

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

EVANSVILLE-VANDEBURGH SCHOOL CORPORATION
VANDEBURGH COUNTY, INDIANA

July 1, 2009 to June 30, 2011



FILED

03/28/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Margaret Conway	01-01-09 to 12-25-09
	(Vacant)	12-26-09 to 01-10-10
	David B. Smith	01-11-10 to 06-30-11
	(Vacant)	07-01-11 to 07-10-11
Superintendent of Schools	Patrick Tuley	07-11-11 to 12-31-12
	Vince M. Bertram	07-01-09 to 06-30-11
	David B. Smith	07-01-11 to 06-30-12
President of the School Board	Sally N. Becker	01-01-09 to 12-31-09
	Christopher A. Kiefer	01-01-10 to 12-31-10
	Bix Branson	01-01-11 to 12-31-11
	Michael Duckworth, Sr.	01-01-12 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF THE EVANSVILLE-VANDERBURGH SCHOOL
CORPORATION, VANDERBURGH COUNTY, INDIANA

We have audited the accompanying financial statement of the Evansville-Vanderburgh School Corporation (School Corporation), for the years ended June 30, 2010 and 2011. This financial statement is the responsibility of the School Corporation's management. 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the years ended June 30, 2010 and 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated February 14, 2012, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt 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.

The School Corporation's response to the Audit Results and Comments identified in our audit is described in the accompanying section of the report entitled Official Response. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the School Corporation's management, School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 14, 2012



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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 EVANSVILLE-VANDERBURGH SCHOOL
CORPORATION, VANDERBURGH COUNTY, INDIANA

We have audited the financial statement of the Evansville-Vanderburgh School Corporation (School Corporation), for the years ended June 30, 2010 and 2011, and have issued our report thereon dated February 14, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over financial reporting.

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 entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

Compliance and Other Matters

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

This report is intended solely for the information and use of the School Corporation's management, School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 14, 2012

FINANCIAL STATEMENT

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

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended June 30, 2010 and 2011

	Cash and Investments 07-01-09	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-10	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-11
General	\$ 2,209,124	\$ 143,399,329	\$ 142,571,313	\$ (591,322)	\$ 2,445,818	\$ 144,764,038	\$ 144,377,508	\$ 64,016	\$ 2,896,364
Debt Service	4,037,160	4,433,413	5,270,306	(84,936)	3,115,331	4,422,197	4,903,954	(309,607)	2,323,967
Retirement/Severance Bond Debt Service	269,247	7,010,977	7,072,018	-	208,206	6,363,187	6,219,222	-	352,171
Capital Projects	13,735,058	22,291,297	24,440,945	(5,583,725)	6,001,685	23,310,550	22,811,972	-	6,500,263
School Transportation	6,995,749	18,178,294	16,697,261	(1,000,000)	7,476,782	19,393,927	18,148,760	(2,000,000)	6,721,949
School Bus Replacement	860,687	2,516,458	3,291,866	-	85,279	2,984,180	2,970,957	-	98,502
Special Education Preschool	6,991	496,377	508,083	4,715	-	-	-	-	-
Rainy Day	67	-	-	6,617,225	6,617,292	-	2,000,064	1,999,999	6,617,227
Retirement/Severance Bond	18,091,185	160,133	2,343,634	-	15,907,684	37,391	1,900,464	-	14,044,611
Construction	(8,740)	8,740	-	-	-	-	-	-	-
Construction Cedar Hall	(534,056)	12,389,730	11,855,674	-	-	3,663,034	3,813,530	150,496	-
Construction Glenwood	(7,838)	17,708	9,870	-	-	-	-	-	-
Construction Lincoln	-	3,805	-	(3,805)	-	-	-	-	-
Construction Lodge	(22,000)	22,000	-	-	-	-	-	-	-
Construction Highland	(5,750)	2,171,552	2,169,607	3,805	-	470,077	470,077	-	-
Construction Stockwell	(104,316)	2,814,923	2,710,607	-	-	295,090	295,090	-	-
Construction North Campus	144,184	16,136	10,000	-	150,320	2,076	2,263	(150,133)	-
Construction Plaza	3,831	2,410,158	2,413,989	-	-	552,160	552,160	-	-
Construction Middle School	-	10,211	10,211	-	-	363	-	(363)	-
School Lunch	2,521,805	10,863,191	10,006,732	-	3,378,264	10,199,061	10,925,297	-	2,652,028
Textbook Rental	2,969,394	3,008,394	3,550,844	84,936	2,511,880	3,102,850	2,339,999	309,607	3,584,338
Self-Insurance	-	-	-	679,596	679,596	3,243	-	-	682,839
Levy Excess	-	-	-	-	-	319,303	-	-	319,303
Art Institute	83,051	115,827	120,000	-	78,878	246,771	120,000	-	205,649
Alternative Education	(46,058)	116,603	202	-	70,343	78,949	109,744	-	39,548
Early Inter RS	-	11,640	11,640	-	-	-	-	-	-
Rose Rudin Award	373	-	100	-	273	-	-	-	273
SICAN - ALCOA	(36)	36	2,464	2,464	-	-	-	-	-
SICAN 09	(223)	3,193	-	(3,789)	(819)	819	-	-	-
SICAN - Suhrhein	(1,898)	5,400	4,894	1,325	(67)	72	5	-	-
U.S.T.A.	-	500	358	-	142	500	642	-	-
Miscellaneous Donations	1,350,792	269,797	942,421	-	678,168	318,353	367,182	(15,341)	613,998
Exempt Debt Service	-	-	-	-	-	988,578	96,000	-	892,578
Tech Advance 07	528	-	528	-	-	-	-	-	-
Non-English 09	13,686	-	13,686	-	-	-	-	-	-
Comp Tech 09	16,172	303,035	319,207	-	-	-	-	-	-
Learning Lead Cadre	-	7,606	64,264	-	(56,658)	92,397	35,739	-	-
Tech Advance 2010	-	445,480	445,480	-	-	-	-	-	-
3230 Common School Technology	-	1,265,999	1,722,040	-	(456,041)	733,001	276,960	-	-
3260 Medicaid Reimbursement	38,379	32,357	-	(51,489)	19,247	25,698	-	(42,947)	1,998
3300 Common School Technology	-	231,811	231,811	-	-	1,767,189	1,767,189	-	-
Dol Gen Literacy	-	20,000	-	-	20,000	-	19,912	-	88
Even Start 10-11	-	-	-	-	-	89,645	94,829	-	(5,184)
NESP 10-11	-	-	-	-	-	37,123	33,360	-	3,763
U W Even Start	-	-	-	-	-	22,500	-	-	22,500
Heroes Welborn	-	-	-	-	-	143,490	156,541	-	(13,051)
Tech Advance 11	-	-	-	-	-	983,197	983,197	-	-
Lowes S-Heroes	-	-	-	-	-	41,400	-	-	41,400
CSF Tech #2	-	-	-	-	-	1,077,531	1,077,532	-	(1)

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

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended June 30, 2010 and 2011
(Continued)

	Cash and Investments 07-01-09	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-10	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-11
Arts in Ed AIS	-	-	-	-	-	2,250	2,250	-	-
CACG/SICAN	-	-	-	-	-	160,000	-	-	160,000
Dollar General Literacy	-	-	-	-	-	20,000	-	-	20,000
IN-SIG 09	(1,281)	11,229	9,948	-	-	-	-	-	-
3710 Non-English Speaking Programs P.L. 273-1999	-	43,686	37,707	-	5,979	-	5,979	-	-
3716 Non-English Speaking Programs P.L. 273-1999	50	-	37	-	13	-	13	-	-
School Technology	77,522	85,954	74,463	-	89,013	62,513	118,748	19,273	52,051
PLTW Dreamit SC	-	-	3,000	-	(3,000)	3,000	-	-	-
Afternoon Rocks	-	-	-	865	865	13,308	20,570	(865)	(7,262)
3900 After Rock 2004	-	-	-	-	-	-	2,334	-	(2,334)
3904 After Rock 2004	82,017	-	3,756	-	78,261	-	894	-	77,367
3918 Afternoon Rock	7,547	4,302	11,849	-	-	-	-	-	-
3919 Afternoon Rock	-	26,361	22,413	(865)	3,083	4,109	8,057	865	-
Except Learner 09	71,119	-	71,119	-	-	-	-	-	-
Learn and Serve 09	-	13,000	12,400	-	600	-	600	-	-
Even Start 10	-	133,747	90,320	-	43,427	-	43,427	-	-
Even Start	1,837	-	1,837	-	-	-	-	-	-
Even Start 09	20,641	-	20,641	-	-	-	-	-	-
Wel Sch Hlth 08	(763)	3,209	2,446	-	-	-	-	-	-
Welborn 09	(37,418)	237,864	207,707	-	(7,261)	25,044	17,783	-	-
4108 1003 (G) Title I	261,653	261,598	205,656	(317,595)	-	-	-	-	-
Title 1 09	-	7,145,749	5,646,784	-	2,018,678	320,499	1,791,521	(547,656)	-
4149 1003 (G) Title I	-	124,927	402,976	317,595	39,546	15,500	55,046	-	-
INVOV EVA 08	35,895	15,001	50,896	-	-	-	-	-	-
School Improvement 09	-	940,942	563,152	-	377,790	91,799	469,589	-	-
Title I School Improvement	163,141	408,374	571,515	-	-	-	-	-	-
Title I	1,142,819	389,030	1,012,136	(519,713)	-	-	-	-	-
Title I 10/11	-	-	-	-	-	4,784,937	5,616,174	547,656	(283,581)
Welborn CPPW	-	-	-	-	-	35,007	38,429	-	(3,422)
1003 (G) Glenwood	-	-	-	-	-	896,554	911,974	-	(15,420)
School Improvement 10	-	-	-	-	-	578,016	617,955	-	(39,939)
EVSC Full-Service	-	-	-	-	-	165,187	165,187	-	-
Opportunity School	-	-	-	-	-	26,790	26,790	-	-
Title 4 Drug Free	-	-	-	-	-	98,493	107,649	-	(9,156)
Title VI-B '10	-	-	-	-	-	4,964,463	5,263,298	-	(298,835)
Pre-School Carry Over	2,521	-	2,521	-	-	-	-	-	-
Title VI-B '09	-	7,262,362	6,480,088	-	782,274	-	667,694	-	114,580
Pre-School Carry Over 09	-	-	687	9,862	9,175	-	9,175	-	-
5508 ABE - VU	12,451	-	12,451	-	-	-	-	-	-
5509 ABE - VU	-	143,832	80,329	-	63,503	-	63,503	-	-
Drug Free Schools	9,931	-	9,931	-	-	-	-	-	-
Drug Free 09	-	106,693	96,518	-	10,175	-	10,175	-	-
REM 09	-	57,165	57,305	-	(140)	171,999	171,859	-	-
Title VI-B 08	419,767	-	398,537	(21,230)	-	-	-	-	-
High Ability 09	11,300	-	11,300	-	-	-	-	-	-
High Ability Making a Difference	-	10,659	10,344	-	315	-	315	-	-
Pre-School 08	24,647	-	14,785	(9,862)	-	-	-	-	-
Carl Perkins 08	(58,562)	140,568	82,006	-	-	-	-	-	-

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

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended June 30, 2010 and 2011
(Continued)

	Cash and Investments 07-01-09		Other Financing Sources (Uses)		Cash and Investments 06-30-10		Other Financing Sources (Uses)		Cash and Investments 06-30-11
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	
Central Bio-Med	-	946	-	-	946	15,000	15,946	-	-
6120 21st CCLC YIII	-	-	2,524	-	(2,524)	431,407	430,133	-	(1,250)
St Connect 10	-	-	-	-	-	4,768	4,768	-	-
Bio-Med 10 Reitz	-	-	-	-	-	14,933	14,933	-	-
Bosse Tech Prep	-	-	-	-	-	12,145	12,185	-	(40)
PLTW New Tech	-	-	-	-	-	10,241	10,241	-	-
Title II 09/10	-	-	-	-	-	1,022,565	1,095,381	-	(72,816)
Pre-School 10	-	-	-	-	-	241,578	260,145	-	(18,567)
Title III 10/11	-	-	-	-	-	27,792	36,858	-	(9,066)
HSTW/Bosse	338	-	338	-	-	-	-	-	-
Bio Med Central	(7,138)	22,796	15,658	-	-	-	-	-	-
6248 Bio Med Reitz	(1,085)	4,150	3,065	-	-	-	-	-	-
6249 Bio Med Reitz	-	14,686	18,760	-	(4,074)	4,653	579	-	-
6259 21st CCLC YIII	(5,609)	487,500	506,992	-	(25,101)	112,499	87,398	-	-
HSTW/BHS & RHS 07	878	-	878	-	-	-	-	-	-
Perkins 2010	-	-	-	-	-	357,490	407,218	-	(49,728)
High Ability 10/11	-	-	-	-	-	119,855	117,452	-	2,403
A.C.T. Asthama	-	-	-	-	-	776	8,000	-	(7,224)
I.C.J.I. 10	-	-	-	-	-	5,172	5,172	-	-
6351 Y-Cap/Diamonds	-	-	-	-	-	-	3,546	-	(3,546)
EPA Asthma Grant	-	-	-	-	-	886	2,676	-	(1,790)
COPS	-	-	-	-	-	11,000	26,000	-	(15,000)
PBIS - Dexter	-	-	-	-	-	-	1,175	-	(1,175)
Early Child LC	-	-	-	-	-	80,533	80,533	-	-
6460 Medicaid Reimbursement - Federal	45,860	-	470	-	45,390	-	-	-	45,390
High Ability 09	-	121,680	115,471	-	6,209	-	6,209	-	-
Carl Perkins 09	-	424,143	483,896	-	(59,753)	141,381	81,628	-	-
21st Century CCLC 03	-	-	-	-	-	-	14,820	-	(14,820)
6610 Medicaid Reimbursement - Federal	62,977	84,982	71,051	(75,000)	1,908	63,625	7,527	(25,000)	33,006
21st Century #4B	24,671	320,836	334,628	-	10,879	-	10,879	-	-
21st Century CCLC #1	34,684	-	34,684	-	-	-	-	-	-
6740 Medicaid Reimbursement - Federal	22,701	-	544	-	22,157	-	779	-	21,378
21st Century #4A	30,917	412,500	432,088	-	11,329	-	11,329	-	-
Toyota Family 2001	1,261	1,300	-	-	2,561	1,300	769	-	3,092
SACC FY-2007	27,720	-	-	-	27,720	-	-	-	27,720
6838 Title II Part A	502,611	-	502,611	-	-	-	-	-	-
6849 Title II Part A	-	1,359,298	785,939	-	573,359	-	573,359	-	-
6850 ITQ, Enhanced Education Through Technology, Title II, Part D	-	-	-	-	-	2,341	20,996	-	(18,655)
Const Tech Prep	(19,345)	23,320	3,975	-	-	-	-	-	-
PLTW Tech Prep	-	20,000	20,000	-	-	-	-	-	-
6880 Title III, Language Instruction	-	37,440	33,073	-	4,367	-	4,367	-	-
6898 Title III, Language Instruction	4,742	-	4,742	-	-	-	-	-	-
6911 ITQ, Enhanced Education Through Technology, Title II, Part D	-	-	-	-	-	3,000	3,000	-	-
Reading First, No Child Left Behind	-	240,873	219,189	-	21,684	21,766	43,450	-	-
Pre-School 09	-	407,359	386,839	-	20,520	-	14,682	-	5,838
PLTW - Central	-	5,000	5,000	-	-	-	-	-	-
PLTW - USI	-	20,000	20,000	-	-	-	-	-	-
Ad Ed Outreach 09	3,477	-	3,477	-	-	-	-	-	-

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

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended June 30, 2010 and 2011
(Continued)

	Cash and Investments			Other Financing	Cash and Investments			Other Financing	Cash and Investments
	07-01-09	Receipts	Disbursements	Sources (Uses)	06-30-10	Receipts	Disbursements	Sources (Uses)	06-30-11
Title II MSP	87,447	71,604	119,212	-	39,839	-	39,839	-	-
Reading 1st 09	52,353	70,242	122,595	-	-	-	-	-	-
Homeless Youth 2008	17,708	-	17,708	-	-	-	-	-	-
Tech - Patins	15,799	-	15,799	-	-	-	-	-	-
Homeless Youth 07	244	-	244	-	-	-	-	-	-
Safe/Healthy 09	(308,375)	727,112	418,737	-	-	-	-	-	-
21st CCLC 4-A	-	37,499	17,724	-	19,775	295,790	416,441	-	(100,876)
7369 McKinney - Vento Education for Homeless	55,000	1,042	33,267	-	22,775	-	22,775	-	-
Title VI-B C.O.	-	-	14,225	21,230	7,005	-	7,005	-	-
Patins 09/10	-	100,106	89,679	-	10,427	-	10,427	-	-
21st CCLC 4-B	-	29,168	17,173	-	11,995	315,823	329,372	-	(1,554)
SMF-PEP VII	-	-	-	-	-	238,156	282,071	20,921	(22,994)
Title VI B Carry Over	53,597	-	53,597	-	-	-	-	-	-
SMF-PEP YI 2010	-	127,137	142,327	-	(15,190)	56,058	19,947	(20,921)	-
PEP 2009	-	6,457	6,457	-	-	323,258	328,250	5,148	156
7541 McKinney - Vento Education for Homeless 2011	-	-	-	-	-	33,155	36,921	-	(3,766)
Asthma Friend 07	9,323	13,024	10,310	-	12,037	5,718	4,246	-	13,509
CH Literacy Lnk	4,974	-	4,974	-	-	-	-	-	-
Ad Ed Outreach	-	27,979	27,311	-	668	-	668	-	-
Culver Literacy Connection	-	-	-	-	-	5,500	570	-	4,930
Y-Cap 09	-	10,850	10,850	-	-	-	-	-	-
7639 Y-Cap/Diamonds	-	9,320	9,320	-	-	10,681	10,681	-	-
ICJI 10	-	12,467	12,467	-	-	12,588	12,588	-	-
PEP Grant 2009	(171)	350,429	350,258	-	-	16,924	11,776	(5,148)	-
21st Century 4-B	-	-	-	-	-	-	11,873	-	(11,873)
MSP Blast	-	-	-	-	-	-	2,078	-	(2,078)
PEP Grant 2008	(39,792)	54,451	14,659	-	-	-	-	-	-
21st Century 5	-	-	-	-	-	-	12,097	-	(12,097)
Fiscal Stabilization - Education	5,184,595	4,533,931	9,571,703	-	146,823	-	146,823	-	-
Title I - Grants to LEAs	(180,460)	2,410,488	1,944,199	-	285,829	1,982,243	2,432,596	-	(164,524)
Title I - School Improvement	-	574,641	512,136	-	62,505	656,954	1,067,774	-	(348,315)
Special Education - Part B	-	3,319,171	3,240,254	-	78,917	2,825,732	3,089,006	-	(184,357)
Special Education - Part B - Preschool	-	157,226	178,545	-	(21,319)	112,299	90,980	-	-
Education Technology	-	396,147	326,975	-	69,172	40,449	109,621	-	-
7957 McKinney - Vento Education for Homeless	-	75,000	20,000	-	55,000	10,000	58,485	-	6,515
School Lunch Equipment	-	88,950	88,950	-	-	-	-	-	-
Education Jobs	-	-	-	-	-	4,433,320	4,433,320	-	-
Totals	\$ 60,545,284	\$ 269,831,612	\$ 276,489,162	\$ -	\$ 53,887,734	\$ 253,050,762	\$ 259,479,500	\$ -	\$ 47,458,996

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

EVANSVILLE-VANDEBURGH SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

School Corporation, as used herein, shall include, but is not limited to, school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The accompanying financial statement presents the financial information for the School Corporation (primary government).

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Local sources which include taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, school corporation activities, revenue from community services activities, and other revenue from local sources.

Intermediate sources which include distributions from the County for fees collected for or on behalf of the School Corporation including educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

State sources which include distributions from the State of Indiana to be used by the School Corporation for various purposes. Included in state sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Federal sources which include distributions from the federal government to be used by the School Corporation for various purposes. Included in federal sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Temporary loans which include money received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

Interfund loans which include money temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

Other receipts which include amounts received from various sources which include return of petty cash, return of cash change, insurance claims for losses, sale of securities, and other receipts not listed in another category above.

E. Disbursements

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

Instruction which includes outflows for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

Support services which include outflows for support services related to students, instruction, general administration, and school administration. It also includes outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services which include outflows for food service operations and community service operations.

Facilities acquisition and construction which includes outflows for the acquisition, development, construction, and improvement of new and existing facilities.

Debt services which include fixed obligations resulting from financial transactions previously entered into by the School Corporation. It includes all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

Nonprogrammed charges which include outflows for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

Interfund loans which include money temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Other financing sources and uses

Other financing sources and uses are presented in the aggregate on the face of the financial statement. The aggregate other financing sources and uses include the following:

Transfers in which includes money received by one fund as a result of transferring money from another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

Transfers out which includes money paid by one fund to another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the School Corporation. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the School Corporation in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the School Corporation submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) 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.

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
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 School Corporation to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The School Corporation may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the School Corporation by recording as a disbursement and replacement items purchased.

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 an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

B. Teachers' Retirement Fund

Plan Description

The Indiana Teachers' Retirement Fund (TRF) is a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRF plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 286-3544

Funding Policy and Annual Pension Cost

The School Corporation contributes the employer's share to TRF for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995, is considered to be an obligation of, and is paid by, the State of Indiana.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://mustang.doe.state.in.us/TRENDS/fin.cfm>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Financial Reports of the School Corporation which are 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 supplementary information presented was prepared and/or approved by management of the School Corporation. It is presented as intended by the School Corporation.

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Special Education Preschool	Rainy Day	Retirement/ Severance Bond	Construction
Cash and investments - beginning	\$ 2,209,124	\$ 4,037,160	\$ 269,247	\$ 13,735,058	\$ 6,995,749	\$ 860,687	\$ 6,991	\$ 67	\$ 18,091,185	\$ (8,740)
Receipts:										
Local sources	6,535,638	4,433,413	7,010,977	15,203,661	13,972,793	1,486,756	-	-	160,133	-
State sources	136,862,281	-	-	-	-	-	496,377	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	7,087,636	4,192,760	1,029,702	-	-	-	-
Other	1,410	-	-	-	12,741	-	-	-	-	8,740
Total receipts	<u>143,399,329</u>	<u>4,433,413</u>	<u>7,010,977</u>	<u>22,291,297</u>	<u>18,178,294</u>	<u>2,516,458</u>	<u>496,377</u>	<u>-</u>	<u>160,133</u>	<u>8,740</u>
Disbursements:										
Current:										
Instruction	99,346,718	-	-	-	-	-	508,083	-	-	-
Support services	41,295,765	-	-	6,695,815	13,742,735	2,777,015	-	-	2,343,634	-
Noninstructional services	1,640,461	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	11,490,578	-	-	-	-	-	-
Debt services	118,068	5,270,306	7,072,018	6,254,552	2,954,526	514,851	-	-	-	-
Nonprogrammed charges	170,301	-	-	-	-	-	-	-	-	-
Total disbursements	<u>142,571,313</u>	<u>5,270,306</u>	<u>7,072,018</u>	<u>24,440,945</u>	<u>16,697,261</u>	<u>3,291,866</u>	<u>508,083</u>	<u>-</u>	<u>2,343,634</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>828,016</u>	<u>(836,893)</u>	<u>(61,041)</u>	<u>(2,149,648)</u>	<u>1,481,033</u>	<u>(775,408)</u>	<u>(11,706)</u>	<u>-</u>	<u>(2,183,501)</u>	<u>8,740</u>
Other financing sources (uses):										
Transfers in	162,141	-	-	5,062,613	-	-	4,715	6,617,225	-	-
Transfers out	(753,463)	(84,936)	-	(10,646,338)	(1,000,000)	-	-	-	-	-
Total other financing sources (uses)	<u>(591,322)</u>	<u>(84,936)</u>	<u>-</u>	<u>(5,583,725)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>4,715</u>	<u>6,617,225</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>236,694</u>	<u>(921,829)</u>	<u>(61,041)</u>	<u>(7,733,373)</u>	<u>481,033</u>	<u>(775,408)</u>	<u>(6,991)</u>	<u>6,617,225</u>	<u>(2,183,501)</u>	<u>8,740</u>
Cash and investments - ending	<u>\$ 2,445,818</u>	<u>\$ 3,115,331</u>	<u>\$ 208,206</u>	<u>\$ 6,001,685</u>	<u>\$ 7,476,782</u>	<u>\$ 85,279</u>	<u>\$ -</u>	<u>\$ 6,617,292</u>	<u>\$ 15,907,684</u>	<u>\$ -</u>

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010
 (Continued)

	Construction Cedar Hall	Construction Glenwood	Construction Lincoln	Construction Lodge	Construction Highland	Construction Stockwell	Construction North Campus	Construction Plaza	Construction Middle School	School Lunch
Cash and investments - beginning	\$ (534,056)	\$ (7,838)	\$ -	\$ (22,000)	\$ (5,750)	\$ (104,316)	\$ 144,184	\$ 3,831	\$ -	\$ 2,521,805
Receipts:										
Local sources	12,389,730	17,708	3,805	22,000	2,171,552	2,814,923	16,136	2,410,158	10,211	4,098,714
State sources	-	-	-	-	-	-	-	-	-	79,250
Federal sources	-	-	-	-	-	-	-	-	-	6,685,227
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total receipts	12,389,730	17,708	3,805	22,000	2,171,552	2,814,923	16,136	2,410,158	10,211	10,863,191
Disbursements:										
Current:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	20,278
Noninstructional services	-	-	-	-	-	-	-	-	-	9,986,454
Facilities acquisition and construction	11,855,674	9,870	-	-	2,169,607	2,710,607	10,000	2,413,989	10,211	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	11,855,674	9,870	-	-	2,169,607	2,710,607	10,000	2,413,989	10,211	10,006,732
Excess (deficiency) of receipts over disbursements	534,056	7,838	3,805	22,000	1,945	104,316	6,136	(3,831)	-	856,459
Other financing sources (uses):										
Transfers in	-	-	-	-	3,805	-	-	-	-	11,411,805
Transfers out	-	-	(3,805)	-	-	-	-	-	-	(11,411,805)
Total other financing sources (uses)	-	-	(3,805)	-	3,805	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	534,056	7,838	-	22,000	5,750	104,316	6,136	(3,831)	-	856,459
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,320	\$ -	\$ -	\$ 3,378,264

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010
 (Continued)

	Textbook Rental	Self Insurance	Art Institute	Alternative Education	Early InterRS	Rose Rudin Award	SICAN ALCOA	SICAN 09	SICAN Suhrhein	U.S.T.A.
Cash and investments - beginning	\$ 2,969,394	\$ -	\$ 83,051	\$ (46,058)	\$ -	\$ 373	\$ (36)	\$ (223)	\$ (1,898)	\$ -
Receipts:										
Local sources	1,490,059	-	115,827	-	-	-	-	-	-	-
State sources	1,518,335	-	-	99,554	11,640	-	36	873	5,400	500
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	17,049	-	-	-	2,320	-	-
Total receipts	3,008,394	-	115,827	116,603	11,640	-	36	3,193	5,400	500
Disbursements:										
Current:										
Instruction	-	-	-	202	-	-	-	-	-	-
Support services	3,550,844	-	-	-	11,640	-	2,464	-	4,894	358
Noninstructional services	-	-	120,000	-	-	100	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,550,844	-	120,000	202	11,640	100	2,464	-	4,894	358
Excess (deficiency) of receipts over disbursements	(542,450)	-	(4,173)	116,401	-	(100)	(2,428)	3,193	506	142
Other financing sources (uses):										
Transfers in	84,936	679,596	-	-	-	-	2,464	-	1,325	-
Transfers out	-	-	-	-	-	-	-	(3,789)	-	-
Total other financing sources (uses)	84,936	679,596	-	-	-	-	2,464	(3,789)	1,325	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(457,514)	679,596	(4,173)	116,401	-	(100)	36	(596)	1,831	142
Cash and investments - ending	\$ 2,511,880	\$ 679,596	\$ 78,878	\$ 70,343	\$ -	\$ 273	\$ -	\$ (819)	\$ (67)	\$ 142

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010
 (Continued)

	Miscellaneous Donations	Tech Advance 07	Non-English 09	Comp Tech 09	Learning Lead Cadre	Tech Advance 2010	3230 Common School Technology	3260 Medicaid Reimbursement	3300 Common School Technology	DoI Gen Literacy
Cash and investments - beginning	\$ 1,350,792	\$ 528	\$ 13,686	\$ 16,172	\$ -	\$ -	\$ -	\$ 38,379	\$ -	\$ -
Receipts:										
Local sources	269,797	-	-	-	-	-	-	-	-	20,000
State sources	-	-	-	303,035	7,606	445,480	1,265,999	32,357	231,811	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total receipts	269,797	-	-	303,035	7,606	445,480	1,265,999	32,357	231,811	20,000
Disbursements:										
Current:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	528	13,686	319,207	64,264	445,480	1,722,040	-	231,811	-
Noninstructional services	942,421	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	942,421	528	13,686	319,207	64,264	445,480	1,722,040	-	231,811	-
Excess (deficiency) of receipts over disbursements	(672,624)	(528)	(13,686)	(16,172)	(56,658)	-	(456,041)	32,357	-	20,000
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(51,489)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(51,489)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(672,624)	(528)	(13,686)	(16,172)	(56,658)	-	(456,041)	(19,132)	-	20,000
Cash and investments - ending	\$ 678,168	\$ -	\$ -	\$ -	\$ (56,658)	\$ -	\$ (456,041)	\$ 19,247	\$ -	\$ 20,000

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010
 (Continued)

	IN-SIG 09	3710 Non-English Speaking Programs P.L. 273-1999	3716 Non-English Speaking Programs P.L. 273-1999	School Technology	PLTW Dreamit SC	Afternoon Rocks	3904 After Rock 2004	3918 Afternoon Rock	3919 Afternoons Rock	Except Learner 09
Cash and investments - beginning	\$ (1,281)	\$ -	\$ 50	\$ 77,522	\$ -	\$ -	\$ 82,017	\$ 7,547	\$ -	\$ 71,119
Receipts:										
Local sources	11,229	-	-	85,954	-	-	-	-	-	-
State sources	-	43,686	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	4,302	26,361	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total receipts	11,229	43,686	-	85,954	-	-	-	4,302	26,361	-
Disbursements:										
Current:										
Instruction	-	-	-	-	3,000	-	207	11,849	12,389	-
Support services	9,948	37,707	37	74,463	-	-	-	-	10,024	71,119
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	3,549	-	-	-
Total disbursements	9,948	37,707	37	74,463	3,000	-	3,756	11,849	22,413	71,119
Excess (deficiency) of receipts over disbursements	1,281	5,979	(37)	11,491	(3,000)	-	(3,756)	(7,547)	3,948	(71,119)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	902	-	-	37	-
Transfers out	-	-	-	-	-	(37)	-	-	(902)	-
Total other financing sources (uses)	-	-	-	-	-	865	-	-	(865)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,281	5,979	(37)	11,491	(3,000)	865	(3,756)	(7,547)	3,083	(71,119)
Cash and investments - ending	\$ -	\$ 5,979	\$ 13	\$ 89,013	\$ (3,000)	\$ 865	\$ 78,261	\$ -	\$ 3,083	\$ -

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010
 (Continued)

	Learn and Serve 09	Even Start 10	Even Start Even Start	Even Start 09	Wel Sch Health 08	Welborn 09	4108 1003 (G) Title I	Title 1 09	4149 1003 (G) Title I	INVOV EVA 2008
Cash and investments - beginning	\$ -	\$ -	\$ 1,837	\$ 20,641	\$ (763)	\$ (37,418)	\$ 261,653	\$ -	\$ -	\$ 35,895
Receipts:										
Local sources	12,000	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	1,000	133,747	-	-	3,209	237,864	261,598	7,145,749	124,927	15,001
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total receipts	13,000	133,747	-	-	3,209	237,864	261,598	7,145,749	124,927	15,001
Disbursements:										
Current:										
Instruction	-	43,681	-	17,375	-	-	46,350	2,874,001	-	-
Support services	12,400	46,639	1,837	3,266	2,446	207,707	159,306	2,462,718	402,976	43,476
Noninstructional services	-	-	-	-	-	-	-	178,031	-	7,420
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	132,034	-	-
Total disbursements	12,400	90,320	1,837	20,641	2,446	207,707	205,656	5,646,784	402,976	50,896
Excess (deficiency) of receipts over disbursements	600	43,427	(1,837)	(20,641)	763	30,157	55,942	1,498,965	(278,049)	(35,895)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	519,713	317,595	-
Transfers out	-	-	-	-	-	-	(317,595)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(317,595)	519,713	317,595	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	600	43,427	(1,837)	(20,641)	763	30,157	(261,653)	2,018,678	39,546	(35,895)
Cash and investments - ending	\$ 600	\$ 43,427	\$ -	\$ -	\$ -	\$ (7,261)	\$ -	\$ 2,018,678	\$ 39,546	\$ -

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010
 (Continued)

	School Improvement 09	Title I School Improvement	Title I	Pre-School Carry Over	Title VI-B '09	Pre-School Carry Over 09	5508 ABE-VU	5509 ABE-VU Adult Basic Education VU	Drug Free Schools	Drug Free 09
Cash and investments - beginning	\$ -	\$ 163,141	\$ 1,142,819	\$ 2,521	\$ -	\$ -	\$ 12,451	\$ -	\$ 9,931	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	940,942	408,374	389,030	-	7,262,362	-	-	143,832	-	106,693
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>940,942</u>	<u>408,374</u>	<u>389,030</u>	<u>-</u>	<u>7,262,362</u>	<u>-</u>	<u>-</u>	<u>143,832</u>	<u>-</u>	<u>106,693</u>
Disbursements:										
Current:										
Instruction	-	15,410	441,303	-	4,428,239	-	6,568	80,329	-	-
Support services	563,152	539,681	401,807	2,521	919,091	687	5,883	-	9,931	96,518
Noninstructional services	-	-	41,250	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	16,424	127,776	-	1,132,758	-	-	-	-	-
Total disbursements	<u>563,152</u>	<u>571,515</u>	<u>1,012,136</u>	<u>2,521</u>	<u>6,480,088</u>	<u>687</u>	<u>12,451</u>	<u>80,329</u>	<u>9,931</u>	<u>96,518</u>
Excess (deficiency) of receipts over disbursements	<u>377,790</u>	<u>(163,141)</u>	<u>(623,106)</u>	<u>(2,521)</u>	<u>782,274</u>	<u>(687)</u>	<u>(12,451)</u>	<u>63,503</u>	<u>(9,931)</u>	<u>10,175</u>
Other financing sources (uses):										
Transfers in	-	-	-	-	-	9,862	-	-	-	-
Transfers out	-	-	(519,713)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(519,713)</u>	<u>-</u>	<u>-</u>	<u>9,862</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>377,790</u>	<u>(163,141)</u>	<u>(1,142,819)</u>	<u>(2,521)</u>	<u>782,274</u>	<u>9,175</u>	<u>(12,451)</u>	<u>63,503</u>	<u>(9,931)</u>	<u>10,175</u>
Cash and investments - ending	<u>\$ 377,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 782,274</u>	<u>\$ 9,175</u>	<u>\$ -</u>	<u>\$ 63,503</u>	<u>\$ -</u>	<u>\$ 10,175</u>

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010
 (Continued)

	REM 09	Title VI-B 08	High Ability 09	High Ability Making a Difference	Preschool 08	Carl Perkins 08	Central Bio-Med	6120 21st CCLC YIII	HSTW/ Bosse	Bio Med Central
Cash and investments - beginning	\$ -	\$ 419,767	\$ 11,300	\$ -	\$ 24,647	\$ (58,562)	\$ -	\$ -	\$ 338	\$ (7,138)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	10,659	-	-	-	-	-	22,796
Federal sources	57,165	-	-	-	-	140,568	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	946	-	-	-
Total receipts	57,165	-	-	10,659	-	140,568	946	-	-	22,796
Disbursements:										
Current:										
Instruction	-	292,292	-	-	14,378	60,906	-	-	-	-
Support services	57,305	106,245	11,300	10,344	407	20,798	-	2,524	338	15,658
Noninstructional services	-	-	-	-	-	302	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	57,305	398,537	11,300	10,344	14,785	82,006	-	2,524	338	15,658
Excess (deficiency) of receipts over disbursements	(140)	(398,537)	(11,300)	315	(14,785)	58,562	946	(2,524)	(338)	7,138
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(21,230)	-	-	(9,862)	-	-	-	-	-
Total other financing sources (uses)	-	(21,230)	-	-	(9,862)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(140)	(419,767)	(11,300)	315	(24,647)	58,562	946	(2,524)	(338)	7,138
Cash and investments - ending	\$ (140)	\$ -	\$ -	\$ 315	\$ -	\$ -	\$ 946	\$ (2,524)	\$ -	\$ -

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010
 (Continued)

	6248 Bio Med Reitz	6249 Bio Med Reitz	6259 21st CCLC YIII	HSTW/BHS & RHS 07	6460 Medicaid Reimbursement Federal	High Ability 09	Carl Perkins 09	6610 Medicaid Reimbursement Federal	21st Century #4B	21st Century CCLC #1
Cash and investments - beginning	\$ (1,085)	\$ -	\$ (5,609)	\$ 878	\$ 45,860	\$ -	\$ -	\$ 62,977	\$ 24,671	\$ 34,684
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	4,150	14,686	-	-	-	121,680	-	-	-	-
Federal sources	-	-	487,500	-	-	-	424,143	84,982	320,836	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total receipts	4,150	14,686	487,500	-	-	121,680	424,143	84,982	320,836	-
Disbursements:										
Current:										
Instruction	-	-	-	-	-	-	419,544	-	-	-
Support services	3,065	18,760	496,502	878	470	115,471	62,909	71,051	328,798	24,424
Noninstructional services	-	-	-	-	-	-	1,443	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	10,490	-	-	-	-	-	5,830	10,260
Total disbursements	3,065	18,760	506,992	878	470	115,471	483,896	71,051	334,628	34,684
Excess (deficiency) of receipts over disbursements	1,085	(4,074)	(19,492)	(878)	(470)	6,209	(59,753)	13,931	(13,792)	(34,684)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(75,000)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(75,000)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,085	(4,074)	(19,492)	(878)	(470)	6,209	(59,753)	(61,069)	(13,792)	(34,684)
Cash and investments - ending	\$ -	\$ (4,074)	\$ (25,101)	\$ -	\$ 45,390	\$ 6,209	\$ (59,753)	\$ 1,908	\$ 10,879	\$ -

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010
 (Continued)

	6740 Medicaid Reimbursement Federal	21st Century #4A	Toyota Family 2001	SACC FY-2007	6838 Title II Part A	6849 Title II Part A	Const Tech Prep	PLTW Tech Prep	6880 Title III Language Instruction	6898 Title III Language Instruction
Cash and investments - beginning	\$ 22,701	\$ 30,917	\$ 1,261	\$ 27,720	\$ 502,611	\$ -	\$ (19,345)	\$ -	\$ -	\$ 4,742
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	23,320	20,000	37,440	-
Federal sources	-	412,500	1,300	-	-	1,359,298	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total receipts	-	412,500	1,300	-	-	1,359,298	23,320	20,000	37,440	-
Disbursements:										
Current:										
Instruction	-	-	-	-	8,531	-	3,975	-	-	-
Support services	544	424,576	-	-	494,080	785,939	-	20,000	32,364	4,742
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	7,512	-	-	-	-	-	-	709	-
Total disbursements	544	432,088	-	-	502,611	785,939	3,975	20,000	33,073	4,742
Excess (deficiency) of receipts over disbursements	(544)	(19,588)	1,300	-	(502,611)	573,359	19,345	-	4,367	(4,742)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(544)	(19,588)	1,300	-	(502,611)	573,359	19,345	-	4,367	(4,742)
Cash and investments - ending	\$ 22,157	\$ 11,329	\$ 2,561	\$ 27,720	\$ -	\$ 573,359	\$ -	\$ -	\$ 4,367	\$ -

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010
 (Continued)

	Reading First No Child Left Behind	Pre-School 09	PLTW Central	PLTW USI	Adult Ed Outreach 09	Title II MSP	Reading 1st 09	Homeless Youth 2008	Tech Patins
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,477	\$ 87,447	\$ 52,353	\$ 17,708	\$ 15,799
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
State sources	-	-	5,000	20,000	-	-	-	-	-
Federal sources	240,873	407,359	-	-	-	71,604	70,242	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	240,873	407,359	5,000	20,000	-	71,604	70,242	-	-
Disbursements:									
Current:									
Instruction	-	304,534	-	-	3,477	-	16,718	-	15,799
Support services	204,922	5,494	5,000	20,000	-	119,212	105,877	-	-
Noninstructional services	-	-	-	-	-	-	-	17,708	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	14,267	76,811	-	-	-	-	-	-	-
Total disbursements	219,189	386,839	5,000	20,000	3,477	119,212	122,595	17,708	15,799
Excess (deficiency) of receipts over disbursements	21,684	20,520	-	-	(3,477)	(47,608)	(52,353)	(17,708)	(15,799)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	21,684	20,520	-	-	(3,477)	(47,608)	(52,353)	(17,708)	(15,799)
Cash and investments - ending	\$ 21,684	\$ 20,520	\$ -	\$ -	\$ -	\$ 39,839	\$ -	\$ -	\$ -

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010
 (Continued)

	Homeless Youth 07	Safe/Healthy 09	21st CCLA 4-A	7369 McKinney Vento Education for Homeless	Title VI-B C.O.	Patins 09/10	21st CCLA 4-B	Title VI-B Carry Over	SMF-PEP YI 2010
Cash and investments - beginning	\$ 244	\$ (308,375)	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ 53,597	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	727,112	37,499	1,042	-	100,106	29,168	-	127,137
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	727,112	37,499	1,042	-	100,106	29,168	-	127,137
Disbursements:									
Current:									
Instruction	-	16,115	-	-	3	89,679	-	-	-
Support services	-	402,622	17,724	-	14,222	-	17,173	53,597	142,327
Noninstructional services	244	-	-	33,267	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	244	418,737	17,724	33,267	14,225	89,679	17,173	53,597	142,327
Excess (deficiency) of receipts over disbursements	(244)	308,375	19,775	(32,225)	(14,225)	10,427	11,995	(53,597)	(15,190)
Other financing sources (uses):									
Transfers in	-	-	-	-	21,230	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	21,230	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(244)	308,375	19,775	(32,225)	7,005	10,427	11,995	(53,597)	(15,190)
Cash and investments - ending	\$ -	\$ -	\$ 19,775	\$ 22,775	\$ 7,005	\$ 10,427	\$ 11,995	\$ -	\$ (15,190)

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010
 (Continued)

	PEP 2009	Asthma Friend 07	CH Literacy Lnk	Ad Ed Outreach	Y-Cap 09	7639 Y-Cap/Diamonds	ICJI 10	PEP Grant 2009	PEP Grant 2008
Cash and investments - beginning	\$ -	\$ 9,323	\$ 4,974	\$ -	\$ -	\$ -	\$ -	\$ (171)	\$ (39,792)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	12,467	-	-
Federal sources	6,457	13,024	-	27,979	10,850	9,320	-	350,429	54,451
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	6,457	13,024	-	27,979	10,850	9,320	12,467	350,429	54,451
Disbursements:									
Current:									
Instruction	6,457	-	-	27,311	-	-	-	-	-
Support services	-	10,310	4,974	-	10,850	9,320	12,467	344,748	13,766
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	5,510	893
Total disbursements	6,457	10,310	4,974	27,311	10,850	9,320	12,467	350,258	14,659
Excess (deficiency) of receipts over disbursements	-	2,714	(4,974)	668	-	-	-	171	39,792
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,714	(4,974)	668	-	-	-	171	39,792
Cash and investments - ending	\$ -	\$ 12,037	\$ -	\$ 668	\$ -	\$ -	\$ -	\$ -	\$ -

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2010
 (Continued)

	Fiscal Stabilization Education	Title I Grants to LEAs	Title I School Improvement	Special Education Part B	Special Education Part B Preschool	Education Technology	7957 McKinney Vento Education for Homeless	School Lunch Equipment	Totals
Cash and investments - beginning	\$ 5,184,595	\$ (180,460)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,545,284
Receipts:									
Local sources	-	55	-	51	-	-	-	-	74,763,280
State sources	-	-	-	-	-	-	-	-	141,696,418
Federal sources	4,533,888	2,410,433	574,641	3,319,120	157,226	396,147	75,000	88,950	41,018,567
Temporary loans	-	-	-	-	-	-	-	-	12,310,098
Other	43	-	-	-	-	-	-	-	43,249
Total receipts	4,533,931	2,410,488	574,641	3,319,171	157,226	396,147	75,000	88,950	269,831,612
Disbursements:									
Current:									
Instruction	8,534,362	214,691	1,650	433,860	150,088	-	-	-	118,450,074
Support services	1,037,341	1,729,072	510,486	2,161,764	-	311,776	-	-	89,702,334
Noninstructional services	-	436	-	-	-	-	20,000	88,950	13,078,487
Facilities acquisition and construction	-	-	-	-	-	-	-	-	30,670,536
Debt services	-	-	-	-	-	-	-	-	22,184,321
Nonprogrammed charges	-	-	-	644,630	28,457	15,199	-	-	2,403,410
Total disbursements	9,571,703	1,944,199	512,136	3,240,254	178,545	326,975	20,000	88,950	276,489,162
Excess (deficiency) of receipts over disbursements	(5,037,772)	466,289	62,505	78,917	(21,319)	69,172	55,000	-	(6,657,550)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	24,899,964
Transfers out	-	-	-	-	-	-	-	-	(24,899,964)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,037,772)	466,289	62,505	78,917	(21,319)	69,172	55,000	-	(6,657,550)
Cash and investments - ending	\$ 146,823	\$ 285,829	\$ 62,505	\$ 78,917	\$ (21,319)	\$ 69,172	\$ 55,000	\$ -	\$ 53,887,734

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond	Construction Cedar Hall
Cash and investments - beginning	\$ 2,445,818	\$ 3,115,331	\$ 208,206	\$ 6,001,685	\$ 7,476,782	\$ 85,279	\$ 6,617,292	\$ 15,907,684	\$ -
Receipts:									
Local sources	6,058,705	4,422,197	6,363,187	15,500,609	14,388,092	1,948,622	-	37,391	3,663,034
Intermediate sources	864	-	-	-	-	-	-	-	-
State sources	138,704,469	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	7,809,941	4,990,228	1,035,558	-	-	-
Other	-	-	-	-	15,607	-	-	-	-
Total receipts	<u>144,764,038</u>	<u>4,422,197</u>	<u>6,363,187</u>	<u>23,310,550</u>	<u>19,393,927</u>	<u>2,984,180</u>	<u>-</u>	<u>37,391</u>	<u>3,663,034</u>
Disbursements:									
Current:									
Instruction	103,746,019	-	-	-	-	-	1,488,799	-	-
Support services	38,797,226	-	-	7,713,384	13,744,592	1,938,327	494,377	1,900,464	-
Noninstructional services	1,651,602	-	-	-	-	-	16,888	-	-
Facilities acquisition and construction	-	-	-	7,102,871	-	-	-	-	3,813,530
Debt services	-	4,903,954	6,219,222	7,995,717	4,404,168	1,032,630	-	-	-
Nonprogrammed charges	182,661	-	-	-	-	-	-	-	-
Total disbursements	<u>144,377,508</u>	<u>4,903,954</u>	<u>6,219,222</u>	<u>22,811,972</u>	<u>18,148,760</u>	<u>2,970,957</u>	<u>2,000,064</u>	<u>1,900,464</u>	<u>3,813,530</u>
Excess (deficiency) of receipts over disbursements	<u>386,530</u>	<u>(481,757)</u>	<u>143,965</u>	<u>498,578</u>	<u>1,245,167</u>	<u>13,223</u>	<u>(2,000,064)</u>	<u>(1,863,073)</u>	<u>(150,496)</u>
Other financing sources (uses)									
Transfers in	239,062	-	-	263,199	-	-	1,999,999	7,013	150,496
Transfers out	(175,046)	(309,607)	-	(263,199)	(2,000,000)	-	-	(7,013)	-
Total other financing sources (uses)	<u>64,016</u>	<u>(309,607)</u>	<u>-</u>	<u>-</u>	<u>(2,000,000)</u>	<u>-</u>	<u>1,999,999</u>	<u>-</u>	<u>150,496</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>450,546</u>	<u>(791,364)</u>	<u>143,965</u>	<u>498,578</u>	<u>(754,833)</u>	<u>13,223</u>	<u>(65)</u>	<u>(1,863,073)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,896,364</u>	<u>\$ 2,323,967</u>	<u>\$ 352,171</u>	<u>\$ 6,500,263</u>	<u>\$ 6,721,949</u>	<u>\$ 98,502</u>	<u>\$ 6,617,227</u>	<u>\$ 14,044,611</u>	<u>\$ -</u>

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Construction Highland	Construction Stockwell	Construction North Campus	Construction Plaza	Construction Middle School	School Lunch	Textbook Rental	Self- Insurance	Levy Excess
Cash and investments - beginning	\$ -	\$ -	\$ 150,320	\$ -	\$ -	\$ 3,378,264	\$ 2,511,880	\$ 679,596	\$ -
Receipts:									
Local sources	470,077	295,090	2,076	552,160	-	3,880,631	1,507,432	3,243	633
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	77,804	1,595,418	-	318,670
Federal sources	-	-	-	-	-	6,240,626	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	363	-	-	-	-
Total receipts	470,077	295,090	2,076	552,160	363	10,199,061	3,102,850	3,243	319,303
Disbursements:									
Current:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	124,908	2,339,999	-	-
Noninstructional services	-	-	-	-	-	10,415,206	-	-	-
Facilities acquisition and construction	470,077	295,090	2,263	552,160	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	385,183	-	-	-
Total disbursements	470,077	295,090	2,263	552,160	-	10,925,297	2,339,999	-	-
Excess (deficiency) of receipts over disbursements	-	-	(187)	-	363	(726,236)	762,851	3,243	319,303
Other financing sources (uses)									
Transfers in	-	-	-	-	-	68,264	309,607	-	-
Transfers out	-	-	(150,133)	-	(363)	(68,264)	-	-	-
Total other financing sources (uses)	-	-	(150,133)	-	(363)	-	309,607	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(150,320)	-	-	(726,236)	1,072,458	3,243	319,303
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,652,028	\$ 3,584,338	\$ 682,839	\$ 319,303

EVANSVILLE-VANDEBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Art Institute	Alternative Education	Rose Rudin Award	SICAN 09	SICAN Suhrhein	U.S.T.A.	Miscellaneous Donations	Exempt Debt Service	Learning Lead Cadre
Cash and investments - beginning	\$ 78,878	\$ 70,343	\$ 273	\$ (819)	\$ (67)	\$ 142	\$ 678,168	\$ -	\$ (56,658)
Receipts:									
Local sources	246,771	-	-	-	-	-	317,553	988,578	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	78,949	-	819	72	500	-	-	92,397
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	800	-	-
Total receipts	246,771	78,949	-	819	72	500	318,353	988,578	92,397
Disbursements:									
Current:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	109,744	-	-	5	642	-	-	35,739
Noninstructional services	120,000	-	-	-	-	-	367,182	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	96,000	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	120,000	109,744	-	-	5	642	367,182	96,000	35,739
Excess (deficiency) of receipts over disbursements	126,771	(30,795)	-	819	67	(142)	(48,829)	892,578	56,658
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(15,341)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(15,341)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	126,771	(30,795)	-	819	67	(142)	(64,170)	892,578	56,658
Cash and investments - ending	\$ 205,649	\$ 39,548	\$ 273	\$ -	\$ -	\$ -	\$ 613,998	\$ 892,578	\$ -

EVANSVILLE-VANDEBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	3230 Common School Technology	3260 Medicaid Reimbursement	3300 Common School Technology	Dol Gen Literacy	Even Start 10-11	NESP 10-11	U W Even Start	Heroes Welborn	Tech Advance 11
Cash and investments - beginning	\$ (456,041)	\$ 19,247	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	22,500	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	733,001	25,698	1,767,189	-	-	37,123	-	-	983,197
Federal sources	-	-	-	-	89,645	-	-	143,490	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	<u>733,001</u>	<u>25,698</u>	<u>1,767,189</u>	<u>-</u>	<u>89,645</u>	<u>37,123</u>	<u>22,500</u>	<u>143,490</u>	<u>983,197</u>
Disbursements:									
Current:									
Instruction	-	-	-	-	66,214	-	-	-	-
Support services	276,960	-	1,767,189	19,912	28,615	33,360	-	156,541	983,197
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>276,960</u>	<u>-</u>	<u>1,767,189</u>	<u>19,912</u>	<u>94,829</u>	<u>33,360</u>	<u>-</u>	<u>156,541</u>	<u>983,197</u>
Excess (deficiency) of receipts over disbursements	<u>456,041</u>	<u>25,698</u>	<u>-</u>	<u>(19,912)</u>	<u>(5,184)</u>	<u>3,763</u>	<u>22,500</u>	<u>(13,051)</u>	<u>-</u>
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(42,947)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(42,947)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>456,041</u>	<u>(17,249)</u>	<u>-</u>	<u>(19,912)</u>	<u>(5,184)</u>	<u>3,763</u>	<u>22,500</u>	<u>(13,051)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,998</u>	<u>\$ -</u>	<u>\$ 88</u>	<u>\$ (5,184)</u>	<u>\$ 3,763</u>	<u>\$ 22,500</u>	<u>\$ (13,051)</u>	<u>\$ -</u>

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Lowes S-Heroes	CSF Tech #2	Arts In Ed-AIS	CACG/SICAN	Dollar General Literacy	3710 Non-English Speaking Programs P.L. 273-1999	3716 Non-English Speaking Programs P.L. 273-1999	School Technology	PLTW Dreamit SC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,979	\$ 13	\$ 89,013	\$ (3,000)
Receipts:									
Local sources	41,400	-	2,250	-	20,000	-	-	62,513	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	1,077,531	-	160,000	-	-	-	-	3,000
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	41,400	1,077,531	2,250	160,000	20,000	-	-	62,513	3,000
Disbursements:									
Current:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	1,077,532	-	-	-	5,979	13	118,748	-
Noninstructional services	-	-	2,250	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,077,532	2,250	-	-	5,979	13	118,748	-
Excess (deficiency) of receipts over disbursements	41,400	(1)	-	160,000	20,000	(5,979)	(13)	(56,235)	3,000
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	-	19,273	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	19,273	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	41,400	(1)	-	160,000	20,000	(5,979)	(13)	(36,962)	3,000
Cash and investments - ending	\$ 41,400	\$ (1)	\$ -	\$ 160,000	\$ 20,000	\$ -	\$ -	\$ 52,051	\$ -

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Afternoon Rocks	3900 After Rock 2004	3904 After Rock 2004	3919 Afternoon Rock	Learn and Serve 09	Even Start 10	Welborn 09	Title 1 09	4149 1003 (G) Title I
Cash and investments - beginning	\$ 865	\$ -	\$ 78,261	\$ 3,083	\$ 600	\$ 43,427	\$ (7,261)	\$ 2,018,678	\$ 39,546
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	13,308	-	-	4,109	-	-	25,044	320,499	15,500
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	13,308	-	-	4,109	-	-	25,044	320,499	15,500
Disbursements:									
Current:									
Instruction	16,469	2,334	894	3,471	-	30,007	-	886,222	-
Support services	4,101	-	-	4,586	600	13,420	17,783	864,085	55,046
Noninstructional services	-	-	-	-	-	-	-	41,214	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	20,570	2,334	894	8,057	600	43,427	17,783	1,791,521	55,046
Excess (deficiency) of receipts over disbursements	(7,262)	(2,334)	(894)	(3,948)	(600)	(43,427)	7,261	(1,471,022)	(39,546)
Other financing sources (uses)									
Transfers in	37	-	-	902	-	-	-	-	-
Transfers out	(902)	-	-	(37)	-	-	-	(547,656)	-
Total other financing sources (uses)	(865)	-	-	865	-	-	-	(547,656)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,127)	(2,334)	(894)	(3,083)	(600)	(43,427)	7,261	(2,018,678)	(39,546)
Cash and investments - ending	\$ (7,262)	\$ (2,334)	\$ 77,367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	School Improvement 09	Title I 10/11	Welborn CPPW	1003 (G) Glenwood	School Improvement 10	EVSC Full-Service	Opportunity School	Title 4 Drug Free	Title VI-B '10
Cash and investments - beginning	\$ 377,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	91,799	4,784,937	35,007	896,554	578,016	165,187	26,790	98,493	4,964,463
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	91,799	4,784,937	35,007	896,554	578,016	165,187	26,790	98,493	4,964,463
Disbursements:									
Current:									
Instruction	5,845	2,779,282	-	-	1,215	-	-	-	4,171,303
Support services	446,469	2,606,857	38,429	908,148	603,348	163,326	26,790	102,705	985,397
Noninstructional services	-	90,832	-	3,826	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	17,275	139,203	-	-	13,392	1,861	-	4,944	106,598
Total disbursements	469,589	5,616,174	38,429	911,974	617,955	165,187	26,790	107,649	5,263,298
Excess (deficiency) of receipts over disbursements	(377,790)	(831,237)	(3,422)	(15,420)	(39,939)	-	-	(9,156)	(298,835)
Other financing sources (uses)									
Transfers in	-	547,656	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	547,656	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(377,790)	(283,581)	(3,422)	(15,420)	(39,939)	-	-	(9,156)	(298,835)
Cash and investments - ending	\$ -	\$ (283,581)	\$ (3,422)	\$ (15,420)	\$ (39,939)	\$ -	\$ -	\$ (9,156)	\$ (298,835)

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Title VI-B '09	Pre-School Carry Over 09	5509 ABE-VU	Drug Free 09	REM 09	High Ability Making a Difference	Central Bio-Med	6120 21st CCCLC YIII	St Connect 10
Cash and investments - beginning	\$ 782,274	\$ 9,175	\$ 63,503	\$ 10,175	\$ (140)	\$ 315	\$ 946	\$ (2,524)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	15,000	-	4,768
Federal sources	-	-	-	-	171,999	-	-	431,407	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	171,999	-	15,000	431,407	4,768
Disbursements:									
Current:									
Instruction	388,826	-	63,503	-	-	-	-	-	-
Support services	278,868	9,175	-	9,460	168,257	315	15,946	423,826	4,768
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	715	3,602	-	-	6,307	-
Total disbursements	667,694	9,175	63,503	10,175	171,859	315	15,946	430,133	4,768
Excess (deficiency) of receipts over disbursements	(667,694)	(9,175)	(63,503)	(10,175)	140	(315)	(946)	1,274	-
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(667,694)	(9,175)	(63,503)	(10,175)	140	(315)	(946)	1,274	-
Cash and investments - ending	\$ 114,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,250)	\$ -

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Bio-Med 10 Reitz	Bosse Tech Prep	PLTW New Tech	Title II 09/10	Pre-School 10	Title III 10/11	6249 Bio Med Reitz	6259 21st CCLC YIII	Perkins 2010
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,074)	\$ (25,101)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	14,933	12,145	-	-	-	27,792	4,653	-	-
Federal sources	-	-	10,241	1,022,565	241,578	-	-	112,499	357,490
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	<u>14,933</u>	<u>12,145</u>	<u>10,241</u>	<u>1,022,565</u>	<u>241,578</u>	<u>27,792</u>	<u>4,653</u>	<u>112,499</u>	<u>357,490</u>
Disbursements:									
Current:									
Instruction	-	-	10,241	83,302	253,259	-	-	-	333,869
Support services	14,933	12,185	-	943,643	1,312	36,038	579	87,398	73,349
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	68,436	5,574	820	-	-	-
Total disbursements	<u>14,933</u>	<u>12,185</u>	<u>10,241</u>	<u>1,095,381</u>	<u>260,145</u>	<u>36,858</u>	<u>579</u>	<u>87,398</u>	<u>407,218</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(40)</u>	<u>-</u>	<u>(72,816)</u>	<u>(18,567)</u>	<u>(9,066)</u>	<u>4,074</u>	<u>25,101</u>	<u>(49,728)</u>
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>(40)</u>	<u>-</u>	<u>(72,816)</u>	<u>(18,567)</u>	<u>(9,066)</u>	<u>4,074</u>	<u>25,101</u>	<u>(49,728)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (40)</u>	<u>\$ -</u>	<u>\$ (72,816)</u>	<u>\$ (18,567)</u>	<u>\$ (9,066)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (49,728)</u>

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	High Ability 10/11	A.C.T. Asthama	I.C.J.I 10	6351 Y-Cap/ Diamonds	EPA Asthma Grant	COPS	PBIS Dexter	Early Child LC	6460 Medicaid Reimbursement Federal
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,390
Receipts:									
Local sources	-	-	-	-	-	11,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	119,855	-	5,172	-	-	-	-	-	-
Federal sources	-	776	-	-	886	-	-	80,533	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	<u>119,855</u>	<u>776</u>	<u>5,172</u>	<u>-</u>	<u>886</u>	<u>11,000</u>	<u>-</u>	<u>80,533</u>	<u>-</u>
Disbursements:									
Current:									
Instruction	-	-	-	-	-	-	1,175	80,533	-
Support services	117,452	8,000	5,172	3,546	2,676	26,000	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>117,452</u>	<u>8,000</u>	<u>5,172</u>	<u>3,546</u>	<u>2,676</u>	<u>26,000</u>	<u>1,175</u>	<u>80,533</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,403</u>	<u>(7,224)</u>	<u>-</u>	<u>(3,546)</u>	<u>(1,790)</u>	<u>(15,000)</u>	<u>(1,175)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>2,403</u>	<u>(7,224)</u>	<u>-</u>	<u>(3,546)</u>	<u>(1,790)</u>	<u>(15,000)</u>	<u>(1,175)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,403</u>	<u>\$ (7,224)</u>	<u>\$ -</u>	<u>\$ (3,546)</u>	<u>\$ (1,790)</u>	<u>\$ (15,000)</u>	<u>\$ (1,175)</u>	<u>\$ -</u>	<u>\$ 45,390</u>

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	High Ability 09	Carl Perkins 09	21st Century CCLC 03	6610 Medicaid Reimbursement Federal	21st Century #4B	6740 Medicaid Reimbursement Federal	21st Century #4A	Toyota Family 2001	SACC FY-2007
Cash and investments - beginning	\$ 6,209	\$ (59,753)	\$ -	\$ 1,908	\$ 10,879	\$ 22,157	\$ 11,329	\$ 2,561	\$ 27,720
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	141,381	-	63,625	-	-	-	1,300	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	141,381	-	63,625	-	-	-	1,300	-
Disbursements:									
Current:									
Instruction	-	79,377	-	-	-	-	-	-	-
Support services	6,209	2,251	14,820	7,527	10,879	779	11,329	769	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	6,209	81,628	14,820	7,527	10,879	779	11,329	769	-
Excess (deficiency) of receipts over disbursements	(6,209)	59,753	(14,820)	56,098	(10,879)	(779)	(11,329)	531	-
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(25,000)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(25,000)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,209)	59,753	(14,820)	31,098	(10,879)	(779)	(11,329)	531	-
Cash and investments - ending	\$ -	\$ -	\$ (14,820)	\$ 33,006	\$ -	\$ 21,378	\$ -	\$ 3,092	\$ 27,720

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	6849 Title II Part A	6850 ITQ Enhanced Education Through Technology Title II, Part D	6880 Title III Language Instruction	6911 ITQ Enhanced Education Through Technology Title II, Part D	Reading First No Child Left Behind	Pre-School 09	Title II MSP	21st CCLA 4-A	7369 McKinney Vento Education for Homeless
Cash and investments - beginning	\$ 573,359	\$ -	\$ 4,367	\$ -	\$ 21,684	\$ 20,520	\$ 39,839	\$ 19,775	\$ 22,775
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	2,341	-	3,000	21,766	-	-	295,790	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	2,341	-	3,000	21,766	-	-	295,790	-
Disbursements:									
Current:									
Instruction	-	-	-	-	-	14,165	-	-	-
Support services	509,336	20,996	4,367	3,000	43,450	517	39,839	410,115	-
Noninstructional services	-	-	-	-	-	-	-	-	22,775
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	64,023	-	-	-	-	-	-	6,326	-
Total disbursements	573,359	20,996	4,367	3,000	43,450	14,682	39,839	416,441	22,775
Excess (deficiency) of receipts over disbursements	(573,359)	(18,655)	(4,367)	-	(21,684)	(14,682)	(39,839)	(120,651)	(22,775)
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(573,359)	(18,655)	(4,367)	-	(21,684)	(14,682)	(39,839)	(120,651)	(22,775)
Cash and investments - ending	\$ -	\$ (18,655)	\$ -	\$ -	\$ -	\$ 5,838	\$ -	\$ (100,876)	\$ -

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Title VI-B C.O.	Patins 09/10	21st CCLA 4-B	SMF-PEP VII	SMF-PEP YI 2010	PEP 2009	7541 McKinney Vento Education for Homeless 2011	Asthma Friend 07	Ad Ed Outreach
Cash and investments - beginning	\$ 7,005	\$ 10,427	\$ 11,995	\$ -	\$ (15,190)	\$ -	\$ -	\$ 12,037	\$ 668
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	315,823	238,156	56,058	323,258	33,155	5,718	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	-	315,823	238,156	56,058	323,258	33,155	5,718	-
Disbursements:									
Current:									
Instruction	3,240	7,924	-	-	-	37,138	-	-	420
Support services	3,765	2,503	324,463	282,071	19,947	285,770	-	4,246	248
Noninstructional services	-	-	-	-	-	-	36,921	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	4,909	-	-	5,342	-	-	-
Total disbursements	7,005	10,427	329,372	282,071	19,947	328,250	36,921	4,246	668
Excess (deficiency) of receipts over disbursements	(7,005)	(10,427)	(13,549)	(43,915)	36,111	(4,992)	(3,766)	1,472	(668)
Other financing sources (uses)									
Transfers in	-	-	-	20,921	13,426	5,148	-	-	-
Transfers out	-	-	-	-	(34,347)	-	-	-	-
Total other financing sources (uses)	-	-	-	20,921	(20,921)	5,148	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,005)	(10,427)	(13,549)	(22,994)	15,190	156	(3,766)	1,472	(668)
Cash and investments - ending	\$ -	\$ -	\$ (1,554)	\$ (22,994)	\$ -	\$ 156	\$ (3,766)	\$ 13,509	\$ -

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Culver Literacy Connection	7639 Y-Cap/Diamonds	ICJI 10	PEP Grant 2009	21st Century 4-B	MSP Blast	21st Century 5	Fiscal Stabilization Education
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,823
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	5,500	-	12,588	-	-	-	-	-
Federal sources	-	10,681	-	16,924	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	5,500	10,681	12,588	16,924	-	-	-	-
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	-	146,823
Support services	570	10,681	12,588	11,776	11,873	2,078	12,097	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	570	10,681	12,588	11,776	11,873	2,078	12,097	146,823
Excess (deficiency) of receipts over disbursements	4,930	-	-	5,148	(11,873)	(2,078)	(12,097)	(146,823)
Other financing sources (uses)								
Transfers in	-	-	-	13,426	-	-	-	-
Transfers out	-	-	-	(18,574)	-	-	-	-
Total other financing sources (uses)	-	-	-	(5,148)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,930	-	-	-	(11,873)	(2,078)	(12,097)	(146,823)
Cash and investments - ending	\$ 4,930	\$ -	\$ -	\$ -	\$ (11,873)	\$ (2,078)	\$ (12,097)	\$ -

EVANSVILLE-VANDEBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2011
 (Continued)

	Title I Grants to LEAs	Title I School Improvement	Special Education Part B	Special Education Part B Preschool	Education Technology	7957 McKinney Vento Education for Homeless	Education Jobs	Totals
Cash and investments - beginning	\$ 285,829	\$ 62,505	\$ 78,917	\$ (21,319)	\$ 69,172	\$ 55,000	\$ -	\$ 53,887,734
Receipts:								
Local sources	-	-	(1)	-	-	-	-	60,805,743
Intermediate sources	-	-	-	-	-	-	-	864
State sources	-	-	-	-	-	-	-	145,878,243
Federal sources	1,982,243	656,954	2,825,733	112,299	40,449	10,000	4,433,320	32,513,415
Temporary loans	-	-	-	-	-	-	-	13,835,727
Other	-	-	-	-	-	-	-	16,770
Total receipts	<u>1,982,243</u>	<u>656,954</u>	<u>2,825,732</u>	<u>112,299</u>	<u>40,449</u>	<u>10,000</u>	<u>4,433,320</u>	<u>253,050,762</u>
Disbursements:								
Current:								
Instruction	874,344	5,844	737,852	84,599	-	-	3,602,395	120,006,903
Support services	1,473,525	1,061,930	1,962,893	-	109,621	-	809,824	88,240,093
Noninstructional services	27,754	-	-	-	-	58,485	21,101	12,876,036
Facilities acquisition and construction	-	-	-	-	-	-	-	12,235,991
Debt services	-	-	-	-	-	-	-	24,651,691
Nonprogrammed charges	56,973	-	388,261	6,381	-	-	-	1,468,786
Total disbursements	<u>2,432,596</u>	<u>1,067,774</u>	<u>3,089,006</u>	<u>90,980</u>	<u>109,621</u>	<u>58,485</u>	<u>4,433,320</u>	<u>259,479,500</u>
Excess (deficiency) of receipts over disbursements	<u>(450,353)</u>	<u>(410,820)</u>	<u>(263,274)</u>	<u>21,319</u>	<u>(69,172)</u>	<u>(48,485)</u>	<u>-</u>	<u>(6,428,738)</u>
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	3,658,429
Transfers out	-	-	-	-	-	-	-	(3,658,429)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(450,353)</u>	<u>(410,820)</u>	<u>(263,274)</u>	<u>21,319</u>	<u>(69,172)</u>	<u>(48,485)</u>	<u>-</u>	<u>(6,428,738)</u>
Cash and investments - ending	<u>\$ (164,524)</u>	<u>\$ (348,315)</u>	<u>\$ (184,357)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,515</u>	<u>\$ -</u>	<u>\$ 47,458,996</u>

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 June 30, 2011

The School Corporation has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Capital leases:		
Vocational Technical School	\$ 31,895,000	\$ 3,780,000
Strategic School Update	149,000,000	1,721,000
School Corporation Office	5,785,318	1,600,000
Notes and loans payable:		
Temporary Loans	10,674,153	10,674,153
Common School Loans	7,373,656	1,888,769
Key Government Loans	5,099,870	2,353,134
HP Netbook Loan	2,725,862	-
Dell Financial Services	3,234,038	1,185,456
Bonds payable:		
General obligation bonds:		
Qualified School Construction - Energy Savings Contract	10,000,000	53,656
2005 Pension Bonds	12,325,000	2,607,692
Total debt	\$ 238,112,897	\$ 25,863,860

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
OTHER REPORT

The audit report presented herein was prepared in addition to another official report prepared for the individual School Corporation office listed below:

Stringtown Elementary School Extra Curricular Account

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS

TEXTBOOK RENTAL FEES

Textbook rental fees charged to the students were not approved by the Board of School Trustees.

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

INDIVIDUAL TEXTBOOK RENTAL RECEIPT

The School Corporation was using a computerized individual textbook rental receipt. One of the conditions of approval of the computerized form was that it be issued in triplicate. One copy of the form is given to the payee, one is turned into the treasurer with the deposit and filed alphabetically by student name and the final copy is filed in numerical order. The corporation only prints one copy of the receipt which is given to the payee. A complete set of textbook rental receipts was not available for audit.

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 Indiana Public School Corporations, Chapter 9)

AVERAGE DAILY MEMBERSHIP (ADM) - LACK OF RECORDS

Accurate records were not presented for audit to support the ADM claimed by the School Corporation.

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. . . ."

Officials should maintain records (enrollment cards, rosters, reporting forms, etc.) which substantiate the number of students claimed for ADM.

The building level official (Principal, Assistant Principal, etc.) responsible for reporting ADM to the School Corporation Central Office, should provide a written certification of ADM to properly document responsibility. The certification should at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

PREPAID FOOD FUND

The fund balance in the Prepaid Food Fund (fund 8400) does not agree with the total of the Financial Summary by Enrollment Location reports. As meals are served the money is transferred from the Prepaid Food Fund to the School Lunch Fund even if the student does not have money on deposit in the prepaid food account. When a student's account is determined to be uncollectible it is written off without a corresponding transfer out of the School Lunch Fund back to the Prepaid Food Fund.

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Clearing Account Number 8400 - Prepaid Food has been established to account for prepaid food. The collections are to be receipted in 8410 with 8420 representing the transfers out of the clearing account and recognition in the appropriate revenue classifications (1611 to 1614 series) in the School Lunch Fund. The transfer should be made periodically and at the end of each month to appropriately classify meals (breakfast, lunch, etc.) when known (charged by student). Subsidiary records by student should be routinely reconciled to the cash balance and at month end. (The School Administrator and Uniform Compliance Guidelines, Volume 183)

BAD DEBTS AND UNCOLLECTIBLE ACCOUNTS

Accounts receivable due to the School Corporation for school lunches served were deleted from the records. The minutes presented for audit did not indicate approval of the School Board for the write-offs.

The governing body of a governmental unit should have a written policy concerning a procedure for the writing off of bad debts, uncollectible accounts receivable, or any adjustments to record balances.

Documentation should exist for all efforts made by the governmental unit to collect amounts owed prior to any write-offs.

Officials or employees authorizing, directing or executing write-offs or adjustments to records which are not documented or warranted may be held personally responsible. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

TEXTBOOK REIMBURSEMENT - INCORRECT REPORTING TO THE STATE

The information presented for audit indicates amounts requested for reimbursement were incorrect for the school years ending June 30, 2010 and 2011. The following errors were noted in the textbook reimbursement claim for the year ending June 30, 2011:

1. Twenty percent shipping and handling was added to the cost of netbook computers provided to students. The computers were purchased under a lease agreement and the price per unit stated was the total cost. No shipping and handling was paid by the School Corporation and none should have been added to the cost used in the reimbursement calculation. The number of students receiving a computer included in the claim for reimbursement was 4,417. This resulted in an overstatement of textbook cost of approximately \$441,700 and a corresponding overstatement in amount claimed of \$88,340.
2. Twenty percent shipping and handling was added to the cost of laptop computers provided to students at the New Tech High School. The computers were purchased under a lease agreement and the price per unit stated was the total cost. No shipping and handling was paid by the School Corporation and none should have been added to the cost used in the reimbursement calculation. The number of students receiving a computer included in the claim for reimbursement was 47. This resulted in an overstatement of textbook cost of approximately \$8,597 and a corresponding overstatement in amount claimed of \$1,719.

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

3. The students at the New Tech High School were included in the total number of students reported. As a result, the cost of a netbook and the cost of a laptop were both included in the cost of textbooks reported for reimbursement. This resulted in an overstatement of textbook cost of approximately \$28,146 and a corresponding overstatement in the amount claimed of \$5,629.
4. Students in high school are charged book rental per semester. When calculating the cost of textbooks claimed for high school students some students were included in the list twice for a two semester class. This resulted in the total cost of the book being included for each semester and workbooks being included twice. This resulted in an overstatement of textbook cost of approximately \$91,539 and a corresponding overstatement in the amount claimed of \$18,308. Amount claimed for workbooks was overstated by \$2,015.
5. Amounts claimed for middle school students were based on a total cost per grade times the number of qualified students. Included in the total cost of books was the cost of the music and art books. Since middle school students take art, vocal music or instrumental music the cost was overstated for every student who was not enrolled in art or vocal music. The dollar amount could not be determined because the number of students enrolled in art, vocal music and instrumental music was not available.
6. Amounts claimed for elementary, middle and high school students included the cost of class sets. While the rental to the students was reduced the reimbursement claim included the full cost of the set for every qualified student. The dollar amount could not be determined because the number of eligible students and the number of class sets could not be easily determined.
7. Amounts claimed for middle and elementary school students included students enrolled in special education. Special education students eligible for free textbooks were included in the total number of students in each grade. This number was multiplied times the costs of textbooks for that grade. Several of the books included in the totals were not used by the special education students. The dollar amount could not be determined because the number of eligible special education students not using the textbooks for their grade could not be easily determined.

School Officials should contact the Indiana Department of Education, Division of School Finance, to determine possible steps to be taken to correct any overpayment to the School Corporation because of incorrect reporting. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

INCORRECT TEXTBOOK RENTAL CHARGES

Special Education students in middle and elementary school are charged the same textbook rental as other students in the same grade. Since the special education students do not use all of the same textbooks some of the textbook rental money is transferred to a special education fund in the ECA for the purchase of books and supplies for the special education classes. The formula used to determine the amount transferred is \$15.25 times the periods the student does not use the rented textbooks. Special Education students should not be charged rent for books they do not use and all fees collected

EVANSVILLE-VANDEBURGH SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

need to be remitted to the School Corporation Treasurer. Also, included in the textbook rental charge for middle school students is a rental fee for an art and a vocal music book. Middle school students take art, vocal music or instrumental music. Students not enrolled in art or vocal music are paying rental on the art and vocal music books. Students should only be charged for books they receive.

Indiana Code 20-26-12-2(a) states

"A governing body may purchase from a publisher, any textbook selected by the proper local officials. The governing body may rent these textbooks to students enrolled in any public or nonpublic school that is: (1) in compliance with the minimum certification standards of the state board; and (2) located within the attendance unit served by the governing body. The annual rental rate may not exceed twenty-five percent (25%) of the retail price of the textbooks."

Indiana Code 20-26-4-1 concerning duties of the School Corporation Treasurer, provides 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 Indiana Public School Corporations, Chapter 8)

DAYCARE CASH COLLECTION PROCEDURES

The School Corporation operates before and after school daycare centers in 20 locations. The following problems were noted with the cash collection procedures:

1. At most locations receipts issued for payments were not prenumbered.
2. At some locations receipts were only written for cash payments.
3. At some locations cash refunds were made out of cash collections.
4. At three locations copies of receipts issued had been destroyed and were not available for audit.
5. At some locations cash collections were not taken to the ECA Treasurer timely.

As a result of these deficiencies, there is no way to verify that the amount taken to the ECA Treasurer is the amount collected. Proper cash collection procedures need to be established at all locations. At a minimum, a receipt needs to be written for each payment received, no refunds should be made out of cash collections, receipt books must be retained for audit and cash collections should be taken to the ECA Treasurer on a timely basis.

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 Indiana Public School Corporations, Chapter 9)

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Indiana Code 5-13-6-1 requires all public funds shall be deposited not later than the business day following the receipt of funds on business days of the depository. The statute also provides public funds deposited shall be deposited in the same form in which they were received. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 14)

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."

ATHLETIC FUND (Applies to all High Schools)

The athletic funds in all of the high schools are separated from the Extra-Curricular Accounts with separate Treasurers and checking accounts. A similar comment was in prior reports.

Indiana Code 20-41-1-5 states in part: "A public school must have a treasurer . . ."

Indiana Code 20-41-1-7 states in part: "The treasurer has charge of the custody and disbursement 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; (2) incurred in conducting any athletic, social, or other school function . . ."

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

CAPITAL ASSET RECORDS

Information presented for audit did not indicate an inventory or record of capital assets using Form 369.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the applicable Capital Asset Ledger. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

CLASS FEES

Class fees were collected in almost every class in each of the five high schools operated by the School Corporation. Some of the classes in which a fee were collected are: Pre Algebra, Algebra, Geometry, Pre Calculus, Calculus, Biology, Chemistry, French, Spanish, English, U.S. History, Economics, Psychology, Sociology, Debate, Creative Writing, Journalism, Choir, Intro 2D Art, Physical Education classes and several others. Fees are set at each high school so the fee for a particular class is not always the same at all high schools.

Class fees were also collected in some of the eight middle schools and four K-8 schools. Some of the fees collected were: Art, Computer, FACS, Foreign Language, Physical Education, Reading, Science, Technology and Vocal Music. Since the fees were established at each school, not all fees were collected at all schools and the amount of the fee was not the same at each school.

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
AUDIT RESULTS AND COMMENTS
(Continued)

Class fees were also collected at some of the seventeen K-5 schools. Some of the fees collected were: Art, Gym, Music and Kindergarten Supplies. Since fees are established at each school, not all schools are collecting fees and the amount of a particular fee is not the same at each of the schools.

1. The School Corporation was not able to justify that sufficient materials or supplies were provided, equal in value to the amount of the fee.
2. The School Corporation did not obtain written guidance from the School Corporation Attorney stating that these fees were appropriate in regards to constitutional provisions.
3. All fees were not approved by the Board of School Trustees.

The School Corporation Attorney should provide written guidance concerning whether fees are appropriate in regards to Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School corporations, Chapter 8)

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

TRAVEL ALLOWANCE PAID IN ADVANCE

The Former Superintendent was paid a travel allowance in January of 2010 and 2011. He received \$23,350 each year. The travel allowance was paid as additional compensation. The travel allowance should not be paid in advance but paid when earned.

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for School Corporations, Chapter 9)

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF THE EVANSVILLE-VANDERBURGH SCHOOL
CORPORATION, VANDERBURGH COUNTY, INDIANA

Compliance

We have audited the compliance of the Evansville-Vanderburgh School Corporation (School Corporation) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the years ended June 30, 2010 and 2011. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on the School Corporation's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School Corporation's compliance with those requirements.

In our opinion, the School Corporation complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended June 30, 2010 and 2011.

Internal Control Over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School Corporation's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control 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 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.

Our consideration of the 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the School Corporation's management, the School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 14, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the School Corporation. The schedule and notes are presented as intended by the School Corporation.

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Years Ended June 30, 2010 and 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-10	Total Federal Awards Expended 06-30-11
U.S. DEPARTMENT OF AGRICULTURE				
Pass-Through Indiana Department of Education Child Nutrition Cluster School Breakfast Program	10.553	FY 09/10 FY 10/11	\$ 1,345,778 -	\$ - 1,268,153
Total for program			<u>1,345,778</u>	<u>1,268,153</u>
National School Lunch Program	10.555	FY 09/10 FY 10/11	5,835,074 -	- 5,627,771
Total for program			<u>5,835,074</u>	<u>5,627,771</u>
Total for cluster			<u>7,180,852</u>	<u>6,895,924</u>
ARRA - Child Nutrition Discretionary Grants Limited Availability	10.579	7995	88,950	-
Total for federal grantor agency			<u>7,269,802</u>	<u>6,895,924</u>
U.S. DEPARTMENT OF JUSTICE				
Pass-Through Indiana Criminal Justice Institute Juvenile Justice and Delinquency Prevention - Allocation to States Y-CAP FY 09 Lampion Center FY 10 Y-CAP/Diamonds FY 10 Lampion Center FY 11 Diamonds FY 11	16.540	07-JF-037 09-JF-026 09-JF-028 10-JF-007 10-JF-006	10,850 12,468 9,319 - -	- 12,588 10,681 5,172 3,546
Total for program			<u>32,637</u>	<u>31,987</u>
Pass-Through City of Evansville Public Safety Partnership and Community Policing Grants	16.710	2010-CKWX-0734	-	26,000
Total for federal grantor agency			<u>32,637</u>	<u>57,987</u>
U.S. DEPARTMENT OF LABOR				
Pass-Through University of Southern Indiana WIA Pilots, Demonstrations, and Research Projects Project Lead the Way - Central Project Lead the Way - Reitz, Central, Bosse, and SICTC	17.261	FY 09/10 FY 09/10	5,000 20,000	- -
Total for federal grantor agency			<u>25,000</u>	<u>-</u>
U.S. DEPARTMENT OF EDUCATION				
Pass-Through Indiana Department of Education Title I, Part A Cluster Title I Grants to Local Educational Agencies FY 09 FY 09 FY 09 FY 10 FY 10 FY 10 FY 11	84.010	09-7995 School Improvement FY 08/09 School Improvement FY 08/09 10-7995 School Improvement FY 09/10 School Improvement FY 09/10 11-7995	1,012,134 205,658 571,513 5,646,786 402,975 563,153 -	- - - 1,791,522 55,046 217,118 5,616,179
Total for program			<u>8,402,219</u>	<u>7,679,865</u>
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	84.389	7995 7995 7995	1,944,198 512,135 -	2,432,596 1,067,772 617,954
Total for program			<u>2,456,333</u>	<u>4,118,322</u>
Total for cluster			<u>10,858,552</u>	<u>11,798,187</u>

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

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Years Ended June 30, 2010 and 2011
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-10	Total Federal Awards Expended 06-30-11
<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>				
Pass-Through Indiana Department of Education (continued)				
Special Education Cluster (IDEA)				
Special Education - Grants to States	84.027			
FY 08 Tech-PATINS		14208-003-DY14	15,799	-
FY 09 IDEA, Part B (PATINS)		14209-DY	89,679	10,428
FY 09 Title VI-B Carry Over		14208-017-PY02	53,597	-
FY 09 IDEA, Part B		14208-017-DY	71,119	-
FY 09 Title VI-B Grant		14209-017-PN01	398,537	-
FY 09 Title VI-B Carry Over		14209-017-PY02	14,222	7,008
FY 10 Title VI-B Grant		14210-017-PN01	6,480,088	667,693
FY 11 Title VI-B Grant		14211-017-PN01	-	5,263,296
			<u>7,123,041</u>	<u>5,948,425</u>
Total for program				
Special Education - Preschool Grants	84.173			
FY 2008 Section 619, Preschool Carry-Over		45708-017-PY02	2,521	-
FY 09		45709-017-PN01	14,785	-
FY 09 Preschool Carry-Over		45709-017-PY02	687	9,175
FY 09		45710-017-PN01	386,841	14,681
FY 10		45711-017-PN01	-	260,145
			<u>404,834</u>	<u>284,001</u>
Total for program				
ARRA - Special Education - Grants to States, Recovery Act	84.391			
FY 09		33310-17-SN01	3,240,257	3,089,007
ARRA - Special Education - Preschool Grants, Recovery Act	84.392			
		44410-017-SN01	178,545	90,980
			<u>10,946,677</u>	<u>9,412,413</u>
Total for cluster				
Education Technology State Grants Cluster				
ARRA - Education Technology State Grants, Recovery Act	84.386			
		7995	326,976	109,620
		7995	-	20,996
			<u>326,976</u>	<u>130,616</u>
Total for cluster				
School Improvement Grants Cluster				
ARRA - School Improvement Grants, Recovery Act	84.388			
		7995	-	911,975
State Fiscal Stabilization Fund Cluster				
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	84.394			
		7995	9,571,565	145,822
Direct Grant				
Safe and Drug - Free Schools and Communities - National Programs	84.184			
FY 08		Q184L050126	418,733	-
FY 09		Q184E090248	57,305	171,858
			<u>476,038</u>	<u>171,858</u>
Total for program				
Direct Grant				
Fund for the Improvement of Education	84.215			
FY 11 Full Service Community Schools		U215J100117	-	165,187
FY 11 Early Childhood Learning Centers		U215K100095	-	80,533
FY 10 Healthy Outlook (PEP)		Q215F070122	6,457	328,248
			<u>6,457</u>	<u>573,968</u>
Total for program				
Pass-Through Indiana Department of Education				
Adult Education - Basic Grants to States	84.002			
FY 09 Adult Education ABE		FY 2009-8009	12,451	-
FY 09 Adult Education Outreach		FY 2009-8123	3,477	-
FY 10 Adult Education Outreach		FY 2008-2010	27,312	668
FY 10 Adult Education ABE		FY 2010-8009	80,329	63,503
			<u>123,569</u>	<u>64,171</u>
Total for program				

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

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Years Ended June 30, 2010 and 2011
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-10	Total Federal Awards Expended 06-30-11
<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>				
Pass-Through Indiana Department of Education				
Career and Technical Education - Basic Grants to States	84.048			
FY 07 High Schools That Work		07-1303-7995	877	-
FY 08 Basic Grant		08-4700-7995	82,008	-
FY 08 High Schools That Work		08-1303-7995	338	-
FY 09/10 Basic Grant		10-4700-7995	483,893	81,629
FY 10/11 Basic Grant		11-4700-7995	-	407,216
Total for program			<u>567,116</u>	<u>488,845</u>
Pass-Through Indiana Department of Workforce Development				
Career and Technical Education - Basic Grants to States	84.048			
FY 08		C1-10-SPL BIO-9-24	15,657	-
FY 08 Bio-Med Reitz Year 1		C1-8-SPL BIO-7A-24	3,065	-
FY 09 Bio-Med Reitz Year 2		C1-8-SPL BIO-7A-24	18,760	579
Total for program			<u>37,482</u>	<u>579</u>
Pass-Through Indiana Department of Education				
Safe and Drug-Free Schools and Communities - State Grants	84.186			
FY 08 Title IV, Part A		7995-07	9,931	-
FY 09 Title IV, Part A		08-7995	96,518	10,174
FY 10 Title IV, Part A		09-7995	-	107,649
Total for program			<u>106,449</u>	<u>117,823</u>
Even Start - State Educational Agencies	84.213			
FY 09		FY 2009-1002	20,641	-
FY 10		10-7995	90,321	42,428
FY 11		A58-0-10DL-034	-	94,831
Total for program			<u>110,962</u>	<u>137,259</u>
Fund for the Improvement of Education	84.215			
FY 08 Carol M. White Physical Education Program (PEP)		Q215F070122-08	14,660	-
FY 09 Carol M. White Physical Education Program (PEP)		Q215F070122-09	350,257	11,778
Total for program			<u>364,917</u>	<u>11,778</u>
Pass-Through St. Mary's Medical Center Foundation, Inc.				
Fund for the Improvement of Education	84.215			
FY 10 Carol M. White Physical Education Program (PEP)		Q215F090825	142,327	19,948
FY 11 Carol M. White Physical Education Program (PEP)		Q215F090825	-	282,072
Total for program			<u>142,327</u>	<u>302,020</u>
Pass-Through Indiana Department of Workforce Development				
Tech-Prep Education	84.243			
FY 09 Tech Prep Grant		C1-TP-8-24	3,976	29,025
FY 10 Bio-Med (Central)		10-7995	-	15,000
FY 10 Bio-Med (Reitz)		10-7995	-	14,933
FY 10 Tech Prep (Bosse)		11-7995	-	12,185
FY 10 New Tech		10-7995	-	10,241
FY 09 Tech Prep Grant (Bosse)		C1-10-PLTW-9B-24	20,000	-
Total for program			<u>23,976</u>	<u>81,384</u>
Pass-Through Indiana Department of Education				
Twenty-First Century Community Learning Centers	84.287			
FY 09 #1		09-7995	34,684	508,010
FY 09 #4B		09-7995	334,626	10,879
FY 09 #4A		09-7995	432,087	11,330
FY 09 Y III		09-7995	506,992	87,399
FY 10 #4A		A58-0-10DL-053	17,725	416,441
FY 10 #4B		A58-0-10DL-054	17,172	329,371
FY 10 #C5		A58-0-10DL-101	2,524	430,132
FY 12 #4B		A58-0-10DL-054	-	11,874
FY 12 #5		A58-0-10DL-101	-	12,097
Total for program			<u>1,345,810</u>	<u>1,817,533</u>

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

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Years Ended June 30, 2010 and 2011
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-10	Total Federal Awards Expended 06-30-11
<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>				
Pass-Through Indiana Department of Education State Grants for Innovative Programs FY 08	84.298	07-7995	<u>50,895</u>	<u>-</u>
Reading First State Grants FY 09 FY 10	84.357	5357A080015 A58-0-10CI-083	122,596 <u>219,187</u>	- <u>43,451</u>
Total for program			<u>341,783</u>	<u>43,451</u>
English Language Acquisition Grants FY 09 FY 10 FY 11	84.365	09-7995 10-7995 11-7995	4,742 33,071 <u>-</u>	- 4,369 <u>36,860</u>
Total for program			<u>37,813</u>	<u>41,229</u>
Mathematics and Science Partnerships Title II, Part B	84.366	08-SPIRAL	<u>119,211</u>	<u>39,840</u>
Improving Teacher Quality State Grants FY 09 FY 10 FY 10	84.367	07-7995 08-7995 10-7995	502,611 785,935 <u>-</u>	- 573,360 <u>1,095,380</u>
Total for program			<u>1,288,546</u>	<u>1,668,740</u>
Education for Homeless Children and Youth Cluster Education for Homeless Children and Youth FY 08 FY 08 FY 09 FY 11	84.196	08-7995 08-7995 09-7995 11-7995	244 17,708 33,266 <u>-</u>	- - 22,776 <u>36,921</u>
Total for program			<u>51,218</u>	<u>59,697</u>
ARRA - Education of Homeless Children and Youth, Recovery Act	84.387	7995	<u>20,000</u>	<u>58,485</u>
Total for cluster			<u>71,218</u>	<u>118,182</u>
ARRA - Education Jobs Fund	84.410	7995	<u>-</u>	<u>4,433,319</u>
Total for federal grantor agency			<u>36,918,339</u>	<u>32,510,992</u>
Total federal awards expended			<u>\$ 44,245,778</u>	<u>\$ 39,464,903</u>

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

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Evansville-Vanderburgh School Corporation (School Corporation) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1 et seq.), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the School Corporation provided federal awards to subrecipients as follows for the years ended June 30, 2010 and 2011:

Program Title	Federal CFDA Number	2010	2011
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	\$ 32,637	\$ 31,987
Special Education Cluster		1,683,134	394,642
Adult Education-Basic Grants to States	84.002	80,329	63,503

Note 3. Noncash Assistance

The School Corporation expended the following amount of noncash assistance for the years ending June 30, 2010 and 2011. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	2010	2011
Child Nutrition Cluster	\$ 538,095	\$ 555,174

EVANSVILLE-VANDEBURGH SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
	Child Nutrition Cluster
	Title I, Part A Cluster
	Special Education Cluster
	State Fiscal Stabilization Fund Cluster
84.287	Twenty-First Century Community Learning Centers
84.367	Improving Teacher Quality State Grants
84.410	ARRA – Education Jobs Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$2,511,320

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on February 14, 2012, with Michael Duckworth, Sr., President of the School Board; David B. Smith, Superintendent of Schools; Patrick Tuley, Treasurer; Jean Stevens, Director of Finance; and Courtney Bohleber, Internal Auditor. The Official Response has been made a part of this report and may be found on pages 68 through 77.

February 24, 2012

State Board of Accounts
302 Washington Street, Room E418
Indianapolis, IN 46204-2765

Dear Sir:

The Evansville Vanderburgh School Corporation Audit Results and Comments Report is addressed as follows:

TEXTBOOK RENTAL FEES

The procedure had been to obtain board approval. Textbook rental rates will be presented for approval per this comment.

INDIVIDUAL TEXTBOOK RENTAL RECEIPT

The EVSC was granted conditional approval for the storing of two copies of Textbook Rental Receipts (TBR-2) electronically as noted in a letter dated February 16, 2012 (Attachment A), signed by Paul D Joyce, CPA, Deputy State Examiner. The EVSC will comply with the terms of the approval.

AVERAGE DAILY MEMBERSHIP (ADM) - LACK OF RECORDS

In Indiana, each student is assigned a Student Test Number (STN) and, therefore, it would be unrealistic for any school corporation to claim any student that was not allowed to be claimed by that school district. The assignment of the STN provides the opportunity to detect the duplication of any student. The EVSC is very conscientious of this fact and would not claim any student not eligible to be claimed. The EVSC has already started addressing these concerns. The records for the 2011-2012 school year have already been balanced, reconciled, and will be retained for public inspection and audit to substantiate ADM claimed.

PREPAID FOOD FUND

The EVSC will continue to work with our software providers (E-trion and RDS) to provide a better accounting of these postings.

BAD DEBTS AND UNCOLLECTIBLE ACCOUNTS

As per the audit comments, the EVSC will develop and approve a written policy regarding this finding.

TEXTBOOK REIMBURSEMENT - INCORRECT REPORTING TO THE STATE

1) I call your attention to an email (Attachment B) regarding the addition of the 20% of the shipping and handling costs.

There is a substantial difference between the costs associated with processing, handling, and maintaining a netbook versus a textbook.

The purchase price of netbooks included initial imaging and drop delivery to school locations. In the first year of use, there are two hours of labor (\$14 per hour - Support Technicians) required for each netbook to unbox/prep/bag/inventory/distribute – retag.

For each year after the initial year, for each and every netbook, there are two hours labor (\$14 per hour - Support Technicians) required for each netbook to collect/inventory/assess/reimage/prep for redistribution/distribute.

This does not include travel costs for moving netbooks between schools for redistribution or the costs associated with transporting devices to and from the repair site.

Cost based on hourly rate of entry level school techs. Several employees who work with netbooks are paid at a higher rate:

PC Network Specialist – inventory/billing \$17 per hour

Network Specialist – image management \$18 per hour

2) See response to Comment 1 for this Section.

5) We are following the format of the reimbursement form as provided by the State. Reimbursement Report column #1. Total number of students eligible, #2. Total costs of texts, #3. x .20, #4. Total textbook reimbursement...

6) We are following the format of the reimbursement form as provided by the State. Reimbursement Report column #1. Total number of students eligible, #2. Total costs of texts, #3. x .20, #4. Total textbook reimbursement...

7) See response in Section below - Incorrect Textbook Rental Charges.

The Indiana Department of Education, Division of School Finance, has been contacted in reference to this comment.

Incorrect Textbook Rental Charges

This procedure was implemented in September, 1996 (Attachment C), as a result of a previous audit finding. This is the first audit comment regarding this procedure since this was implemented in 1996.

DAYCARE CASH COLLECTION PROCEDURES

EVSC is working to remedy this situation. There is a meeting scheduled with our software provider.

ATHLETIC FUND (Applies to all High Schools)

As of July 11, 2011, the bookstore manager at all five high schools have been named as treasurer for their respective high school. The activities director's secretary has been named as the assistant treasurer at their respective high school.

FIXED ASSET RECORDS

The EVSC will update and maintain data as required.

CLASS FEES

A document is forthcoming from EVSC attorney stating that the fees charged are provided for in statute.

TRAVEL ALLOWANCE PAID IN ADVANCE

This provision is not in the current superintendent's contract.

Sincerely yours,



Patrick Tuley, MBOE
Chief Financial Officer/Chief Human Resource Officer

PT/rr
Enclosure



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

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

February 16, 2012

File: Vanderburgh - Schools

Ms. Jean R. Stevens, Director of Finance
Evansville-Vanderburgh School Corporation
951 Walnut Street
Evansville, IN 47713

Re: Form Approval

Dear Ms. Stevens:

We have reviewed and are approving the following forms for use by Evansville-Vanderburgh School Corporation with conditions noted below.

Forms:

1. Purchase Order – General Form 98 (Received 2-7-12)

Retention process:

1. Textbook Rental Receipt – TBR-2 (Received 1-2-12)

Conditions:

1. The SBOA will not take exception to storing the two corporation copies of Textbook Rental Receipts (TBR-2) electronically, as long as they can be produced/printed when requested during the audit process.
2. The signatures shall be the only manual entry on the form. All other information entered on the form must be generated by the computer system subject to the internal controls inherent therein.
3. The State Board of Accounts has reviewed the titles and fields presented, but not the data and formulas used in the computerized accounting system. The forms and system will be subject to further review and/or recommendations during the audits of Evansville-Vanderburgh School Corporation to allow for on-site review as well as to ensure compliance with current statutes.

4. Any other forms necessary to complete the system shall be submitted to our office for approval. You shall continue to maintain all prescribed forms not otherwise covered by an approval.
5. All transactions that occur in the system must be recorded. Transactions can be maintained on-line, on backup tapes, microfilmed, or printed on hardcopy. These transactions include, but are not limited to, all input transactions, transactions that generate receipts, transactions that generate checks, master file updates, and all transactions that affect the ledgers in any way. The system must be designed so that changes to a transaction file cannot occur without being processed through an application.
6. The ability must not exist to change data after it is posted. If an error is discovered after the entry has been posted, then a separate correcting entry must be made. Both the correcting entry and the original entry must be maintained.
7. If the unit owns the source code, sufficient controls must exist to prevent unauthorized modification. If the unit does not own the source code, the vendor shall provide representatives of the State Board of Accounts with access to all computer source codes for the system upon request for audit purposes. In addition, the vendor shall provide representatives of the State Board of Accounts with a document describing the operating system used, the language that the source code is written in, the name of the compiler used, and the structure of the data files including data file names, data file descriptions, field names, and field descriptions for the system.
8. Any receipts, checks, purchase orders, or other forms that require numbering shall be either prenumbered by an outside printing supplier or numbered by the unit's computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.
9. The Official Receipt - Individual Textbook Rental List is to be generated and issued at the time each and every payment is received.
10. The Purchase Order must be printed in triplicate for distribution in accordance with the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations.
11. "Approved by State Board of Accounts for Evansville-Vanderburgh School Corporation, 2012" shall be printed on each approved form furnished by a printing supplier.
12. This letter and the attached approved forms must be permanently retained and available for review and audit.

Ms. Jean R. Stevens, Director of Finance
February 16, 2012
Page 3

If you would like any of the documents you submitted returned please send a request with a pre addressed stamped envelope. We would be glad to forward them to you.

If you have any questions or comments regarding this form approval, please contact Ryan Preston or Tammy Baker of our office at (317) 232-2520.

Sincerely,

A handwritten signature in cursive script that reads "Paul D. Joyce".

Paul D. Joyce, CPA
Deputy State Examiner

REP/TLB/bga

cc: Data File

Enclosures



Office of Business Affairs
951 Walnut Street, Evansville, Indiana 47713
Phone (812) 435-8401 Fax (812) 435-8433
www.evscschools.com

January 2, 2012

Tammy L. Baker
State Board of Accounts
www.sboa.in.gov

Dear Ms. Baker:

I am requesting approval to electronically file 2 copies of the TBR-2 form (Official Receipts – Individual Textbook Rental List).

Currently, we are required to produce 3 copies of this form:

- 1) Issued to the individual paying
- 2) Filed in alpha order
- 3) Filed in numeric receipt order

I am seeking approval of producing one receipt to be issued to the individual paying and the additional two copies to be stored in a report format provided by our software company. This request would eliminate the expense associated with the production of 2 additional copies and allow us the ability to provide information during an audit.

Please feel free to contact me at (812) 435-8408 should you have any questions regarding this request.

Sincerely,

A handwritten signature in black ink that reads 'Jean R. Stevens'. The signature is written in a cursive style with a large, looping 'S' at the end.

Jean R. Stevens
Director of Finance

Nall, Judy

From: Russ, Mike
Sent: Tuesday, October 20, 2009 12:37 PM
To: Nall, Judy
Subject: FW: Netbooks and book fund report

Judy,

As you can see from Dr. Bertram's reply, we treat the netbooks like textbooks and apply the 20%.

Thanks,
Mike

Michael K. Russ
Chief Technology Officer
Evansville Vanderburgh School Corp.
1 S.E. 9th Street
Evansville, IN 47708
812-435-8546
FAX: 812.435.8577
Secretary: Trish Goetz
812-435-8454

----- Forwarded Message

From: "Bertram, Vince" <Vince.Bertram@evsc.k12.in.us>
Date: Tue, 20 Oct 2009 12:32:46 -0500
To: Mike Russ <mike.russ@evsc.k12.in.us>, "Conway, Margaret" <Margaret.Conway@evsc.k12.in.us>
Subject: Re: Netbooks and book fund report

Dr. Bennett indicated that we should regard the netbooks just as we do other textbooks.
Vince M. Bertram, Ed.D.

----- Original Message -----

From: Russ, Mike
To: Bertram, Vince; Conway, Margaret
Sent: Tue Oct 20 10:05:56 2009
Subject: Netbooks and book fund report

Judy Nall inquired about the report she is sending to the state for textbooks and netbooks. Should she put an additional 20% on the cost of the netbook (that would be \$92) like she does for textbooks. This allow us funds for shipping, repairs and other overhead expenses.

Thanks,
Mike

Michael K. Russ
Chief Technology Officer
Evansville Vanderburgh School Corp.
1 S.E. 9th Street
Evansville, IN 47708

MEMORANDUM

TO SCHOOL PRINCIPALS, TREASURERS, SPE ED TEACHERS
FROM PAT TULEY
SUBJECT EXPENDITURES OF SPECIAL EDUCATION FEES/BOOK RENTALS
DATE September 12, 1996

A MEETING WAS HELD WEDNESDAY, SEPTEMBER 11, REGARDING AN EXCEPTION TAKEN BY THE INDIANA STATE BOARD ACCOUNTS DURING THE LAST AUDIT PERIOD. THE EXCEPTION "**SOME EDUCATIONAL FEES FOR SPECIAL EDUCATIONAL STUDENTS WERE BEING RECEIPTED TO AND EXPENDED FROM EXTRA-CURRICULAR FUNDS. PER I.C. 20-5-2-2, ALL EDUCATIONAL FUNDS ARE THE SPECIFIC RESPONSIBILITY OF THE GOVERNING BODY (BOARD OF SCHOOL TRUSTEES) AND THE SCHOOL CORPORATION ACTING ON ITS BEHALF.**"

THOSE IN ATTENDANCE WERE AS FOLLOWS: GARY STALEY, DEBRA WELLS, LEW BROWNING, DONNA ROBBINS, AND PAT TULEY. IT WAS AGREED UPON BY ALL IN ATTENDANCE THAT THE RECEIPTING OF FUNDS AND EXPENDITURE OF FUNDS WILL BE AS FOLLOWS: MONIES WILL STILL BE RECEIPTED THROUGH THE SCHOOL TREASURER AS YOU HAVE DONE IN THE PAST. FOR THE SCHOOL YEAR 1996-97, THE AMOUNT OF THE TRANSFER WILL BE AS FOLLOWS; FOR THOSE STUDENTS WHO ARE **NOT** ON FREE LUNCH/TEXT, THE TOTAL AMOUNT FOR EACH STUDENT AS DETERMINED ON THE SPECIAL EDUCATION--ACCOUNTING SHEET WILL BE TRANSFERRED. FOR THOSE STUDENTS WHO ARE ENTITLED TO FREE TEXTS, THE AMOUNT TRANSFERRED WILL BE CALCULATED AT 70% OF THE AMOUNT DETERMINED ON THE SPECIAL EDUCATION--ACCOUNTING SHEET. **PRIOR TO TRANSFERRING ANY MONEY, THE SCHOOL TREASURER MUST VERIFY THOSE STUDENTS WHO ARE RECEIVING FREE TEXT BOOKS. PLEASE PLACE "FT" BESIDE EACH STUDENT'S NAME THAT IS RECEIVING FREE TEXTS.** FOR ELEMENTARY STUDENTS **NOT** RECEIVING FREE TEXT BOOKS, THE RATE PER CLASS IS ~~\$9.60~~. FOR ELEMENTARY STUDENTS WHO **ARE** RECEIVING FREE TEXT BOOKS, THE RATE PER CLASS IS ~~\$6.70~~. FOR MIDDLE SCHOOL STUDENTS **NOT** RECEIVING FREE TEXT BOOKS, THE RATE PER CLASS IS ~~\$8.80~~. FOR MIDDLE SCHOOL STUDENTS WHO **ARE** RECEIVING FREE TEXT BOOKS, THE RATE PER CLASS IS ~~\$6.15~~. AFTER THE BOOK FUND OFFICE RECEIVES THE "SPECIAL EDUCATION--ACCOUNTING SHEET", WE WILL VERIFY THE MATHEMATICS FOR ACCURACY. IF AN ERROR IS DISCOVERED, THE TREASURER WILL BE DIRECTED TO TRANSFER THE DIFFERENCE BACK INTO THE BOOK RENTAL ACCOUNT, OR TRANSFER AN ADDITIONAL AMOUNT INTO THE SPECIAL EDUCATION ACCOUNT.

REIMBURSEMENT FOR STUDENTS RECEIVING FREE LUNCH/TEXT BOOKS WHO WOULD OTHERWISE PAY **AN INSTRUCTIONAL FEE**, WILL BE HANDLED IN THE SAME WAY IT HAS BEEN IN THE PAST.

THE **SPENDING** OF THOSE ABOVE LISTED FUNDS WILL BE AS FOLLOWS:

1. TEACHER/ACCOUNT SPONSOR WILL VERIFY WITH SCHOOL TREASURER AVAILABLE FUNDS.

TREASURERS, SPE ED TEACHERS

October 12, 1998

2. **TEACHER/ACCOUNT SPONSOR WILL ASK THE PERSON AT YOUR SCHOOL WHO WOULD NORMALLY INITIATE A REQUISITION THROUGH THE BUSINESS OFFICE, TO DO SO.**

3. **AS SOON AS A PURCHASE ORDER IS OBTAINED, A COPY WILL BE PROVIDED TO THE SCHOOL TREASURER.**

4. **THE SCHOOL TREASURER WILL USE INFORMATION ON PURCHASE ORDER TO INITIATE AN ACCOUNTS PAYABLE AGAINST THE PROPER ACCOUNT. NOTE: YOU WILL LIST THE EVSC AS THE VENDOR AND USE THE MEMO SECTION TO MAKE REFERENCE TO THE PROPER PURCHASE ORDER NUMBER.**

5. **UPON RECEIPT OF THE MERCHANDISE AND THE PROPER PAPER WORK, THE BUSINESS OFFICE WILL PAY THE VENDOR.**

6. **THE SCHOOL TREASURER WILL REIMBURSE THE EVSC ON A MONTHLY BASIS.**

WHILE THE ABOVE PROCEDURE MAY SEEM A BIT AWKWARD, IT WILL PROVIDE SEVERAL SAFEGUARDS FOR THE INDIVIDUAL SCHOOL AND THE EVSC. WE BELIEVE IT WILL SATISFY THE BOARD OF ACCOUNTS, CONTINUE TO PROVIDE ACCURATE ACCOUNTING OF THE FUNDS BY SPONSOR, AND ALLOW YOU FULL USE OF THE FUNDS DURING THE SCHOOL YEAR.

A DISCUSSION WAS HAD ABOUT SENDING ALL OF THE MONEY AT ONCE TO THE BUSINESS OFFICE AND JUST OPERATING THROUGH THEM. HOWEVER, THE FISCAL YEAR ENDS ON DECEMBER 31, AND YOU WOULD HAVE LOST ANY MONEY NOT SPENT.

THE ACCOUNT THAT HAS BEEN SET UP FOR THE PURCHASES TO BE MADE THROUGH IS: 010 21690 46300 FOLLOWED BY **YOUR COST CENTER NUMBER.**

IF YOU HAVE QUESTIONS RELATED TO THE ABOVE PROCEDURES PLEASE DO NOT HESITATE TO CALL THE APPROPRIATE PERSON.

SCHOOL PRINCIPALS SHOULD VOICE CONCERNS TO GARY STALEY

SPECIAL EDUCATION TEACHERS SHOULD VOICE CONCERNS TO LEW BROWNING

SCHOOL TREASURERS SHOULD VOICE CONCERNS TO PAT TULEY.

THANK YOU.

CC: GARY STALEY, LEW BROWNING, DEBRA WELLS, RON BARTH, FILE