ 665,000	\$ 455,906
General obligation bonds	General Obligation Bonds Series 2015 - Equipment purchases	1,350,000	685,642
General obligation bonds	General Obligation Bonds Series 2016 - Vehicles/equipment purchases	2,000,000	246,762
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2012B - Road Project	1,455,000	100,176
Revenue bonds	2016 COIT Lease Rental Bonds - redeemed 2011/2012 BAN's & land acquisition	30,265,000	1,926,817
Revenue bonds	2016 Tax Increment Bonds - Road improvements	4,515,000	173,631
Revenue bonds	2009 Tax Increment Bonds - East Side Economic Development	5,505,000	609,840
Notes and loans payable	2013 COIT Tax Bond Anticipation Notes - Grand Sports Park Campus Project	25,000,000	627,500
Notes and loans payable	2013 INDOT Bridge Loan - 156st Street Bridge	2,864,754	472,582
Notes and Loans Payable	Indiana 4.50% Senior Secured Note- Construction of Event Center at Grand Park	<u>26,650,000</u>	<u>1,786,528</u>
Totals		<u>\$ 100,269,754</u>	<u>\$ 7,085,384</u>

CITY OF WESTFIELD  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 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.

	Ending Balance
Governmental activities:	
Land	\$ 16,188,960
Infrastructure	1,114,872
Buildings	16,614,444
Improvements other than buildings	40,747,618
Machinery, equipment, and vehicles	18,426,635
Construction in progress	<u>1,603,617</u>
Total governmental activities	<u>94,696,146</u>
Stormwater:	
Improvements other than buildings	20,176,939
Machinery, equipment, and vehicles	<u>6,945</u>
Total Stormwater	<u>20,183,884</u>
Total capital assets	<u>\$ 114,880,030</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 THE CITY OF WESTFIELD, HAMILTON COUNTY, INDIANA

**Report on Compliance for the Major Federal Program**

We have audited the City of Westfield's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2016. The City'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the City'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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 City'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 City's compliance.

***Opinion on the Major Federal Program***

In our opinion, the City 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 year ended December 31, 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 City 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 City'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 the Uniform Guidance, 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 City'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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2016-002, that we consider to be a material weakness.

The City's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

November 15, 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 City. The schedule and notes are presented as intended by the City.

CITY OF WESTFIELD  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 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	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants CDBG - North Union Street Sidewalk	Hamilton County	14.218	1412050	\$ -	\$ 109,899
Total - CDBG - State-Administered CDBG Cluster				-	109,899
Total - Department of Housing and Urban Development				-	109,899
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction					
161st and Oak Ridge RAB	Indiana Department of Transportation	20.205	1173100	-	138,158
Monon Trail 6 CE		20.205	1173079	-	57,228
Towne Road Improvements		20.205	1400864	-	90,920
Monon Trail 7 RW		20.205	1173193	-	349,238
156th and Spring Mill RAB		20.205	1173468	-	86,758
Monon Trail 6/7 PE		20.205	900029	-	76,044
Safe Routes to School		20.205	1298498	-	54,555
151st Street Culvert		20.205	1500431	-	17,580
HSIP Lighting		20.205	1500429	-	9,245
HSIP ISD		20.205	1500430	-	2,753
HSIP Curb Ramps		20.205	1500428	-	14,693
Total - Highway Planning and Construction				-	897,172
Total - Highway Planning and Construction Cluster				-	897,172
Total - Department of Transportation				-	897,172
Total federal awards expended				\$ -	\$ 1,007,071

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

CITY OF WESTFIELD  
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 City under programs of the federal government for the year ended December 31, 2016. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the City, it is not intended to and does not present the financial position of the City.

**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 the Uniform Guidance, 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. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF WESTFIELD  
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 weaknesses identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Program and type of auditor's report issued on compliance for it:

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
Highway Planning and Construction Cluster	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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

**Section II - Financial Statement Findings**

**FINDING 2016-001**

Subject: Financial Transactions and Reporting  
Audit Finding: Material Weakness

*Condition*

There were several deficiencies in the internal control system of the City related to financial transactions and reporting. The City had not established controls to ensure documented reviews related to receipts, disbursements, federal transactions, and reporting.

1. A financial consultant prepared and entered the cash and investment balances, receipts, and disbursements in the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source for the City's financial statement, without a documented review or oversight prior to submission.

CITY OF WESTFIELD  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2. On a monthly basis, the departments were expected to review amounts received to and disbursed from their funds, including federal transactions, to ensure that the amounts were posted to the correct fund. The City did not have documentation to support the departments' review of these transactions.
3. The City's Customer Service Center prepared daily collection reports, which were reviewed by the Clerk-Treasurer; however, the review was not documented.

*Context*

The lack of documented controls was a systemic issue, which occurred throughout the audit period.

*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. . . ."

*Cause*

Management had not established a proper system of internal control over financial transactions and reporting.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the City's management establish a system of internal controls, including segregation of duties, related to financial transactions and reporting.

*Views of Responsible Officials*

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

CITY OF WESTFIELD  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2016-002**

Subject: Highway Planning and Construction Cluster - Internal Controls

Federal Agency: Department of Transportation

Federal Programs: Highway Planning and Construction Cluster

CFDA Numbers: 20.205

Federal Award Numbers and Years (or Other Identifying Numbers): 1173100, 1173079, 1400864,  
1173193, 1173468, 900029,  
1298498, 1500431, 1500429,  
1500430, 1500428

Pass-Through Entity: Indiana Department of Transportation

Compliance Requirements: Cash Management; Matching, Level of Effort,  
Earmarking; Period of Performance

Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-002.

*Condition*

An effective internal control system was not in place at the City in order to ensure compliance with requirements related to the grant agreement and the Cash Management; Matching, Level of Effort, Earmarking; and Period of Performance compliance requirements.

*Cash Management*

The City did not review expenditures to ensure that federal funds were expended prior to claiming reimbursement.

*Matching*

Project expenditures and reports were not reviewed to ensure that the federal match was met.

*Period of Performance*

The City did not review expenditures to ensure that federal funds were expended within the period of performance.

*Context*

The lack of controls was a systemic issue, which occurred throughout the audit period.

CITY OF WESTFIELD  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

Management had not developed a system of internal controls to ensure compliance with the Cash Management; Matching, Level of Effort, Earmarking; and Period of Performance compliance requirements.

*Effect*

The failure to establish an effective internal control system placed the City at risk of noncompliance with the grant agreement and the Cash Management; Matching, Level of Effort, Earmarking; and Period of Performance compliance requirements.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the City's management establish controls to ensure compliance with the grant agreement and the Cash Management; Matching, Level of Effort, Earmarking; and Period of Performance compliance requirements.

*Views of Responsible Officials*

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

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#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the City. The documents are presented as intended by the City.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**Mayor**  
Andy Cook

**City Council**  
Jim Ake  
Steven Hoover  
Robert L. Horkay  
Chuck Lehman  
Robert J. Smith  
Cindy L. Spoljaric  
Robert W. Stokes

**Clerk Treasurer**  
Cindy J. Gossard

FINDING 2015-001  
Fiscal year in which the finding initially occurred: 2015  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
N/A  
Contact Person Responsible for Corrective Action: Cindy Gossard  
Contact Phone Number: 317-804-3026

Status of Audit Finding: We are still in the process of developing a procedure to correct the control, and we implemented and fixed non-compliance in 2016

A handwritten signature in cursive script that reads "Cindy Gossard".

(Signature)

A handwritten title in cursive script that reads "Clerk Treasurer".

(Title)

A handwritten date in cursive script that reads "Nov 6, 2018".

(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

**Clerk Treasurer's Office**

(317) 804-3020 office  
(317) 804-3024 fax

130 Penn Street  
Westfield, IN 46074  
**westfield.in.gov**



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**Mayor**

Andy Cook

**City Council**

Jim Ake  
Steven Hoover  
Robert L. Horkay  
Chuck Lehman  
Robert J. Smith  
Cindy L. Spoljaric  
Robert W. Stokes

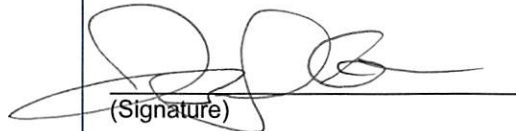
**Clerk Treasurer**

Cindy J. Gossard

**FINDING 2015-002**

Fiscal year in which the finding initially occurred: 2015  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Indiana Department of Transportation  
Contact Person Responsible for Corrective Action: Jeremy Lollar  
Contact Phone Number: 317-804-3195

Status of Audit Finding: We are still in the process of developing a procedure to correct the control finding



(Signature)

Director of Public Works  
(Title)

11/5/18  
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

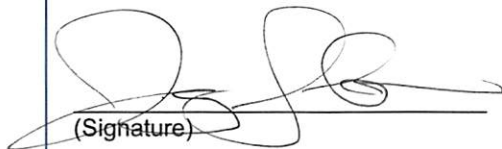
**Mayor**  
Andy Cook

**City Council**  
Jim Ake  
Steven Hoover  
Robert L. Horkay  
Chuck Lehman  
Robert J. Smith  
Cindy L. Spoljaric  
Robert W. Stokes

**Clerk Treasurer**  
Cindy J. Gossard

**FINDING 2015-003**  
Fiscal year in which the finding initially occurred: 2015  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Indiana Department of Transportation  
Compliance Requirement: Equipment and Real Property Management  
Contact Person Responsible for Corrective Action: Jeremy Lollar  
Contact Phone Number: 317-804-3195

Status of Audit Finding: Compliance was placed and correction completed after last audit 2015



(Signature)

Director of Public Works  
(Title)

11/5/18  
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

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130 Penn Street  
Westfield, IN 46074  
**westfield.in.gov**

November 8, 2018

**Mayor**  
Andy Cook

**City Council**  
Jim Ake  
Steven Hoover  
Robert L. Horkay  
Chuck Lehman  
Robert J. Smith  
Cindy L. Spoljaric  
Robert W. Stokes

**Clerk Treasurer**  
Cindy J. Gossard

## CORRECTIVE ACTION PLAN

### FINDING 2016-001

Contact person Responsible for Corrective: Action: Cindy Gossard  
Contact Phone Number: 317-557-9451

Views of Responsible Official: Agree

#### Description of Corrective Action Plan:

1. We will prepare and initial a form to indicate the Gateway entries have been reviewed and approved.
2. We will prepare and initial a form for the Department heads to indicate their review of their departments transactions
3. This has been corrected as of February 2018. The Clerk's office initials the daily collections report

Anticipated Completion Date: The above deficiencies will be corrected and in place by December 2018

Signature: Cindy Gossard  
Title: Clerk Treasurer  
Date: Nov 8, 2018

#### Clerk Treasurer's Office

(317) 804-3020 office  
(317) 804-3024 fax

130 Penn Street  
Westfield, IN 46074  
[westfield.in.gov](http://westfield.in.gov)



**Mayor**  
Andy Cook

**City Council**  
Jim Ake  
Steven Hoover  
Robert L. Horkay  
Chuck Lehman  
Robert J. Smith  
Cindy L. Spoljaric  
Robert W. Stokes

**Clerk Treasurer**  
Cindy J. Gossard

## CORRECTIVE ACTION PLAN

**FINDING 2016-002 (Auditor Assigned Reference Number)**

Contact person Responsible for Corrective Action: Jeremy Lollar  
Contact Phone Number: 317-710-4783

Views of Responsible Official: Agree

Description of Corrective Action Plan:

Public Works will develop a process that addresses cash management, matching, and period of performance as it pertain to highway planning and construction grants. This process will address the internal controls process associated with management of these grants.

Anticipated Completion Date: 1/1/2019

A handwritten signature in black ink, appearing to read "Jeremy Lollar", is written over a horizontal line.

Jeremy Lollar  
Director of Public Works

Date: 11/8/2018

Clerk Treasurer's Office

(317) 804-3020 office  
(317) 804-3024 fax

130 Penn Street  
Westfield, IN 46074  
[westfield.in.gov](http://westfield.in.gov)

#### OTHER REPORTS

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