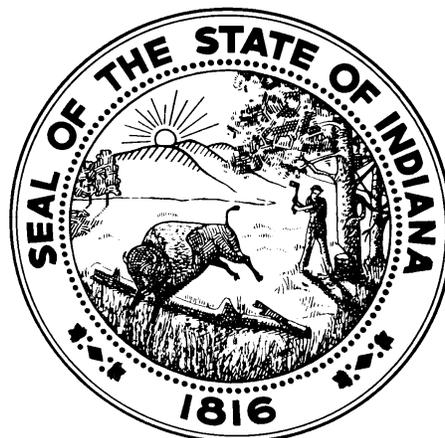


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF

OPTIONS ALTERNATIVE SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
CLARK COUNTY, INDIANA

July 1, 2003 to February 29, 2008



FILED

11/20/2008

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SCHOOL OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Extra-Curricular Treasurer	JoAnn Peart	07-01-03 to 06-30-09
Principal	John Buckwalter Gary Green	07-01-03 to 08-02-05 08-03-05 to 06-30-09
School Corporation Treasurer	Michael F. Hodgson	07-01-03 to 06-30-09
Superintendent of Schools	Dr. Thomas W. Rohr Dr. Tony Bennett	07-01-03 to 06-30-07 07-01-07 to 06-30-09
President of the School Board	Charles Gregory Robert McEwen William Halter Robbie Valentine Robert McEwen	07-01-03 to 06-30-04 07-01-04 to 06-30-05 07-01-05 to 06-30-06 07-01-06 to 06-30-07 07-01-07 to 06-30-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GREATER CLARK COUNTY SCHOOL CORPORATION, CLARK COUNTY

We have audited the records of the Options Alternative School Extra-Curricular Account for the period from July 1, 2003 to February 29, 2008, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments.

STATE BOARD OF ACCOUNTS

August 6, 2008

OPTIONS ALTERNATIVE SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS

The accounting system prescribed by the State Board of Accounts was not utilized by the Options Alternative School (School). The following prescribed forms were either not used or were not used correctly to account for the financial activity of the School for the period July 1, 2003 to February 29, 2008:

1. The School did not maintain a financial ledger using Form SA-6, Extra-Curricular Ledger, nor was an alternative approved ledger form in use during the periods July 1, 2003 to June 30, 2005 and July 1, 2007 to February 29, 2008. An alternative approved financial ledger was in use for the period July 1, 2005 to June 30, 2006; however, the record was incomplete and did not reflect all financial activity.

Indiana Code 20-41-1-3(a) states in part: "A person who has charge of the collection, custody, and disbursement of funds collected and expended to pay expenses incurred in conducting any athletic, social, or other school function, the cost of which is not paid from public funds, shall: . . . keep an accurate account of all money received and expended . . ."

2. The School did not use prescribed forms required to provide an annual financial reporting of the School's activity or provide an alternative financial report for the periods July 1, 2003 to June 30, 2005 and July 1, 2006 to June 30, 2007. Forms SA5-1 to SA5-4 inclusive have been prescribed by the State Board of Accounts for compiling the report. The report filed for the period July 1, 2005 to June 30, 2006 was not reflective of financial activity that occurred and was incomplete.

Indiana Code 20-5-7-2 (now IC 20-41-1) states in part: "The treasurer shall keep an accurate account of all money so received by the collecting authority and expended, showing the sources of all receipts and the purposes for which the money was expended and the balance on hand, and a copy of such report shall be filed with the township trustee, board of school trustees, or board of school commissioners, within two (2) weeks after the close of each school year together with all records and files of such extracurricular activities." and (d) "A copy of such report is to be filed with and kept by the . . . superintendent."

Indiana Code 20-41-1-3(a) states in part: "A person who has charge of the collection, custody, and disbursement of funds collected and expended to pay expenses incurred in conducting any athletic, social, or other school function, the cost of which is not paid from public funds, shall . . . (2) file a copy of the account with . . . board of school trustees . . . within two (2) weeks after the close of each school year."

The superintendent of the school corporation should see that each extra-curricular treasurer and principal completes and files the report in accordance with the law. (The School Administrator and Uniform Compliance Guidelines, Volume 146, June 1999)

OPTIONS ALTERNATIVE SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

3. Form SA-7, Claim for Payment, was not used to support and document disbursements made.

Signatures are required by the person authorized to purchase and the person acknowledging the receipt of the good or services. Additionally, the extra-curricular treasurer is to sign the required certification on the form SA-7. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

4. Prescribed form SA-2, Check and Register of Checks, was not used. Counter checks received from the bank and generic checks ordered from the bank were used.

Indiana Code 20-41-1-7(a) states in part: "The treasurer has charge of the custody and disbursements of any funds collected by a collecting authority and expended to pay expenses:

- (1) approved by the principal or teacher in charge of the school;"

Payments may be made only upon approval by the principal or teacher in charge of the school. As a method of internal control, we recommended that the appointed treasurer be someone other than the principal of the school so that the principal may countersign all extra-curricular checks as a means of showing approval of the expenditure. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 1)

5. Receipts were not issued for all monies received and when receipts were issued the prescribed receipt form, SA-3, Receipt and Register of Receipts, was not used. The receipt form in use was a generic receipt form purchased at a local store and did not provide for the proper accounting of all receipt numbers as there would not be continuous sequential numbering of receipts.

Without receipts to identify the source and nature of the receipt we could not determine if all monies received were receipted to the proper fund and used for the intended purpose.

The receipt is to be issued for any and all money received. A separate receipt shall be issued for each amount of money received. The duplicate serves as a register of receipts from which all receipts are posted to the proper activity funds and the control account. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

Indiana Code 20-41-1-4(a) states in part: "All forms and records for keeping the accounts of the extracurricular activities in school corporations shall be prescribed or approved by the state board of accounts. . . ."

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

OPTIONS ALTERNATIVE SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

BANK RECONCILIATIONS NOT PERFORMED

A reconciliation of the depository account balance with the record balance was not performed for the period July 1, 2003 to February 29, 2008.

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

CHECKS PAYABLE TO "CASH"

JoAnn Peart, Extra-Curricular Treasurer, wrote checks payable to "cash" totaling \$2,644. The checks were endorsed by JoAnn Peart. The following is a schedule of checks written payable to "Cash" less lunch repayments:

<u>Check Number</u>	<u>Date</u>	<u>Amount</u>
97	12-05-03	\$ 200
99	12-15-03	50
100	12-19-03	200
Bank counter check	01-12-04	200
214	01-25-05	200
220	03-01-05	500
Bank counter check	05-06-05	35
Bank counter check	05-17-05	35
Bank counter check	06-02-05	80
Bank counter check	07-25-05	90
Bank counter check	08-26-05	140
229	09-09-05	50
Bank counter check	03-15-06	40
230	08-24-06	800
Bank counter check	11-02-07	<u>24</u>
		2,644
Credit for lunch repayments		<u>(45)</u>
Total		<u>\$ 2,599</u>

The following is additional information regarding the above checks:

1. No supporting documentation was on file to show how the cash from the above checks was used.

OPTIONS ALTERNATIVE SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

2. JoAnn Peart, Extra-Curricular Treasurer, stated the cash from the above checks was used to purchase food for the preparation of lunches by staff members for students on special occasions or given to students for the purchase of lunches from the school cafeteria.

John Buckner, Principal, during the period July 1, 2003 to June 30, 2005, stated that he never reviewed the financial activity of the Extra-Curricular Account.

Gary Green, Principal, during the period July 1, 2005 to February 29, 2008, stated that he never authorized JoAnn Peart, Extra-Curricular Treasurer, to write any checks payable to "Cash".

3. An examination of bank deposit information obtained from the bank showed the deposit of three checks totaling \$45 with a "lunch" notation on the memo portion of the checks. There were no receipts or ledger recordings presented for audit identifying the source or purpose for which these monies were received. The above schedule gives credit for the \$45 being lunch monies repaid by students based on the lunch notations on the deposited checks.
4. An examination of bank deposit information for the period July 1, 2003 to February 29, 2008, did not show any cash deposits that may have been lunch refunds.
5. JoAnn Peart, Extra-Curricular Treasurer, stated that Check 230, dated August 24, 2006, in the amount of \$800 was used to test transactions in the computerized ledger program so that she could learn the program; however, she never got around to recording transactions in the computerized ledger program.

No computerized ledger was presented for audit for the period July 1, 2006 to June 30, 2007.

JoAnn Peart, Extra-Curricular Treasurer, stated she had forgotten about the \$800 cash in her drawer and did not deposit the monies in the bank until January 4, 2008.

The date the \$800 was deposited corresponded to the time frame we requested the Extra-Curricular Treasurer to submit additional financial records for audit.

6. A bank counter check, dated July 25, 2005, in the amount of \$90 was written when school was not in session and there was no summer food service program available at the School.

We inquired of JoAnn Peart, Extra-Curricular Treasurer, as to why she would write a check payable to "Cash" when school was not in session. JoAnn Peart, Extra-Curricular Treasurer, did not provide an explanation.

Indiana Code 5-11-10-1.6 states in part:

"(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;

OPTIONS ALTERNATIVE SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

We requested JoAnn Peart, Extra-Curricular Treasurer, refund \$1,799 to Options Alternative School determined as follows:

Checks written payable to cash	\$ 2,599
Deposit made on January 4, 2008	<u>(800)</u>
Refund request amount	<u>\$ 1,799</u>

(See Summary, page 15)

CASH WITHHELD FROM DEPOSIT

A review of the bank deposit ticket, dated July 22, 2005, obtained from the bank, listed two checks totaling \$249.82. The deposit ticket showed \$80.00 of cash was withheld from the deposit resulting in a net deposit of \$169.82.

No documentation was presented for audit to identify the reason the \$80 was withheld from the deposit.

JoAnn Peart, Extra-Curricular Treasurer, was responsible for preparing deposit tickets and depositing funds for the School.

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

We requested JoAnn Peart, Extra-Curricular Treasurer, refund \$80 to the Options Alternative School. (See Summary, page 15)

OPTIONS ALTERNATIVE SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

BOND COVERAGE

JoAnn Peart, Extra-Curricular Treasurer, is covered by the following public employees schedule bond:

Surety:	The Ohio Casualty Insurance Company
Bond:	3-769-388-7
Period of Coverage:	July 1, 2003 to June 30, 2008
Amount:	\$5,000

CHECKS RETURNED BY BANK

The bank returned the following checks due to the extended length of time between the date the checks were issued and the date the checks were deposited (See Audit Result and Comment titled "Untimely Deposits"):

<u>Date of Check Received</u>	<u>Date Deposited</u>	<u>Number of Days Deposit Delayed</u>	<u>Amount</u>
09-12-06	05-14-07	244	\$ 82.17
10-13-06	05-14-07	213	<u>36.92</u>
Total			<u>\$ 119.09</u>

Indiana Code 20-41-1-9 states in part: ". . . receipts shall be deposited without unreasonable delay. . . ."

We requested the School contact the issuer of the checks to determine if replacement checks could be issued.

Replacement checks were received and deposited by the School on June 25, 2008. (See Summary, page 15)

ADDITIONAL AUDIT COSTS

The State of Indiana incurred additional audit costs to investigate undocumented expenditures and cash withheld from a deposit. The additional audit costs totaled \$4,731.

Audit costs incurred because of theft or shortage may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

OPTIONS ALTERNATIVE SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

ADDITIONAL BANK FEES

The School Corporation incurred additional bank fees because JoAnn Peart, Extra-Curricular Treasurer, did not present all bank statements, cancelled checks, and deposit tickets for audit. We requested the bank provide information for our investigation of undocumented expenditures and cash withheld from a deposit. The additional bank fees totaled \$45.

Indiana Code 5-15-6-3(d) states in part: "No financial records or records relating thereto shall be destroyed until the earlier of the following actions: (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied. . . ."

Indiana Code 5-15-6-3(f) states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission. . . ."

Audit costs or other costs incurred because of poor records, nonexistent records or other inadequate bookkeeping practices may be the personal obligation of the responsible official or employee of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

OTHER UNDOCUMENTED EXPENDITURES

There were other expenditures totaling \$1,995.60 made during the period July 1, 2003 to February 29, 2008, without supporting documentation being presented for audit. The following is a summary schedule of these expenditures (also see Audit Result and Comment titled "Checks Payable to 'Cash'"):

<u>Description</u>	<u>Number of Checks</u>	<u>Amount</u>	<u>Notes</u>
Coca Cola	22	\$ 1,343.52	(A)
Other vendors	6	407.23	(B)
Individuals	5	244.85	(C)
Totals	<u>33</u>	<u>\$ 1,995.60</u>	

Notes to Schedule:

(A) JoAnn Peart, Extra-Curricular Treasurer, stated the checks written to the Coca Cola Company were to purchase drinks for re-sale at the Corden Porter School.

Corden Porter School did not have an Extra-Curricular Treasurer during part of the time period of July 1, 2003 to February 29, 2008; therefore, the financial activity related to the Corden Porter School was processed by the Options Alternative School's Extra-Curricular Treasurer.

OPTIONS ALTERNATIVE SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

(B) JoAnn Peart, Extra-Curricular Treasurer, stated that checks were written to vendors for the purchase of items such as, magazine subscriptions, food, and flowers based upon the memo notations on the checks.

JoAnn Peart, Extra-Curricular Treasurer, could not recall the exact reason for each individual purchase.

(C) Checks were written to various individuals for the reimbursement of costs incurred for preparation of end of year meals, supplies, and meetings attendance based upon memo notations on the cancelled checks.

JoAnn Peart, Extra-Curricular Treasurer, could not recall the exact reason for each individual payment.

We requested JoAnn Peart, Extra-Curricular Treasurer, present any available documentation to support the above expenditures. JoAnn Peart, Extra-Curricular Treasurer, presented a copy of an invoice subsequently obtained from a vendor in the amount of \$99.15. No other documentation was presented for audit.

The checks were written without the use of prescribed Form SA-7, Claim for Payment, and without the approval of the Principal (see Audit Result and Comment titled "Condition of Records").

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services; . . .
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; . . .

(e) The certification provided for in subsection (c) (4) must be on a form prescribed by the state board of accounts."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

OPTIONS ALTERNATIVE SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

VENDING MACHINE REVENUE

Payments totaling \$1,343.52 were made during the period July 1, 2003 to March 31, 2005, to the Coca Cola Company for the purchase of drinks for re-sale in a vending machine located at the Corden Porter School. There were no receipts written or financial ledger recordings identifying any revenue from vending machine sales. An examination of bank deposit records for this period of time did not show any cash deposits that may have been vending machine revenue.

Corden Porter School did not have an Extra-Curricular Treasurer during the above time period; therefore, the financial activity related to the Corden Porter School was processed by the Options Alternative School's Extra-Curricular Treasurer. Information was not available identifying the person(s) assigned to collect vending machine proceeds and if any internal controls were established to account for the vending machine proceeds.

No invoices supporting the payments were presented for audit (See Audit Result and Comment titled "Other Undocumented Expenditures). We were unable to calculate the estimated profit that should be made from vending machine sales because no invoices supporting expenditures were presented for audit. The accountability of vending machine revenue could not be substantiated due to the lack of supporting documentation.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Internal controls over vending operations, concessions or other sales should include, at a minimum, a regular reconciliation of the beginning inventory, purchases, distributions, items sold and ending inventory to the amount received. Any discrepancies noted should be immediately documented in writing to proper officials. The reconciliation should provide an accurate accounting. Persons with access to vending should be properly designated and access should be limited to those designated. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

The School Corporation entered into a contractual arrangement after March 31, 2005, with Coca Cola Company to service the vending machines and the School receives commission checks.

OPTIONS ALTERNATIVE SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

UNTIMELY DEPOSITS

Monies received were not deposited in a timely manner. Deposit information was obtained from the bank and dates on checks deposited were compared with the date funds were deposited by the Extra-Curricular Treasurer. The schedule below summarizes delays in the deposit of funds:

Financial Period Reviewed	Number of Deposits Made	Instances Monies Held In Excess of One Month	Approximate Maximum Length of Time Monies Held
07-01-03 to 06-30-04	3	3	5 months
07-01-04 to 06-30-05	10	4	13 months
07-01-05 to 06-30-06	9	5	15 months
07-01-06 to 06-30-07	2	2	8 months
07-01-07 to 02-29-08	2	1	2 months

Indiana Code 20-41-1-9 states in part: ". . . receipts shall be deposited without unreasonable delay"

FEES COLLECTED

Based upon the memo notation on checks deposited, approximately \$1,164 in fees were collected for the period July 1, 2003 to February 29, 2008. No fees were remitted to the School Corporation.

Indiana Code 20-26-4-1 concerning duties of the School Corporation Treasurer, states in part:

"The treasurer is the official custodian of all funds of the school corporation and is responsible for the proper safeguarding and accounting for the funds".

Therefore, all grant monies and properly authorized fees at an individual building should be transferred to the School Corporation Central Office on a timely and regular basis for receipting into the appropriate school corporation fund. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 6)

OPTIONS ALTERNATIVE SCHOOL
EXTRA-CURRICULAR ACCOUNT
GREATER CLARK COUNTY SCHOOL CORPORATION
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 6, 2008, with JoAnn Pert, Extra-Curricular Treasurer; Gary Green, Principal; Michael F. Hodgson, School Corporation Treasurer; and Joan Roberts, Deputy School Corporation Treasurer.

The contents of this report were also discussed on August 18, 2008, with Dr. Tony Bennett, Superintendent of Schools, and Robert McEwen, President of the School Board.

OPTIONS ALTERNATIVE SCHOOL
 EXTRA-CURRICULAR ACCOUNT
 GREATER CLARK COUNTY SCHOOL CORPORATION
 SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
JoAnn Peart, Extra-Curricular Treasurer:			
Checks Payable to "Cash", pages 6 through 8 Deposited January 4, 2008, by JoAnn Pert	\$ 2,599.00	\$ 800.00	\$ 1,799.00
Cash Withheld from Deposit, page 8	80.00	-	80.00
Checks Returned by Bank, page 9 Refunded by Coca Cola Bottling Company, Deposited on June 25, 2008	119.09	119.09	-
	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 2,798.09</u>	<u>\$ 919.09</u>	<u>\$ 1,879.00</u>

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AFFIDAVIT

STATE OF INDIANA)
)
CLARK COUNTY)

We, Melissa Hayes and K. Stephen Illingworth, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Options Alternative School, Greater Clark County School Corporation, Clark County, Indiana, for the period from July 1, 2003 to February 29, 2008, is true and correct to the best of our knowledge and belief.

Melissa Hayes

K. Stephen Illingworth
_____ Field Examiners

Subscribed and sworn to before me this 13 day of Nov, 2008.

Barbara Haas
_____ Clerk of the Circuit Court