



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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March 16, 2023

To: The Officials of the Culver Community School Corporation  
Culver Community School Corporation  
700 School St.  
Culver, IN 46511

This report is supplemental to the audit report of Culver Community School Corporation (the School Corporation), for the period July 1, 2019 to June 30, 2021. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the School Corporation. It should be read in conjunction with the financial statement audit report of the School Corporation, which provides an opinion on the School Corporation's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the School Corporation and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for Culver Community School Corporation prepared by Crowe LLP, Independent Public Accountants, for the period July 1, 2019 to June 30, 2021. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the findings in the report on page 3.

The report is filed with this letter in our office as a matter of public record.

Handwritten signature of Tammy R. White in black ink.

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF**  
CULVER COMMUNITY SCHOOLS CORPORATION  
Marshall County, Indiana  
July 1, 2019 to June 30, 2021

CULVER COMMUNITY SCHOOLS CORPORATION

Marshall County, Indiana  
July 1, 2019 to June 30, 2021

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CULVER COMMUNITY SCHOOLS CORPORATION  
SCHEDULE OF OFFICIALS  
July 1, 2019 to June 30, 2021

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Casey Howard	07-01-19 to 06-30-21
Superintendent of Schools	Karen Shuman	07-01-19 to 06-30-21
President of the School Board	Jack L. Jones	01-01-18 to 12-31-20
	Theresa Thompson	01-01-20 to 12-31-21

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Culver Community Schools Corporation

We have examined the Culver Community Schools Corporation ("School Corporation") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* during the period July 1, 2019 to June 30, 2021. Management of the School Corporation is responsible for the School Corporation's compliance with the specified requirements. Our responsibility is to express an opinion on the School Corporation's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the School Corporation complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the School Corporation complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

Our examination does not provide a legal determination on the School Corporation's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations* applicable to the School Corporation during the period July 1, 2019 to June 30, 2021, as described in items 2021-001 and 2021-002 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the School Corporation complied, in all material respects, with the aforementioned requirements during the period July 1, 2019 to June 30, 2021.

  
Crowe LLP

Indianapolis, Indiana  
March 7, 2023

CULVER COMMUNITY SCHOOLS CORPORATION  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
July 1, 2019 to June 30, 2021

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**FINDING 2021-001: ANNUAL GATEWAY UPLOADS**

**Criteria:** The Indiana State Board of Accounts (SBOA) Directive 2018-1 states in part, " Beginning with July 2018 files, which will be due September 15, 2018, all cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients.

The following files and governmental unit information are required to be uploaded annually by all units:

- Detail of Receipt Activity
- Detail of Disbursement Activity
- Approved Salary Schedule for Noncertified Employees and Amendments
- Annual Vendor History Report
- Annual Funds Ledger
- Annual Payroll History Report
- School Lunch Prepaid Account Balance Report

**Condition:** During our examination procedures, we noted only the Annual Vendor History Report was uploaded to Gateway. We recommend the School Corporation upload all required documents to Gateway.

**FINDING 2021-002: PREPAID SCHOOL MEAL ACCOUNTS**

**Criteria:** Prepaid school meals should not be considered income to the child nutrition program until students are charged a meal to their account. When a student deposits money into their school account the balance of their individual account it should not be included in Fund 800 School Lunch. The school should have a clearing account with the fund number 8400 Prepaid School Lunch Accounts, which is included in Chapter 5 of the State Board of Accounts Uniform Compliance Guidelines for Indiana Public School Corporations. The student deposits for school meals into their account should be recorded to fund 8400 using receipt account 1630 Special Functions. Once the student is charged meals, disburse that amount using expenditure account 31900 Other Food Services from fund 8400 and receipt this into fund 800 using the Food and Serviced receipt accounts 1611-1623 at the time established in a written policy to ensure accurate monthly reporting. The receipt at this point is considered program income and should be reported as such.

It is also a requirement that the balance of fund 8400 to be reconciled on a monthly basis to the individual meal accounts. (The School Bulletin and Uniform Compliance Guidelines, February 2019).

**Condition:** The School Corporation utilizes Fund 9800 to track prepaid meal balances for students. A monthly reconciliation between Fund 9800, Prepaid Meals fund, and the detailed records by student from the subsidiary ledger was not presented for the audit. At June 30, 2020, the funds ledger presented a balance of \$33,513. At June 30, 2021, the funds ledger presented a balance of \$38,249. We recommend a reconciliation be performed monthly to compare the funds ledger to the subsidiary ledger and investigate any material variances to determine if adjustments are needed.

CULVER COMMUNITY SCHOOLS CORPORATION  
EXIT CONFERENCE  
July 1, 2019 to June 30, 2021

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The contents of this report were discussed on March 7, 2023 with Casey Howard, Treasurer, Karen Shuman, Superintendent, and Mike Pazin, School Board Vice President.