

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

SPECIAL INVESTIGATION REPORT
OF

ELDON READY ELEMENTARY SCHOOL
GRIFFITH PUBLIC SCHOOLS
LAKE COUNTY, INDIANA

July 1, 2011 to December 17, 2013



FILED
07/07/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Jeannette E. Bapst	07-01-11 to 06-30-14
Superintendent of Schools	Dr. Peter Morikis	07-01-11 to 06-30-14
President of the School Board	Richard Muha John Dudlicek Raymond White	07-01-11 to 12-31-12 01-01-13 to 12-31-13 01-01-14 to 12-31-14
Principal of Eldon Ready Elementary School	Christine Brenner	07-01-11 to 06-30-14
Extra-Curricular Treasurer of Eldon Ready Elementary School	Kelly Blackard (Vacant) Jodi Atkins	07-01-11 to 12-17-13 12-18-13 to 02-09-14 02-10-14 to 06-30-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GRIFFITH PUBLIC SCHOOLS

We performed a special investigation over the extra-curricular records of the Eldon Ready Elementary School for the period from July 1, 2011 to December 17, 2013. The results of our investigation are stated in the Investigation Results and Comments.

STATE BOARD OF ACCOUNTS

January 29, 2014

ELDON READY ELEMENTARY SCHOOL
 GRIFFITH PUBLIC SCHOOLS
 INVESTIGATION RESULTS AND COMMENTS

COLLECTIONS NOT DEPOSITED OR RECORDED

Each school within the school district employs an Extra-Curricular Accounts (ECA) Treasurer who maintains exclusive control over the accounting of the ECA collections. The ECA Treasurer is responsible for receipting the collections, preparing the deposit ticket, and making the deposit to the bank. The ECA Treasurer is also responsible for recording the receipts in the ledgers, and reconciling the bank account balance to the ledger balance.

Kelly Blackard, former ECA Treasurer, issued prescribed handwritten ECA receipts and handwritten textbook rental receipts. These handwritten receipts should have been subsequently entered/recorded into an electronic software program to be accounted for in the ledger maintained by the ECA Treasurer. The handwritten receipts issued by the former ECA Treasurer included large amounts of cash collections for textbook rental fees, school field trip fees, collections for school fundraisers, and collections for book fairs. Some of the handwritten ECA receipts written for cash collections were not recorded electronically to the ledger or deposited in the bank. In addition, some of the handwritten ECA receipts written for cash collections were noted as "void" without a proper explanation for voiding the receipts.

For the period July 1, 2011 through December 17, 2013, collections for the ECA received by Kelly Blackard, former ECA Treasurer, were not always deposited and recorded. We reviewed all the receipts issued and other supporting documentation available to determine the receipts not deposited or recorded during the period.

Collections not deposited or recorded at Eldon Ready Elementary School were noted as follows:

Source of Collections	Amount Not Deposited or Recorded
Handwritten ECA Receipts	\$ 5,085.77
"Voided" Cash Handwritten ECA Receipts	474.45
Textbook Rental Receipts	2,455.00
Total Collections Not Deposited or Recorded	\$ 8,015.22

We requested Kelly Blackard, former ECA Treasurer, to reimburse Eldon Ready Elementary School \$8,015.22, for collections not deposited. (See Summary of Charges, page 14)

Indiana Code 20-41-1-9(a) states in part: "The treasurer shall deposit all receipts in one (1) bank account. The receipts shall be deposited without unreasonable delay."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance 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)

ELDON READY ELEMENTARY SCHOOL
 GRIFFITH PUBLIC SCHOOLS
 INVESTIGATION RESULTS AND COMMENTS
 (Continued)

BOOK FAIR COLLECTIONS NOT RECEIPTED OR DEPOSITED

The Librarian conducted two Scholastic Book Fairs each school year. Each book fair lasted one week during which students could purchase books and other items. All collections were accounted for using a cash register provided by Scholastic, Inc., in the library. The Librarian remitted all the cash and checks collected in a lump sum to the ECA Treasurer. The Librarian detailed all the checks received, the total amount of cash received detailed by denomination, and the amount of coins collected and reconciled this to the cash register totals.

The Librarian completed the Scholastic Book Fair invoice for all Cash & Checks Sales. From the total sales, the Librarian could choose to receive either Scholastic Dollars Value or Cash Profit Value. The ECA Treasurer was responsible to pay the amount owed to Scholastic, Inc., for the sales less the cash profit value, if chosen, based upon the invoice provided by the Librarian. The book fair collections and disbursements were accounted for in the School's Library fund.

Based on Scholastic Book Fair invoices and book fair collections recorded and deposited, we determined that not all book fair receipts were recorded or deposited as follows:

	Book Fair			Totals
	October 2012	April 2013	October 2013	
Scholastic Invoice Sales	\$ 3,933.09	\$ 3,705.20	\$ 3,382.41	\$ 11,020.70
Collections Recorded and Deposited	748.93	1,996.87	-	2,745.80
Collections Not Recorded but Deposited	-	-	3,233.88	3,233.88
Total Deposits	748.93	1,996.87	3,233.88	5,979.68
Difference - Receipts Not Deposited	(3,184.16)	(1,708.33)	(148.53)	(5,041.02)
Amounts Included in the "Manual ECA Receipts Total of the Collections Not Deposited or Recorded Comment" Above	3,178.36	647.91	-	3,826.27
Remaining Receipts Not Deposited	\$ (5.80)	\$ (1,060.42)	\$ (148.53)	\$ (1,214.75)

Historically, the book fair receipts and disbursements were accounted for in the Library fund. However, the October 2012 and April 2013 payments made to Scholastic, Inc., were paid from the Textbook Rental fund because the Library fund had an insufficient cash balance. The October 2013 Scholastic invoice of \$2,482.41 was not recorded in any fund in the ECA records.

We requested Kelly Blackard, former ECA Treasurer, to reimburse Eldon Ready Elementary School \$1,214.75, for book fair collections not receipted or deposited. (See Summary of Charges, page 14)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance 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)

ELDON READY ELEMENTARY SCHOOL
 GRIFFITH PUBLIC SCHOOLS
 INVESTIGATION RESULTS AND COMMENTS
 (Continued)

UNACCOUNTED FOR COLLECTIONS FROM FUNDRAISER ACTIVITIES

Various classes and teachers held fundraisers to support the cost of field trips. The sponsor of the fundraiser completed a "Fundraiser Approval Form" which included a brief description of the fundraiser, estimated profit, dates of the fundraiser, and what the profit would be used for. The Fundraiser Approval Forms were reviewed and approved by the Principal. The fundraiser sponsor collected the money and then remitted the cash and check collections to Kelly Blackard, former ECA Treasurer, at the end of the fundraiser. Kelly Blackard, former ECA Treasurer, did not provide a receipt at that time.

We obtained documentation for some fundraisers directly from the sponsors/teachers which detailed the amount collected and remitted to Kelly Blackard, former ECA Treasurer, to cover the expenses of the fundraiser and the profit.

Many of the deposits related to fundraisers were from the students who paid by check; no cash collections were deposited. Other fundraisers included deposits of checks with only partial deposits of cash collections.

Details of the unaccounted for collections from fundraiser activities are as follows:

<u>Date</u>	<u>Fundraiser</u>	<u>Actual Receipted and Deposited</u>	<u>Sponsor Documentation of the Total Collected and Remitted</u>	<u>Difference</u>
November 2012	Taffy Apples	\$ 164.00	\$ 1,436.20	\$ (1,272.20)
December 2012	Candy Cane Sales	-	1,147.20	(1,147.20)
May 2013	Student Council T-Shirt	460.00	966.50	(506.50)
October 2013	Scholastic Magazine	6.00	396.00	(390.00)
November 2013	Taffy Apples	<u>119.50</u>	<u>1,081.00</u>	<u>(961.50)</u>
Totals		<u>\$ 749.50</u>	<u>\$ 5,026.90</u>	<u>\$ (4,277.40)</u>

Additionally, the Unaccounted for Collections from Fundraiser Activities amount is conservative since an analysis for all fundraisers held could not be completed. For example, the Student Council purchased fragrant pencils, known as Smencils, to sell as a fundraiser. The Student Activity fund disbursed \$825 to Scentco for the purchase of Smencils; however, no receipts or deposits were noted for the sale of Smencils to cover the cost of the inventory.

We requested Kelly Blackard, former ECA Treasurer, to reimburse Eldon Ready Elementary School \$4,277.40, for the Unaccounted for Collections from Fundraiser Activities. (See Summary of Charges, page 14)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance 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)

ELDON READY ELEMENTARY SCHOOL
GRIFFITH PUBLIC SCHOOLS
INVESTIGATION RESULTS AND COMMENTS
(Continued)

UNACCOUNTED FOR COLLECTIONS FROM FIELD TRIPS

Teachers planning field trips during the school year received approval from the School Corporation, as well as the Building Principal. Teachers completed a "Field Trip/Bus Request Form." The teacher completed the information pertaining to the trip such as estimated number students, destination, date, and times. The School Principal approved the trip and then the form was submitted to the transportation department for an estimate for transportation cost. Once an estimated cost was determined, the form was submitted for the approval of the Assistant to the Superintendent. The Field Trip/Bus Request Forms were used to determine the amount to charge each student based upon the total of any admission fee and transportation cost divided by the estimated number of students.

The teachers collected the fees in the classroom and then remitted the collections to the ECA Treasurer for deposit and recording in the Field Trip fund.

A comparison of the receipts and disbursements for the field trips noted that not all field trip collections receipted and deposited covered the cost of the field trip. Many of these trips included the deposits of only checks received from students; little or no cash collections were deposited. Furthermore, in February 2012, ECA Receipt #26857 was written by Kelly Blackard for a 4th grade field trip to Governor State University for \$294.45 cash that was voided without explanation. The \$294.45 amount is included in the "Voided" Cash Handwritten ECA Receipts portion of the "Collections Not Deposited or Recorded" comment above.

In addition, the June 2012 \$2,393 payment to the Griffith Public Schools for the transportation cost of the field trips from January to May 2012 was recorded in the Student Activities fund. The transportation cost should have been paid from the Field Trip fund. However, if the field trip costs were paid from the Field Trip fund, the Field Trip fund would have had a negative balance of (\$1,678.13). For the 2012-2013 school year, the field trip receipt and disbursements were accounted for through the Student Activity fund.

We determined an expected collections amount for the field trips based on the fee charged and the actual number of attendees. The fee charged was determined from either the permission slip or memo sent to parents, the Field Trip/Bus Request Form, or from the receipted amounts that were deposited. The actual number of attendees was determined from the invoice attached to the purchase order for the payment of the admission fee. The expected collections were determined by multiplying the fee charged by the number of attendees. A comparison of the calculated expected collections to the actual cost of the field trip was made to ensure that expectations were reasonable based upon the school's field trip procedures.

The following table summarizes the actual cost of the field trips, the expected collections, actual collections receipted and deposited, and the difference not deposited:

ELDON READY ELEMENTARY SCHOOL
 GRIFFITH PUBLIC SCHOOLS
 INVESTIGATION RESULTS AND COMMENTS
 (Continued)

<u>Date of the Field Trip</u>	<u>Field Trip</u>	<u>Actual Cost of the Field Trip</u>	<u>Expected Collections</u>	<u>Actual Receipts/Deposits</u>	<u>Difference</u>
02-22-12	Governor State University Performing Arts	\$ 340.00	\$ 364.80	\$ 45.60	\$ (319.20)
04-05-12	Lake County Parks Gibson Woods	333.00	434.00	66.00	(368.00)
05-15-12	Survive Alive House (May 15, 16, 17)	328.50	324.50	16.50	(308.00)
09-26-12	County Line Orchard	642.00	548.60	63.10	(485.50)
03-14-13	Indiana University	228.00	236.25	15.75	(220.50)
04-13-13	Threatre at the Center	449.00	424.00	62.50	(361.50)
05-22-13	Survive Alive House (May 22, 23, 24)	171.00	189.00	9.00	(180.00)
09-18-13	Lake County Parks Gibson Woods	475.00	430.00	-	(430.00)
09-25-13	County Line Orchard	627.00	622.00	404.00	(218.00)
10-16-13	Kregel Pumpkin Patch	663.50	673.75	70.00	(603.75)
11-21-13	Bailey Homestead, Dunes	<u>330.00</u>	<u>385.00</u>	<u>42.00</u>	<u>(343.00)</u>
Subtotals		4,587.00	4,631.90	794.45	(3,837.45)
Less:	"Voided Cash Handwritten ECA Receipt" included in Collections Not Deposited or Recorded comment above				<u>294.45</u>
Total difference					<u><u>\$(3,543.00)</u></u>

Additionally, the Unaccounted for Collections from Field Trips amount is conservative. Expected collections could not be determined for the following field trips:

<u>Date of the Field Trip</u>	<u>Field Trip</u>	<u>Actual Cost of the Field Trip</u>	<u>Actual Receipts/Deposits</u>	<u>Difference</u>
05-16-12	Lincoln Park Zoo	\$ 330.00	\$ 17.00	\$ (313.00)
05-25-12	4th Gr. Indianapolis Trip	1,353.00	513.25	(839.75)
10-04-12	Griffith Public Library (10/4 & 10/10)	202.50	-	(202.50)
02-13-13	Barker's Mansion/Stracks	398.00	-	(398.00)
03-19-13	Bailey Homestead at the Dunes	300.00	84.00	(216.00)
05-10-13	4th Gr. Indianapolis Trip	2,510.64	850.00	(1,660.64)
05-22-13	Lincoln Park Zoo	<u>225.00</u>	<u>16.00</u>	<u>(209.00)</u>
Totals		<u>\$ 5,319.14</u>	<u>\$ 1,480.25</u>	<u>\$(3,838.89)</u>

We requested Kelly Blackard, former ECA Treasurer, to reimburse Eldon Ready Elementary School \$3,543, for the Unaccounted for Collections from Field Trips. (See Summary of Charges, page 14)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance 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)

ELDON READY ELEMENTARY SCHOOL
GRIFFITH PUBLIC SCHOOLS
INVESTIGATION RESULTS AND COMMENTS
(Continued)

PUBLIC OFFICIAL BOND

The Griffith Public Schools has Public Employees Position Schedule Bonds which cover their ECA Treasurers. The bonds were with the Western Surety Insurance Company and provide \$25,000 of coverage each year for the ECA Treasurer at Eldon Ready Elementary School for the periods June 30, 2011 to June 30, 2012, June 30, 2012 to June 30, 2013, and June 30, 2013 to June 30, 2014.

ADDITIONAL INVESTIGATION COSTS

The State of Indiana incurred additional costs in the investigation of misappropriated and unaccounted for funds totaling \$17,012.16. We requested Kelly Blackard, former ECA Treasurer, to reimburse the State of Indiana \$17,012.16 of the additional costs incurred in the investigation of the misappropriated and unaccounted for funds. (See Summary of Charges, page 14)

Audit costs incurred because of theft or shortage may be the personal obligation of the responsible official or employee.

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)

REVENUES FROM VENDING

The vending machine for Pepsi products was only accessible to the teachers and staff of the School. The product was directly purchased from Pepsi. The School personnel were responsible for refilling the pop machine; the School's custodian collected the sales from the pop machine to be receipted and deposited. The collections from the pop machine should have covered the cost of the invoices for new inventory. The receipts and disbursements of the pop machine were to be accounted for through the Pepsi fund of the School.

A comparison of the receipts and disbursements for the pop machine noted that no receipts had been electronically recorded to the ECA ledger even though \$1,594.94 was disbursed for inventory. In February 2012, ECA Receipt #26858 was written by Kelly Blackard for "Pop" for \$24 cash that was voided without explanation. The \$24 amount is included in the "Voided" Cash Handwritten ECA Receipts portion of the "Collections Not Deposited or Recorded" comment above.

Furthermore, of the \$1,594.94 disbursed for inventory, \$123.97 was disbursed from the Pepsi fund and \$927.26 was disbursed from the Student Activities fund; the remaining September 24, 2013 payment of \$268.83 had not been recorded in the ECA ledger. In addition, the September 10 and November 5, 2013 invoices totaling \$274.88 had not been paid as of December 31, 2013. The balance of the Pepsi fund as of December 31, 2013, was \$43.96. The ECA Treasurer was responsible for ensuring that pop collections were enough to cover the cost of the inventory.

ELDON READY ELEMENTARY SCHOOL
GRIFFITH PUBLIC SCHOOLS
INVESTIGATION RESULTS AND COMMENTS
(Continued)

Based on pop purchases, the amount charged per can, and the amount deposited, the Revenues from Vending were determined as follows:

Pop Collections Summary:	
Potential Collections	\$ 1,620.00
Collections Deposited	-
"Voided" Cash Handwritten ECA Receipt included in Collections Not Deposited or Recorded Comment Above	(24.00)
Collections in Machine 01-23-14	(93.00)
Value of Ending Can Inventory	(221.50)
Inventory Loss Due to Expiration Dates	<u>(168.00)</u>
 Estimated Difference for Pop Collections	 <u>\$ 1,113.50</u>

Additionally, the Estimated Difference for Pop Collections amount is conservative due to the following:

1. A beginning inventory was not available which would increase the number of items sold.
2. The pop inventory was decreased by 14 cases for loss of inventory due to spoilage even though the School custodian estimated 13 cases were destroyed.

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.

There should be a clearly defined procedure adopted by the governmental unit concerning placement, use, maintenance, and commissions and/or profits of vending machines on their property.

All revenues generated and costs incurred in operating vending machines located on the government premises should be accounted for through the governmental unit's records. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

CONDITION OF RECORDS: JULY TO DECEMBER 2013

Kelly Blackard was the ECA Treasurer of Eldon Ready Elementary School from July 1, 2013 to December 17, 2013. The following deficiencies were noted in the recordkeeping:

1. Monthly bank reconciliements were not performed for the months of September, October, or November 2013.
2. Checks dated from September 3, 2013 through December 16, 2013, totaling \$17,206.37 were not electronically recorded in the School's ledger.

ELDON READY ELEMENTARY SCHOOL
 GRIFFITH PUBLIC SCHOOLS
 INVESTIGATION RESULTS AND COMMENTS
 (Continued)

3. Deposits dated October 8, November 12, and December 12, 2013, totaling \$4,116.52 were not supported by a handwritten receipt or electronically recorded in the School's ledger. The deposit detail provided by the bank noted that the collections deposited were \$3,233.88 for Scholastic Book Fair collections analyzed in the Book Fair Collections Not Receipted or Deposited comment above, interest of \$0.06, and \$882.58 in checks received that were dated from October, November, and December 2013.
4. The following table reflects the adjustments to the month's ending ledger balance for the deposits and checks that were not electronically recorded the ledger:

<u>Month</u>	<u>ECA Ledger Balance</u>	<u>Unrecorded Activity</u>		<u>Adjusted Ledger Balance</u>
		<u>Receipts</u>	<u>Disbursements</u>	
September 2013	\$12,984.99	\$ -	\$ (3,226.83)	\$9,758.16
October 2013	12,984.99	3,310.67	(10,611.07)	2,457.76
November 2103	12,984.99	503.84	(3,229.47)	(267.87)
December 2103	<u>15,689.83</u>	<u>302.01</u>	<u>(139.00)</u>	<u>2,599.98</u>
Totals	<u>\$15,689.83</u>	<u>\$4,116.52</u>	<u>\$ (17,206.37)</u>	<u>\$2,599.98</u>

5. For November and December 2013, a \$16 monthly service fee was charged by the bank.
6. An analysis of the check number series from Check #15360 issued May 23, 2013, to Check #15387 issued December 16, 2013, noted three checks that could not be accounted for. Checks #15371 and #15384 have not cleared the bank nor were electronically recorded in the ledger. The effect of these checks, if any, is unknown at this time. Purchase order (Form SA-1) #11495 was completed for Check #15376 on June 11, 2013, for \$47.50 to Beiriger Elementary. The check was not electronically recorded in the ledger nor has it cleared the bank.
7. A completed and approved Purchase Order (Form SA-1) with an invoice attached was not provided for six checks issued within the check series noted above.
8. Checks were not always issued in numerical order. The following tables notes the check series numbers and the date of the checks:

<u>Check Number or Series</u>	<u>Check Dates</u>
15360	05-23-13
15361 to 15367	September 2013
15368 to 15369	11-05-13
15370	10-03-13
15371	unknown
15372	10-16-13
15373 to 15374	05-28-13
15375 to 15376	06-11-13
15377	07-26-13
15378	09-03-13
15379 to 15380	10-28-13

ELDON READY ELEMENTARY SCHOOL
GRIFFITH PUBLIC SCHOOLS
INVESTIGATION RESULTS AND COMMENTS
(Continued)

IC 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." (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

ELDON READY ELEMENTARY SCHOOL
GRIFFITH PUBLIC SCHOOL
EXIT CONFERENCE

The contents of this report were discussed on April 16, 2014, with Jeannette E. Bapst, Treasurer; Dr. Peter Morikis, Superintendent of Schools; Raymond White, President of the School Board; Christine Brenner, Principal of Eldon Ready Elementary School; Aron Borowiak, Director of Curriculum and Instruction; and Rhett L. Tauber, School Corporation Attorney. The officials concurred with our investigation findings.

The contents of this report were sent by certified mail on April 16, 2014, to Kelly Blackard, former Extra-Curricular Treasurer.

ELDON READY ELEMENTARY SCHOOL
 GRIFFITH PUBLIC SCHOOLS
 SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Kelly Blackard, former Extra-Curricular Treasurer: July 1, 2011 to December 17, 2013:			
Collections Not Deposited or Recorded, page 4	\$ 8,015.22	\$ -	\$ 8,015.22
Book Fair Collections Not Receipted or Deposited, page 5	1,214.75	-	1,214.75
Unaccounted for Collections From Fundraiser Activities, page 6	4,277.40	-	4,277.40
Unaccounted for Collections From Field Trips, pages 7 and 8	3,543.00	-	3,543.00
Additional Investigation Costs, page 9	<u>17,012.16</u>	<u>-</u>	<u>17,012.16</u>
 Totals	 <u>\$ 34,062.53</u>	 <u>\$ -</u>	 <u>\$ 34,062.53</u>

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.

AFFIDAVIT

STATE OF INDIANA)
Lake COUNTY)

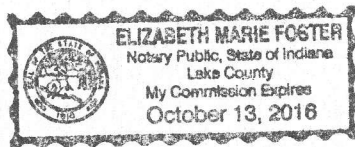
We, Christina Griffin and Colt Haberlin, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Eldon Ready Elementary School, Griffith Public Schools, Lake County, Indiana, for the period from July 1, 2011 to December 17, 2013, is true and correct to the best of our knowledge and belief.

Christina Griffin

Colt Haberlin
Field Examiners

Subscribed and sworn to before me this 30 day of June, 2014.

Elizabeth Marie Foster
Notary Public



My Commission Expires: _____

County of Residence: Lake