

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

VIGO COUNTY SCHOOL CORPORATION
VIGO COUNTY, INDIANA

July 1, 2014 to June 30, 2016



FILED
09/07/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Donna Wilson	01-01-14 to 12-31-17
Superintendent of Schools	Daniel Tanoos	01-01-14 to 12-31-17
President of the School Board	Paul Lockhart Tammy Pearson	01-01-14 to 12-31-16 01-01-17 to 12-31-17



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE VIGO COUNTY SCHOOL CORPORATION, VIGO COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Vigo County School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2014 to June 30, 2016, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Corporation's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2014 to June 30, 2016.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2014 to June 30, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Other Information

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated July 10, 2017, 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* in considering the School Corporation's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

July 10, 2017



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE VIGO COUNTY SCHOOL CORPORATION, VIGO COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the Vigo County School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2014 to June 30, 2016, and the related notes to the financial statement, and have issued our report thereon dated July 10, 2017, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School Corporation's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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

Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

July 10, 2017

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

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VIGO COUNTY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended June 30, 2015 and 2016

Fund	Cash and Investments 07-01-14	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16
General	\$ 20,963,085	\$ 102,657,446	\$ 99,209,079	\$ (297,159)	\$ 24,114,293	\$ 103,380,134	\$ 102,242,234	\$ (85,640)	\$ 25,166,553
Debt Service	2,578,827	8,897,293	8,014,653	(1,261,351)	2,200,116	9,108,617	8,921,743	(1,082,611)	1,304,379
Capital Projects	6,218,690	11,551,605	11,553,251	596,516	6,813,560	11,210,115	13,530,357	436,402	4,929,720
School Transportation	184,462	5,237,912	5,456,396	282,368	248,346	5,486,129	5,955,941	208,357	(13,109)
School Bus Replacement	1,152,547	1,606,272	1,832,904	144,612	1,070,527	1,693,455	1,734,048	98,492	1,128,426
Payroll	500,481	26,548,673	26,420,711	-	628,443	27,928,219	27,731,446	-	825,216
Rainy Day	-	-	-	-	-	199,308	-	-	199,308
Construction	-	34,433	5,221,354	9,800,000	4,613,079	3,050	4,522,287	-	93,842
School Lunch	2,484,824	7,340,152	7,270,422	6,486	2,561,040	7,062,588	7,133,466	1,373	2,491,535
Textbook Rental	973,552	1,272,664	2,119,666	593,194	719,744	1,286,710	1,732,536	466,466	740,384
Self-Insurance	7,583,320	18,420,120	18,656,307	-	7,347,133	18,787,340	17,790,173	-	8,344,300
Joint Services and Supply - Other	-	1,148,191	1,148,191	-	-	1,151,752	1,151,752	-	-
Full-Day Kindergarten	6,135	146	6,156	-	125	-	-	-	125
Early Intervention Grant	-	-	-	-	-	129,366	59,985	-	69,381
2014-2015 Early Intervention Grant	178,380	-	178,380	-	-	-	-	-	-
2015-2016 Early Intervention Grant	-	180,000	63,380	-	116,620	-	116,620	-	-
2014-2015 Reading Recovery Grant	-	20,000	20,000	-	-	-	-	-	-
Pool Donations	-	318,500	-	-	318,500	289,485	604,301	-	3,684
2012-2013 PDS-ISU	5,828	-	2,266	-	3,562	-	2,743	-	819
2013-2014 PDS-ISU	5,370	-	363	-	5,007	-	5,007	-	-
2014-2015 PDS-ISU	13,701	-	4,731	-	8,970	-	2,825	-	6,145
2015-2016 PDS-ISU	-	16,600	3,053	-	13,547	-	8,326	-	5,221
2016-2017 PDS-ISU	-	-	-	-	-	16,600	4,044	-	12,556
2012-2013 Lumina Grant	2,394	-	-	-	2,394	-	-	-	2,394
Project Peace	770	-	-	-	770	-	-	-	770
Minority Consortium	7,098	-	1,702	-	5,396	500	814	-	5,082
Minority Awareness	-	-	-	-	-	24,962	17,504	-	7,458
Adult Education Vouchers	2,634	-	-	-	2,634	-	-	-	2,634
2007-2008 Project PRE	32,486	-	9,525	-	22,961	-	11,129	-	11,832
2009-2010 Project PRE	2,670	-	2,085	-	585	-	286	-	299
Education Foundation Math/Science Tutoring	915	-	-	-	915	-	-	-	915
Gibson Foundation	550	-	-	-	550	-	-	-	550
Vectren Grant	428	-	-	-	428	-	-	-	428
Reading Recovery	18,169	55,240	32,835	-	40,574	1,000	19,410	-	22,164
Altrusa Grant	787	-	-	-	787	-	-	-	787
NEA Learn/Lead	9,017	-	-	-	9,017	-	5,319	-	3,698
Walmart Grant	750	-	-	-	750	-	-	-	750
Duke Energy SS	-	16,111	7,761	-	8,350	-	7,845	-	505
OC - Holiday Tiles	-	750	738	-	12	-	12	-	-
2015-2016 VCEF Math Magic	-	-	-	-	-	25,000	25,000	-	-
2016-2017 VCEF Math Magic	-	-	-	-	-	25,000	2,201	-	22,799
Kids Fit SMW	-	-	-	-	-	2,500	828	-	1,672
GE Volunteer Foundation	93	-	-	-	93	-	-	-	93

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

VIGO COUNTY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended June 30, 2015 and 2016
 (Continued)

Fund	Cash and Investments 07-01-14	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16
K-Countdown	-	12,000	10,308	-	1,692	44,504	23,160	-	23,036
Math Magic	50,280	-	14,328	-	35,952	-	3,321	-	32,631
Cultural Arts	10,387	83,429	81,597	-	12,219	80,254	88,503	-	3,970
VCSC Aquatic Center Bricks	11,348	9,598	-	-	20,946	7,482	11,041	-	17,387
Project Aspire	440	-	-	-	440	-	-	-	440
2016-2017 Performing Arts	-	-	-	-	-	5,500	-	-	5,500
Performing Arts	8,665	-	8,665	-	-	-	-	-	-
2015-2016 Performing Arts	-	8,000	643	-	7,357	995	8,352	-	-
Dollar General Grant	-	-	-	-	-	3,000	2,985	-	15
THN Tutoring	(1,227)	1,227	-	-	-	-	-	-	-
Anonymous Gift/Parent Grant	47,821	15,000	36,107	-	26,714	15,000	20,345	-	21,369
2013-2014 VCEF Writing/Tutoring Grant	(387)	387	-	-	-	-	-	-	-
2014-2015 VCEF Writing/Tutoring Grant	-	11,988	11,988	-	-	-	-	-	-
2015-2016 VCEF Writing/Tutoring Grant	-	-	-	-	-	10,604	12,776	-	(2,172)
2013-2014 VCEF Readlive Tutoring	(1,162)	1,162	-	-	-	-	-	-	-
2014-2015 VCEF Readlive Tutoring	-	16,066	16,066	-	-	-	-	-	-
2015-2016 VCEF Readlive Tutoring	-	-	-	-	-	7,324	9,965	-	(2,641)
VCEF - Write Teach	252	-	248	-	4	-	-	-	4
2011-2012 Out of School	5,739	-	3	-	5,736	-	5,637	-	99
Work in Indiana	8,050	3,500	3,782	-	7,768	-	-	-	7,768
2012-2013 Summer Manufacturing Camp	95	-	-	-	95	-	95	-	-
2013-2014 Summer Manufacturing Camp	3,517	-	-	-	3,517	-	3,488	-	29
2011-2012 Summer Health Camp	884	-	603	-	281	-	-	-	281
2014-2015 Summer Health Camp	-	1,442	1,096	-	346	-	-	-	346
2015-2016 Summer Health Camp	-	-	-	-	-	2,269	2,237	-	32
2016-2017 Summer Health Camp	-	-	-	-	-	3,773	-	-	3,773
Work 1 Youth Camp	5,891	16,095	13,932	-	8,054	-	8,054	-	-
Tech Town USA	16,163	3,083	3,400	-	15,846	24,056	30,183	-	9,719
County Alcohol & Drug	5,330	-	-	-	5,330	-	-	-	5,330
WVCF Vike-Tykes	2,500	-	-	-	2,500	-	1,521	-	979
Background Checks	1,570	264	1,139	-	695	1,236	1,030	-	901
Assessment Grant	-	-	-	-	-	47,101	-	-	47,101
2013-2014 Gifted and Talented	38,895	-	38,374	-	521	-	521	-	-
2015-2016 Gifted and Talented	-	85,345	36,446	-	48,899	-	48,899	-	-
2016-2017 Gifted and Talented	-	-	-	-	-	88,086	54,463	-	33,623
CTE Awareness	698	25,849	60,707	-	(34,160)	38,586	4,426	-	-
CTE Action Plan	-	-	-	-	-	-	14,429	-	(14,429)
Secured Schools Safety Grant	34,125	12,940	-	-	47,065	47,591	-	-	94,656
Scholarships and Awards	-	676,668	575,439	-	101,229	261,801	363,030	-	-
2013-2014 Non-English Speaking Programs P.L. 273-1999	14,527	-	14,527	-	-	-	-	-	-

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

VIGO COUNTY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended June 30, 2015 and 2016
(Continued)

Fund	Cash and Investments 07-01-14	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16
2014-2015 Non-English Speaking Programs P.L. 273-1999	-	19,048	5,818	-	13,230	-	13,230	-	-
2015-2016 Non-English Speaking Programs P.L. 273-1999	-	-	-	-	-	38,337	7,815	-	30,522
CTE Innovative	-	-	-	-	-	282,380	285,178	-	(2,798)
2014-2015 Excell in Performance	-	38,877	38,877	-	-	-	-	-	-
2015-2016 Excell in Performance	-	-	-	-	-	26,273	26,273	-	-
21st Century Scholars	209	-	-	-	209	-	-	-	209
ISU Innovation	25,757	61,737	87,494	-	-	-	-	-	-
2013-2014 Title I	(515,049)	1,725,018	1,209,969	-	-	-	-	-	-
2014-2015 Title I	-	3,204,694	3,670,277	-	(465,583)	1,501,857	1,036,274	-	-
2015-2016 Title I	-	-	-	-	-	3,539,436	4,134,125	-	(594,689)
2014-2015 Title I, School Improvement	-	284,980	315,140	-	(30,160)	50,823	20,663	-	-
2015-2016 Title I, School Improvement	-	-	-	-	-	227,791	261,147	-	(33,356)
Title I School Improvement	24,629	-	-	-	24,629	-	-	-	24,629
2013-2014 Title I, Part D	-	54,740	54,740	-	-	-	-	-	-
2014-2015 Title I, Part D	-	73,731	84,533	-	(10,802)	41,326	30,524	-	-
2015-2016 Title I, Part D	-	-	-	-	-	179,292	212,176	-	(32,884)
2013-2014 Adult Education and Family Literacy, Title II	(63,706)	119,887	56,181	-	-	-	-	-	-
2014-2015 Adult Education and Family Literacy, Title II	-	124,162	341,372	-	(217,210)	12,375	(204,835)	-	-
2015-2016 Adult Education and Family Literacy, Title II	-	-	-	-	-	41,728	115,292	-	(73,564)
2013-2014 Title II Eisenhower	9,179	65,858	75,037	-	-	-	-	-	-
2014-2015 Title II Eisenhower	(1,015)	32,107	18,437	-	12,655	50,267	62,922	-	-
2015-2016 Title II Eisenhower	-	-	-	-	-	28,447	50,605	-	(22,158)
Title II - Eisenhower - Science and Math Technology Grants	-	-	-	-	-	273,821	331,172	-	(57,351)
2012-13 Title II Eisenhower Science/Math Technology Grants	(53)	182,622	186,508	-	(3,939)	103,907	99,968	-	-
2014-15 Title II Eisenhower Science/Math Technology Grants	-	155,559	160,187	-	(4,628)	116,301	187,036	-	(75,363)
2016-17 Title II Eisenhower Science/Math Technology Grants	-	-	-	-	-	-	60,309	-	(60,309)
2015-2016 Homeless Children	-	-	-	-	-	20,417	23,333	-	(2,916)
2013-2014 Homeless Children	(3,625)	18,125	14,500	-	-	-	-	-	-
2014-2015 Homeless Children	-	23,333	26,667	-	(3,334)	16,667	13,333	-	-
2013-2014 Perkins	(25,876)	121,044	95,168	-	-	-	-	-	-
2014-2015 Perkins	-	78,932	102,545	-	(23,613)	207,999	184,386	-	-
2015-2016 Perkins	-	-	-	-	-	194,950	224,790	-	(29,840)
Youthrisk Grant	-	-	-	-	-	100	-	-	100
Medicaid Reimbursement - Federal	115,526	279,722	52,646	-	342,602	149,041	393,255	-	98,388
2013-2014 Title II Educating America, Educate IN	(14,638)	101,181	86,543	-	-	-	-	-	-
2014-2015 Title II Educating America, Educate IN	-	43,445	47,830	-	(4,385)	37,909	33,524	-	-
2015-2016 Title II Educating America, Educate IN	-	-	-	-	-	12,869	32,861	-	(19,992)
Other Federal Programs	274	-	-	-	274	-	-	-	274
2010-2011 Leading the Way	74	-	-	-	74	-	-	-	74
2009-2010 Leading the Way	68	-	-	-	68	-	-	-	68
21st Century	(12,858)	35,105	22,106	-	141	-	-	-	141
2014-2015 21st Century	-	83,047	94,696	-	(11,649)	54,837	43,188	-	-
2015-2016 21st Century	-	-	-	-	-	115,605	136,110	-	(20,505)
2009-2010 Reading First	5,199	-	-	-	5,199	-	-	-	5,199
Title III Language Minority	-	13	13	-	-	-	-	-	-
2013-2014 Title III Language Minority	(241)	1,748	1,507	-	-	19,112	19,112	-	-
2015-2016 Title III Language Minority	-	-	-	-	-	270	480	-	(210)
2013-2014 Title II Class Size Reduction	(72,688)	238,971	166,283	-	-	-	-	-	-
2014-2015 Title II Class Size Reduction	-	378,053	459,452	-	(81,399)	180,440	99,041	-	-
2015-2016 Title II Class Size Reduction	-	-	-	-	-	405,533	507,455	-	(101,922)
Totals	\$ 42,663,530	\$ 193,851,890	\$ 195,639,833	\$ 9,864,666	\$ 50,740,253	\$ 196,431,102	\$ 202,499,385	\$ 42,839	\$ 44,714,809

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

VIGO COUNTY 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, the following: 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.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

Local sources. Amounts received from taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, School Corporation activities, revenue from community service activities, and other revenue from local sources.

Intermediate sources. Amounts received as distributions from the County for fees collected for or on behalf of the School Corporation including, but not limited to, the following: educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

VIGO COUNTY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

State sources. Amounts received as distributions from the State of Indiana that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Federal sources. Amounts received as distributions from the federal government that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Other receipts. Amounts received from various sources, including, but not limited to, the following: 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. Amounts disbursed for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

Support services. Amounts disbursed for support services related to students, instruction, general administration, school administration, outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services. Amounts disbursed for food service operations and community service operations.

Facilities acquisition and construction. Amounts disbursed for the acquisition, development, construction, and improvement of new and existing facilities.

Debt service. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the School Corporation, including: all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

Nonprogrammed charges. Amounts disbursed for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

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:

Proceeds of long-term debt. Amounts received in relation to the issuance of bonds or other long-term debt issues.

Sale of capital assets. Amounts received when land, buildings, or equipment owned by the School Corporation are sold.

VIGO COUNTY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Transfers in. Amounts 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. Amounts 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 amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the School Corporation. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the 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 or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the 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.

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.

VIGO COUNTY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the School Corporation to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The 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.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the 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:

Indiana Public Retirement System
One North Capitol, 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.

VIGO COUNTY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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
One North Capitol, 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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the School Corporation's participation in numerous reimbursable grant programs that require the expenditure of funds prior to the grant distribution. The School Transportation fund had a deficit as of June 30, 2016. Additionally, the School Transportation fund is subsidized annually by the General fund due to circuit breaker credit losses. At June 30, 2016, the General fund transfer had not been made resulting in a negative cash balance in the School Transportation fund.

VIGO COUNTY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporations*

The School Corporation has entered into capital leases with Sarah Scott Middle School Building Corporation and the Vigo County Elementary School Building Corporation (the lessors). The lessors were organized as a not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be related-parties of the School Corporation. Lease payments during the years 2015 and 2016 totaled \$5,565,500 and \$5,572,500, respectively.

Note 9. *Other Postemployment Benefits*

The School Corporation provides health insurance and other voluntary insurance products to eligible retirees and their spouses. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

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OTHER INFORMATION - UNAUDITED

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://www.doe.in.gov/finance/school-financial-reports>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the School Corporation's Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015

	General	Debt Service	Capital Projects	School Transportation	School Bus Replacement	Payroll	Rainy Day	Construction
Cash and investments - beginning	\$ 20,963,085	\$ 2,578,827	\$ 6,218,690	\$ 184,462	\$ 1,152,547	\$ 500,481	\$ -	\$ -
Receipts:								
Local sources	1,977,142	8,897,293	11,551,605	5,162,961	1,606,272	-	-	34,433
Intermediate sources	2,286	-	-	-	-	-	-	-
State sources	100,569,268	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	108,750	-	-	74,951	-	26,548,673	-	-
Total receipts	<u>102,657,446</u>	<u>8,897,293</u>	<u>11,551,605</u>	<u>5,237,912</u>	<u>1,606,272</u>	<u>26,548,673</u>	<u>-</u>	<u>34,433</u>
Disbursements:								
Instruction	68,480,306	-	-	-	-	-	-	1,411
Support services	29,301,223	-	4,022,445	5,456,396	1,832,904	26,420,711	-	-
Noninstructional services	1,427,550	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	7,530,806	-	-	-	-	5,046,538
Debt service	-	8,014,653	-	-	-	-	-	173,405
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>99,209,079</u>	<u>8,014,653</u>	<u>11,553,251</u>	<u>5,456,396</u>	<u>1,832,904</u>	<u>26,420,711</u>	<u>-</u>	<u>5,221,354</u>
Excess (deficiency) of receipts over disbursements	<u>3,448,367</u>	<u>882,640</u>	<u>(1,646)</u>	<u>(218,484)</u>	<u>(226,632)</u>	<u>127,962</u>	<u>-</u>	<u>(5,186,921)</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	9,800,000
Sale of capital assets	3,330	-	-	-	54,850	-	-	-
Transfers in	-	-	596,516	282,368	89,762	-	-	-
Transfers out	(300,489)	(1,261,351)	-	-	-	-	-	-
Total other financing sources (uses)	<u>(297,159)</u>	<u>(1,261,351)</u>	<u>596,516</u>	<u>282,368</u>	<u>144,612</u>	<u>-</u>	<u>-</u>	<u>9,800,000</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>3,151,208</u>	<u>(378,711)</u>	<u>594,870</u>	<u>63,884</u>	<u>(82,020)</u>	<u>127,962</u>	<u>-</u>	<u>4,613,079</u>
Cash and investments - ending	<u>\$ 24,114,293</u>	<u>\$ 2,200,116</u>	<u>\$ 6,813,560</u>	<u>\$ 248,346</u>	<u>\$ 1,070,527</u>	<u>\$ 628,443</u>	<u>\$ -</u>	<u>\$ 4,613,079</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	School Lunch	Textbook Rental	Self- Insurance	Joint Services and Supply - Other	Full-Day Kindergarten	Early Intervention Grant	2014-2015 Early Intervention Grant
Cash and investments - beginning	\$ 2,484,824	\$ 973,552	\$ 7,583,320	\$ -	\$ 6,135	\$ -	\$ 178,380
Receipts:							
Local sources	1,814,192	633,075	18,420,120	1,148,191	146	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	40,477	639,589	-	-	-	-	-
Federal sources	5,451,448	-	-	-	-	-	-
Other receipts	34,035	-	-	-	-	-	-
Total receipts	<u>7,340,152</u>	<u>1,272,664</u>	<u>18,420,120</u>	<u>1,148,191</u>	<u>146</u>	<u>-</u>	<u>-</u>
Disbursements:							
Instruction	-	-	1,036,346	868,735	6,156	-	-
Support services	1,652	2,119,666	130,424	279,456	-	-	178,380
Noninstructional services	7,268,770	-	-	-	-	-	-
Facilities acquisition and construction	-	-	9,737	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	17,479,800	-	-	-	-
Total disbursements	<u>7,270,422</u>	<u>2,119,666</u>	<u>18,656,307</u>	<u>1,148,191</u>	<u>6,156</u>	<u>-</u>	<u>178,380</u>
Excess (deficiency) of receipts over disbursements	<u>69,730</u>	<u>(847,002)</u>	<u>(236,187)</u>	<u>-</u>	<u>(6,010)</u>	<u>-</u>	<u>(178,380)</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	6,486	-	-	-	-	-	-
Transfers in	-	593,194	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>6,486</u>	<u>593,194</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>76,216</u>	<u>(253,808)</u>	<u>(236,187)</u>	<u>-</u>	<u>(6,010)</u>	<u>-</u>	<u>(178,380)</u>
Cash and investments - ending	<u>\$ 2,561,040</u>	<u>\$ 719,744</u>	<u>\$ 7,347,133</u>	<u>\$ -</u>	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ -</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	2015-2016 Early Intervention Grant	2014-2015 Reading Recovery Grant	Pool Donations	2012-2013 PDS-ISU	2013-2014 PDS-ISU	2014-2015 PDS-ISU	2015-2016 PDS-ISU
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,828	\$ 5,370	\$ 13,701	\$ -
Receipts:							
Local sources	-	-	318,500	-	-	-	16,600
Intermediate sources	-	-	-	-	-	-	-
State sources	180,000	20,000	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	180,000	20,000	318,500	-	-	-	16,600
Disbursements:							
Instruction	-	20,000	-	-	-	-	-
Support services	63,380	-	-	2,266	363	4,731	3,053
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	63,380	20,000	-	2,266	363	4,731	3,053
Excess (deficiency) of receipts over disbursements	116,620	-	318,500	(2,266)	(363)	(4,731)	13,547
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	116,620	-	318,500	(2,266)	(363)	(4,731)	13,547
Cash and investments - ending	<u>\$ 116,620</u>	<u>\$ -</u>	<u>\$ 318,500</u>	<u>\$ 3,562</u>	<u>\$ 5,007</u>	<u>\$ 8,970</u>	<u>\$ 13,547</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	2016-2017 PDS-ISU	2012-2013 Lumina Grant	Project Peace	Minority Consortium	Minority Awareness	Adult Education Vouchers	2007-2008 Project PRE
Cash and investments - beginning	\$ -	\$ 2,394	\$ 770	\$ 7,098	\$ -	\$ 2,634	\$ 32,486
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	1,702	-	-	-
Support services	-	-	-	-	-	-	9,525
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,702	-	-	9,525
Excess (deficiency) of receipts over disbursements	-	-	-	(1,702)	-	-	(9,525)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(1,702)	-	-	(9,525)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,394</u>	<u>\$ 770</u>	<u>\$ 5,396</u>	<u>\$ -</u>	<u>\$ 2,634</u>	<u>\$ 22,961</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	2009-2010 Project PRE	Education Foundation Math/Science Tutoring	Gibson Foundation	Vectren Grant	Reading Recovery	Altrusa Grant	NEA Learn/Lead
Cash and investments - beginning	\$ 2,670	\$ 915	\$ 550	\$ 428	\$ 18,169	\$ 787	\$ 9,017
Receipts:							
Local sources	-	-	-	-	55,240	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	55,240	-	-
Disbursements:							
Instruction	2,085	-	-	-	513	-	-
Support services	-	-	-	-	32,322	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	2,085	-	-	-	32,835	-	-
Excess (deficiency) of receipts over disbursements	(2,085)	-	-	-	22,405	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,085)	-	-	-	22,405	-	-
Cash and investments - ending	<u>\$ 585</u>	<u>\$ 915</u>	<u>\$ 550</u>	<u>\$ 428</u>	<u>\$ 40,574</u>	<u>\$ 787</u>	<u>\$ 9,017</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	Walmart Grant	Duke Energy SS	OC - Holiday Tiles	2015-2016 VCEF Math Magic	2016-2017 VCEF Math Magic	Kids Fit SMW	GE Volunteer Foundation
Cash and investments - beginning	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93
Receipts:							
Local sources	-	16,111	750	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>16,111</u>	<u>750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Instruction	-	7,761	738	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>7,761</u>	<u>738</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>8,350</u>	<u>12</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>8,350</u>	<u>12</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 750</u>	<u>\$ 8,350</u>	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	K-Countdown	Math Magic	Cultural Arts	VCSC Aquatic Center Bricks	Project Aspire	2016-2017 Performing Arts	Performing Arts
Cash and investments - beginning	\$ -	\$ 50,280	\$ 10,387	\$ 11,348	\$ 440	\$ -	\$ 8,665
Receipts:							
Local sources	12,000	-	83,429	9,598	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>12,000</u>	<u>-</u>	<u>83,429</u>	<u>9,598</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Instruction	10,308	14,328	80,171	-	-	-	8,665
Support services	-	-	1,426	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>10,308</u>	<u>14,328</u>	<u>81,597</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,665</u>
Excess (deficiency) of receipts over disbursements	<u>1,692</u>	<u>(14,328)</u>	<u>1,832</u>	<u>9,598</u>	<u>-</u>	<u>-</u>	<u>(8,665)</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>1,692</u>	<u>(14,328)</u>	<u>1,832</u>	<u>9,598</u>	<u>-</u>	<u>-</u>	<u>(8,665)</u>
Cash and investments - ending	<u>\$ 1,692</u>	<u>\$ 35,952</u>	<u>\$ 12,219</u>	<u>\$ 20,946</u>	<u>\$ 440</u>	<u>\$ -</u>	<u>\$ -</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	2015-2016 Performing Arts	Dollar General Grant	THN Tutoring	Anonymous Gift/ Parent Grant	2013-2014 VCEF Writing/ Tutoring Grant	2014-2015 VCEF Writing/ Tutoring Grant	2015-2016 VCEF Writing/ Tutoring Grant
Cash and investments - beginning	\$ -	\$ -	\$ (1,227)	\$ 47,821	\$ (387)	\$ -	\$ -
Receipts:							
Local sources	8,000	-	1,227	15,000	387	11,988	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>8,000</u>	<u>-</u>	<u>1,227</u>	<u>15,000</u>	<u>387</u>	<u>11,988</u>	<u>-</u>
Disbursements:							
Instruction	643	-	-	36,107	-	11,988	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>643</u>	<u>-</u>	<u>-</u>	<u>36,107</u>	<u>-</u>	<u>11,988</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,357</u>	<u>-</u>	<u>1,227</u>	<u>(21,107)</u>	<u>387</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>7,357</u>	<u>-</u>	<u>1,227</u>	<u>(21,107)</u>	<u>387</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,357</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,714</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	2013-2014 VCEF Readlive Tutoring	2014-2015 VCEF Readlive Tutoring	2015-2016 VCEF Readlive Tutoring	VCEF - Write Teach	2011-2012 Out of School	Work in Indiana	2012-2013 Summer Manufacturing Camp
Cash and investments - beginning	\$ (1,162)	\$ -	\$ -	\$ 252	\$ 5,739	\$ 8,050	\$ 95
Receipts:							
Local sources	1,162	16,066	-	-	-	3,500	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,162</u>	<u>16,066</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,500</u>	<u>-</u>
Disbursements:							
Instruction	-	13,653	-	248	3	3,782	-
Support services	-	2,413	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>16,066</u>	<u>-</u>	<u>248</u>	<u>3</u>	<u>3,782</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,162</u>	<u>-</u>	<u>-</u>	<u>(248)</u>	<u>(3)</u>	<u>(282)</u>	<u>-</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>1,162</u>	<u>-</u>	<u>-</u>	<u>(248)</u>	<u>(3)</u>	<u>(282)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 5,736</u>	<u>\$ 7,768</u>	<u>\$ 95</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	2013-2014 Summer Manufacturing Camp	2011-2012 Summer Health Camp	2014-2015 Summer Health Camp	2015-2016 Summer Health Camp	2016-2017 Summer Health Camp	Work 1 Youth Camp	Tech Town USA
Cash and investments - beginning	\$ 3,517	\$ 884	\$ -	\$ -	\$ -	\$ 5,891	\$ 16,163
Receipts:							
Local sources	-	-	1,442	-	-	16,095	3,083
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>1,442</u>	<u>-</u>	<u>-</u>	<u>16,095</u>	<u>3,083</u>
Disbursements:							
Instruction	-	603	1,096	-	-	13,932	3,400
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>603</u>	<u>1,096</u>	<u>-</u>	<u>-</u>	<u>13,932</u>	<u>3,400</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(603)</u>	<u>346</u>	<u>-</u>	<u>-</u>	<u>2,163</u>	<u>(317)</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>(603)</u>	<u>346</u>	<u>-</u>	<u>-</u>	<u>2,163</u>	<u>(317)</u>
Cash and investments - ending	<u>\$ 3,517</u>	<u>\$ 281</u>	<u>\$ 346</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,054</u>	<u>\$ 15,846</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	County Alcohol & Drug	WVCF Vike- Tykes	Background Checks	Assessment Grant	2013-2014 Gifted and Talented	2015-2016 Gifted and Talented	2016-2017 Gifted and Talented
Cash and investments - beginning	\$ 5,330	\$ 2,500	\$ 1,570	\$ -	\$ 38,895	\$ -	\$ -
Receipts:							
Local sources	-	-	264	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	85,345	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	264	-	-	85,345	-
Disbursements:							
Instruction	-	-	1,139	-	25,013	30,764	-
Support services	-	-	-	-	13,361	5,682	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	1,139	-	38,374	36,446	-
Excess (deficiency) of receipts over disbursements	-	-	(875)	-	(38,374)	48,899	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(875)	-	(38,374)	48,899	-
Cash and investments - ending	<u>\$ 5,330</u>	<u>\$ 2,500</u>	<u>\$ 695</u>	<u>\$ -</u>	<u>\$ 521</u>	<u>\$ 48,899</u>	<u>\$ -</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	CTE Awareness	CTE Action Plan	Secured Schools Safety Grant	Scholarships and Awards	2013-2014 Non-English Speaking Programs P.L. 273-1999	2014-2015 Non-English Speaking Programs P.L. 273-1999	2015-2016 Non-English Speaking Programs P.L. 273-1999
Cash and investments - beginning	\$ 698	\$ -	\$ 34,125	\$ -	\$ 14,527	\$ -	\$ -
Receipts:							
Local sources	25,849	-	12,940	671,607	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	5,061	-	19,048	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>25,849</u>	<u>-</u>	<u>12,940</u>	<u>676,668</u>	<u>-</u>	<u>19,048</u>	<u>-</u>
Disbursements:							
Instruction	60,707	-	-	575,439	4,939	517	-
Support services	-	-	-	-	9,588	5,301	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>60,707</u>	<u>-</u>	<u>-</u>	<u>575,439</u>	<u>14,527</u>	<u>5,818</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(34,858)</u>	<u>-</u>	<u>12,940</u>	<u>101,229</u>	<u>(14,527)</u>	<u>13,230</u>	<u>-</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>(34,858)</u>	<u>-</u>	<u>12,940</u>	<u>101,229</u>	<u>(14,527)</u>	<u>13,230</u>	<u>-</u>
Cash and investments - ending	<u>\$ (34,160)</u>	<u>\$ -</u>	<u>\$ 47,065</u>	<u>\$ 101,229</u>	<u>\$ -</u>	<u>\$ 13,230</u>	<u>\$ -</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	CTE Innovative	2014-2015 Excell in Performance	2015-2016 Excell in Performance	21st Century Scholars	ISU Innovation	2013-2014 Title I	2014-2015 Title I
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 209	\$ 25,757	\$ (515,049)	\$ -
Receipts:							
Local sources	-	-	-	-	61,737	-	474
Intermediate sources	-	-	-	-	-	-	-
State sources	-	38,877	-	-	-	-	-
Federal sources	-	-	-	-	-	1,725,018	3,204,220
Other receipts	-	-	-	-	-	-	-
Total receipts	-	38,877	-	-	61,737	1,725,018	3,204,694
Disbursements:							
Instruction	-	38,877	-	-	7,225	982,841	3,036,612
Support services	-	-	-	-	80,269	213,749	605,312
Noninstructional services	-	-	-	-	-	13,379	28,353
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	38,877	-	-	87,494	1,209,969	3,670,277
Excess (deficiency) of receipts over disbursements	-	-	-	-	(25,757)	515,049	(465,583)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(25,757)	515,049	(465,583)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (465,583)</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	2015-2016 Title I Part D	2014-2015 Title I, School Improvement	2015-2016 Title I, School Improvement	Title I School Improvement	2013-2014 Title I, Part D	2014-2015 Title I, Part D	2015-2016 Title I, Part D
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 24,629	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	284,980	-	-	54,740	73,731	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	284,980	-	-	54,740	73,731	-
Disbursements:							
Instruction	-	-	-	-	54,740	84,533	-
Support services	-	315,140	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	315,140	-	-	54,740	84,533	-
Excess (deficiency) of receipts over disbursements	-	(30,160)	-	-	-	(10,802)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(30,160)	-	-	-	(10,802)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ (30,160)</u>	<u>\$ -</u>	<u>\$ 24,629</u>	<u>\$ -</u>	<u>\$ (10,802)</u>	<u>\$ -</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	2013-2014 Adult Education and Family Literacy, Title II	2014-2015 Adult Education and Family Literacy, Title II	2015-2016 Adult Education and Family Literacy, Title II	2013-2014 Title II Eisenhower	2014-2015 Title II Eisenhower	2015-2016 Title II Eisenhower	Title II - Eisenhower - Science and Math Technology Grants
Cash and investments - beginning	\$ (63,706)	\$ -	\$ -	\$ 9,179	\$ (1,015)	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	119,887	124,162	-	65,858	32,107	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	119,887	124,162	-	65,858	32,107	-	-
Disbursements:							
Instruction	57,591	314,662	-	21,532	5,606	-	-
Support services	(1,410)	26,710	-	53,505	12,831	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	56,181	341,372	-	75,037	18,437	-	-
Excess (deficiency) of receipts over disbursements	63,706	(217,210)	-	(9,179)	13,670	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	63,706	(217,210)	-	(9,179)	13,670	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ (217,210)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,655</u>	<u>\$ -</u>	<u>\$ -</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	2012-13 Title II Eisenhower Science/Math Technology Grants	2014-15 Title II Eisenhower Science/Math Technology Grants	2016-17 Title II Eisenhower Science/Math Technology Grants	2015-2016 Homeless Children	2013-2014 Homeless Children	2014-2015 Homeless Children	2013-2014 Perkins
Cash and investments - beginning	\$ (53)	\$ -	\$ -	\$ -	\$ (3,625)	\$ -	\$ (25,876)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	182,622	155,559	-	-	18,125	23,333	121,044
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>182,622</u>	<u>155,559</u>	<u>-</u>	<u>-</u>	<u>18,125</u>	<u>23,333</u>	<u>121,044</u>
Disbursements:							
Instruction	2,337	5,305	-	-	14,500	26,667	94,630
Support services	184,171	154,882	-	-	-	-	538
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>186,508</u>	<u>160,187</u>	<u>-</u>	<u>-</u>	<u>14,500</u>	<u>26,667</u>	<u>95,168</u>
Excess (deficiency) of receipts over disbursements	<u>(3,886)</u>	<u>(4,628)</u>	<u>-</u>	<u>-</u>	<u>3,625</u>	<u>(3,334)</u>	<u>25,876</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>(3,886)</u>	<u>(4,628)</u>	<u>-</u>	<u>-</u>	<u>3,625</u>	<u>(3,334)</u>	<u>25,876</u>
Cash and investments - ending	<u><u>\$ (3,939)</u></u>	<u><u>\$ (4,628)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (3,334)</u></u>	<u><u>\$ -</u></u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	2014-2015 Perkins	2015-2016 Perkins	Youthrisk Grant	Medicaid Reimbursement - Federal	2013-2014 Title II Educating America, Educate IN	2014-2015 Title II Educating America, Educate IN	2015-2016 Title II Educating America, Educate IN
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 115,526	\$ (14,638)	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	78,932	-	-	279,722	101,181	43,445	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>78,932</u>	<u>-</u>	<u>-</u>	<u>279,722</u>	<u>101,181</u>	<u>43,445</u>	<u>-</u>
Disbursements:							
Instruction	63,218	-	-	52,646	-	-	-
Support services	39,327	-	-	-	86,543	47,830	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>102,545</u>	<u>-</u>	<u>-</u>	<u>52,646</u>	<u>86,543</u>	<u>47,830</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(23,613)</u>	<u>-</u>	<u>-</u>	<u>227,076</u>	<u>14,638</u>	<u>(4,385)</u>	<u>-</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>(23,613)</u>	<u>-</u>	<u>-</u>	<u>227,076</u>	<u>14,638</u>	<u>(4,385)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (23,613)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 342,602</u>	<u>\$ -</u>	<u>\$ (4,385)</u>	<u>\$ -</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	Other Federal Programs	2010-2011 Leading the Way	2009-2010 Leading the Way	21st Century	2014-2015 21st Century	2015-2016 21st Century	2009-2010 Reading First
Cash and investments - beginning	\$ 274	\$ 74	\$ 68	\$ (12,858)	\$ -	\$ -	\$ 5,199
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	35,105	83,047	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	35,105	83,047	-	-
Disbursements:							
Instruction	-	-	-	14,506	93,039	-	-
Support services	-	-	-	7,600	1,657	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	22,106	94,696	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	12,999	(11,649)	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	12,999	(11,649)	-	-
Cash and investments - ending	<u>\$ 274</u>	<u>\$ 74</u>	<u>\$ 68</u>	<u>\$ 141</u>	<u>\$ (11,649)</u>	<u>\$ -</u>	<u>\$ 5,199</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	Title III Language Minority	2013-2014 Title III Language Minority	2015-2016 Title III Language Minority	2013-2014 Title II Class Size Reduction	2014-2015 Title II Class Size Reduction	2015-2016 Title II Class Size Reduction	Totals
Cash and investments - beginning	\$ -	\$ (241)	\$ -	\$ (72,688)	\$ -	\$ -	\$ 42,663,530
Receipts:							
Local sources	-	-	-	-	-	-	52,608,479
Intermediate sources	-	-	-	-	-	-	2,286
State sources	-	-	-	-	-	-	101,597,665
Federal sources	13	1,748	-	238,971	378,053	-	12,877,051
Other receipts	-	-	-	-	-	-	26,766,409
Total receipts	<u>13</u>	<u>1,748</u>	<u>-</u>	<u>238,971</u>	<u>378,053</u>	<u>-</u>	<u>193,851,890</u>
Disbursements:							
Instruction	13	29	-	166,283	459,452	-	76,920,042
Support services	-	1,478	-	-	-	-	71,726,800
Noninstructional services	-	-	-	-	-	-	8,738,052
Facilities acquisition and construction	-	-	-	-	-	-	12,587,081
Debt service	-	-	-	-	-	-	8,188,058
Nonprogrammed charges	-	-	-	-	-	-	17,479,800
Total disbursements	<u>13</u>	<u>1,507</u>	<u>-</u>	<u>166,283</u>	<u>459,452</u>	<u>-</u>	<u>195,639,833</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>241</u>	<u>-</u>	<u>72,688</u>	<u>(81,399)</u>	<u>-</u>	<u>(1,787,943)</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	9,800,000
Sale of capital assets	-	-	-	-	-	-	64,666
Transfers in	-	-	-	-	-	-	1,561,840
Transfers out	-	-	-	-	-	-	(1,561,840)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,864,666</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>241</u>	<u>-</u>	<u>72,688</u>	<u>(81,399)</u>	<u>-</u>	<u>8,076,723</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (81,399)</u>	<u>\$ -</u>	<u>\$ 50,740,253</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016

	General	Debt Service	Capital Projects	School Transportation	School Bus Replacement	Payroll	Rainy Day	Construction
Cash and investments - beginning	\$ 24,114,293	\$ 2,200,116	\$ 6,813,560	\$ 248,346	\$ 1,070,527	\$ 628,443	\$ -	\$ 4,613,079
Receipts:								
Local sources	2,327,684	9,108,617	11,166,921	5,447,345	1,693,455	-	199,308	3,050
Intermediate sources	2,286	-	-	-	-	-	-	-
State sources	100,947,207	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	102,957	-	43,194	38,784	-	27,928,219	-	-
Total receipts	<u>103,380,134</u>	<u>9,108,617</u>	<u>11,210,115</u>	<u>5,486,129</u>	<u>1,693,455</u>	<u>27,928,219</u>	<u>199,308</u>	<u>3,050</u>
Disbursements:								
Instruction	71,257,446	-	-	-	-	-	-	621
Support services	29,517,757	-	3,763,676	5,955,941	1,734,048	27,731,446	-	-
Noninstructional services	1,466,974	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	9,766,681	-	-	-	-	4,334,201
Debt service	-	8,921,743	-	-	-	-	-	187,465
Nonprogrammed charges	57	-	-	-	-	-	-	-
Total disbursements	<u>102,242,234</u>	<u>8,921,743</u>	<u>13,530,357</u>	<u>5,955,941</u>	<u>1,734,048</u>	<u>27,731,446</u>	<u>-</u>	<u>4,522,287</u>
Excess (deficiency) of receipts over disbursements	<u>1,137,900</u>	<u>186,874</u>	<u>(2,320,242)</u>	<u>(469,812)</u>	<u>(40,593)</u>	<u>196,773</u>	<u>199,308</u>	<u>(4,519,237)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	9,146	-	32,320	-	-	-
Transfers in	-	-	427,256	208,357	66,172	-	-	-
Transfers out	(85,640)	(1,082,611)	-	-	-	-	-	-
Total other financing sources (uses)	<u>(85,640)</u>	<u>(1,082,611)</u>	<u>436,402</u>	<u>208,357</u>	<u>98,492</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,052,260</u>	<u>(895,737)</u>	<u>(1,883,840)</u>	<u>(261,455)</u>	<u>57,899</u>	<u>196,773</u>	<u>199,308</u>	<u>(4,519,237)</u>
Cash and investments - ending	<u>\$ 25,166,553</u>	<u>\$ 1,304,379</u>	<u>\$ 4,929,720</u>	<u>\$ (13,109)</u>	<u>\$ 1,128,426</u>	<u>\$ 825,216</u>	<u>\$ 199,308</u>	<u>\$ 93,842</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	School Lunch	Textbook Rental	Self- Insurance	Joint Services and Supply - Other	Full-Day Kindergarten	Early Intervention Grant	2014-2015 Early Intervention Grant
Cash and investments - beginning	\$ 2,561,040	\$ 719,744	\$ 7,347,133	\$ -	\$ 125	\$ -	\$ -
Receipts:							
Local sources	1,817,626	646,492	18,787,340	1,151,752	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	640,218	-	-	-	129,366	-
Federal sources	5,221,360	-	-	-	-	-	-
Other receipts	23,602	-	-	-	-	-	-
Total receipts	<u>7,062,588</u>	<u>1,286,710</u>	<u>18,787,340</u>	<u>1,151,752</u>	<u>-</u>	<u>129,366</u>	<u>-</u>
Disbursements:							
Instruction	-	-	1,153,750	753,218	-	-	-
Support services	1,510	1,732,536	92,023	398,534	-	59,985	-
Noninstructional services	7,131,956	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	16,544,400	-	-	-	-
Total disbursements	<u>7,133,466</u>	<u>1,732,536</u>	<u>17,790,173</u>	<u>1,151,752</u>	<u>-</u>	<u>59,985</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(70,878)</u>	<u>(445,826)</u>	<u>997,167</u>	<u>-</u>	<u>-</u>	<u>69,381</u>	<u>-</u>
Other financing sources (uses):							
Sale of capital assets	1,373	-	-	-	-	-	-
Transfers in	-	466,466	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>1,373</u>	<u>466,466</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>(69,505)</u>	<u>20,640</u>	<u>997,167</u>	<u>-</u>	<u>-</u>	<u>69,381</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,491,535</u>	<u>\$ 740,384</u>	<u>\$ 8,344,300</u>	<u>\$ -</u>	<u>\$ 125</u>	<u>\$ 69,381</u>	<u>\$ -</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	2015-2016 Early Intervention Grant	2014-2015 Reading Recovery Grant	Pool Donations	2012-2013 PDS-ISU	2013-2014 PDS-ISU	2014-2015 PDS-ISU	2015-2016 PDS-ISU
Cash and investments - beginning	\$ 116,620	\$ -	\$ 318,500	\$ 3,562	\$ 5,007	\$ 8,970	\$ 13,547
Receipts:							
Local sources	-	-	289,485	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	289,485	-	-	-	-
Disbursements:							
Instruction	-	-	238,561	-	-	-	-
Support services	116,620	-	-	2,743	5,007	2,825	8,326
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	365,740	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	116,620	-	604,301	2,743	5,007	2,825	8,326
Excess (deficiency) of receipts over disbursements	(116,620)	-	(314,816)	(2,743)	(5,007)	(2,825)	(8,326)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(116,620)	-	(314,816)	(2,743)	(5,007)	(2,825)	(8,326)
Cash and investments - ending	\$ -	\$ -	\$ 3,684	\$ 819	\$ -	\$ 6,145	\$ 5,221

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	2016-2017 PDS-ISU	2012-2013 Lumina Grant	Project Peace	Minority Consortium	Minority Awareness	Adult Education Vouchers	2007-2008 Project PRE
Cash and investments - beginning	\$ -	\$ 2,394	\$ 770	\$ 5,396	\$ -	\$ 2,634	\$ 22,961
Receipts:							
Local sources	16,600	-	-	500	24,962	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>16,600</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>24,962</u>	<u>-</u>	<u>-</u>
Disbursements:							
Instruction	-	-	-	814	17,504	-	-
Support services	4,044	-	-	-	-	-	11,129
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>4,044</u>	<u>-</u>	<u>-</u>	<u>814</u>	<u>17,504</u>	<u>-</u>	<u>11,129</u>
Excess (deficiency) of receipts over disbursements	<u>12,556</u>	<u>-</u>	<u>-</u>	<u>(314)</u>	<u>7,458</u>	<u>-</u>	<u>(11,129)</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>12,556</u>	<u>-</u>	<u>-</u>	<u>(314)</u>	<u>7,458</u>	<u>-</u>	<u>(11,129)</u>
Cash and investments - ending	<u>\$ 12,556</u>	<u>\$ 2,394</u>	<u>\$ 770</u>	<u>\$ 5,082</u>	<u>\$ 7,458</u>	<u>\$ 2,634</u>	<u>\$ 11,832</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	2009-2010 Project PRE	Education Foundation Math/Science Tutoring	Gibson Foundation	Vectren Grant	Reading Recovery	Altrusa Grant	NEA Learn/Lead
Cash and investments - beginning	\$ 585	\$ 915	\$ 550	\$ 428	\$ 40,574	\$ 787	\$ 9,017
Receipts:							
Local sources	-	-	-	-	1,000	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	1,000	-	-
Disbursements:							
Instruction	286	-	-	-	7,792	-	5,319
Support services	-	-	-	-	11,618	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	286	-	-	-	19,410	-	5,319
Excess (deficiency) of receipts over disbursements	(286)	-	-	-	(18,410)	-	(5,319)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(286)	-	-	-	(18,410)	-	(5,319)
Cash and investments - ending	\$ 299	\$ 915	\$ 550	\$ 428	\$ 22,164	\$ 787	\$ 3,698

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	Walmart Grant	Duke Energy SS	OC - Holiday Tiles	2015-2016 VCEF Math Magic	2016-2017 VCEF Math Magic	Kids Fit SMW	GE Volunteer Foundation
Cash and investments - beginning	\$ 750	\$ 8,350	\$ 12	\$ -	\$ -	\$ -	\$ 93
Receipts:							
Local sources	-	-	-	25,000	25,000	2,500	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	25,000	25,000	2,500	-
Disbursements:							
Instruction	-	7,845	12	21,605	2,201	828	-
Support services	-	-	-	3,395	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	7,845	12	25,000	2,201	828	-
Excess (deficiency) of receipts over disbursements	-	(7,845)	(12)	-	22,799	1,672	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(7,845)	(12)	-	22,799	1,672	-
Cash and investments - ending	\$ 750	\$ 505	\$ -	\$ -	\$ 22,799	\$ 1,672	\$ 93

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	K-Countdown	Math Magic	Cultural Arts	VCSC Aquatic Center Bricks	Project Aspire	2016-2017 Performing Arts	Performing Arts
Cash and investments - beginning	\$ 1,692	\$ 35,952	\$ 12,219	\$ 20,946	\$ 440	\$ -	\$ -
Receipts:							
Local sources	44,504	-	80,254	7,482	-	5,500	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>44,504</u>	<u>-</u>	<u>80,254</u>	<u>7,482</u>	<u>-</u>	<u>5,500</u>	<u>-</u>
Disbursements:							
Instruction	23,160	3,321	88,256	9,918	-	-	-
Support services	-	-	247	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	1,123	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>23,160</u>	<u>3,321</u>	<u>88,503</u>	<u>11,041</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>21,344</u>	<u>(3,321)</u>	<u>(8,249)</u>	<u>(3,559)</u>	<u>-</u>	<u>5,500</u>	<u>-</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>21,344</u>	<u>(3,321)</u>	<u>(8,249)</u>	<u>(3,559)</u>	<u>-</u>	<u>5,500</u>	<u>-</u>
Cash and investments - ending	<u>\$ 23,036</u>	<u>\$ 32,631</u>	<u>\$ 3,970</u>	<u>\$ 17,387</u>	<u>\$ 440</u>	<u>\$ 5,500</u>	<u>\$ -</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	2015-2016 Performing Arts	Dollar General Grant	THN Tutoring	Anonymous Gift/ Parent Grant	2013-2014 VCEF Writing/ Tutoring Grant	2014-2015 VCEF Writing/ Tutoring Grant	2015-2016 VCEF Writing/ Tutoring Grant
Cash and investments - beginning	\$ 7,357	\$ -	\$ -	\$ 26,714	\$ -	\$ -	\$ -
Receipts:							
Local sources	995	3,000	-	15,000	-	-	10,604
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>995</u>	<u>3,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>10,604</u>
Disbursements:							
Instruction	8,352	2,985	-	20,345	-	-	12,776
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>8,352</u>	<u>2,985</u>	<u>-</u>	<u>20,345</u>	<u>-</u>	<u>-</u>	<u>12,776</u>
Excess (deficiency) of receipts over disbursements	<u>(7,357)</u>	<u>15</u>	<u>-</u>	<u>(5,345)</u>	<u>-</u>	<u>-</u>	<u>(2,172)</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>(7,357)</u>	<u>15</u>	<u>-</u>	<u>(5,345)</u>	<u>-</u>	<u>-</u>	<u>(2,172)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 21,369</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,172)</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	2013-2014 VCEF Readlive Tutoring	2014-2015 VCEF Readlive Tutoring	2015-2016 VCEF Readlive Tutoring	VCEF - Write Teach	2011-2012 Out of School	Work in Indiana	2012-2013 Summer Manufacturing Camp
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4	\$ 5,736	\$ 7,768	\$ 95
Receipts:							
Local sources	-	-	7,324	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	7,324	-	-	-	-
Disbursements:							
Instruction	-	-	9,965	-	5,637	-	95
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	9,965	-	5,637	-	95
Excess (deficiency) of receipts over disbursements	-	-	(2,641)	-	(5,637)	-	(95)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(2,641)	-	(5,637)	-	(95)
Cash and investments - ending	\$ -	\$ -	\$ (2,641)	\$ 4	\$ 99	\$ 7,768	\$ -

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	2013-2014 Summer Manufacturing Camp	2011-2012 Summer Health Camp	2014-2015 Summer Health Camp	2015-2016 Summer Health Camp	2016-2017 Summer Health Camp	Work 1 Youth Camp	Tech Town USA
Cash and investments - beginning	\$ 3,517	\$ 281	\$ 346	\$ -	\$ -	\$ 8,054	\$ 15,846
Receipts:							
Local sources	-	-	-	2,269	3,773	-	24,056
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,269</u>	<u>3,773</u>	<u>-</u>	<u>24,056</u>
Disbursements:							
Instruction	3,488	-	-	507	-	8,054	30,183
Support services	-	-	-	1,730	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>3,488</u>	<u>-</u>	<u>-</u>	<u>2,237</u>	<u>-</u>	<u>8,054</u>	<u>30,183</u>
Excess (deficiency) of receipts over disbursements	<u>(3,488)</u>	<u>-</u>	<u>-</u>	<u>32</u>	<u>3,773</u>	<u>(8,054)</u>	<u>(6,127)</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>(3,488)</u>	<u>-</u>	<u>-</u>	<u>32</u>	<u>3,773</u>	<u>(8,054)</u>	<u>(6,127)</u>
Cash and investments - ending	<u>\$ 29</u>	<u>\$ 281</u>	<u>\$ 346</u>	<u>\$ 32</u>	<u>\$ 3,773</u>	<u>\$ -</u>	<u>\$ 9,719</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	County Alcohol & Drug	WVCF Vike- Tykes	Background Checks	Assessment Grant	2013-2014 Gifted and Talented	2015-2016 Gifted and Talented	2016-2017 Gifted and Talented
Cash and investments - beginning	\$ 5,330	\$ 2,500	\$ 695	\$ -	\$ 521	\$ 48,899	\$ -
Receipts:							
Local sources	-	-	1,236	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	47,101	-	-	88,086
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>1,236</u>	<u>47,101</u>	<u>-</u>	<u>-</u>	<u>88,086</u>
Disbursements:							
Instruction	-	1,521	1,030	-	-	35,548	46,893
Support services	-	-	-	-	521	13,351	7,570
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>1,521</u>	<u>1,030</u>	<u>-</u>	<u>521</u>	<u>48,899</u>	<u>54,463</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,521)</u>	<u>206</u>	<u>47,101</u>	<u>(521)</u>	<u>(48,899)</u>	<u>33,623</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>(1,521)</u>	<u>206</u>	<u>47,101</u>	<u>(521)</u>	<u>(48,899)</u>	<u>33,623</u>
Cash and investments - ending	<u>\$ 5,330</u>	<u>\$ 979</u>	<u>\$ 901</u>	<u>\$ 47,101</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,623</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	CTE Awareness	CTE Action Plan	Secured Schools Safety Grant	Scholarships and Awards	2013-2014 Non-English Speaking Programs P.L. 273-1999	2014-2015 Non-English Speaking Programs P.L. 273-1999	2015-2016 Non-English Speaking Programs P.L. 273-1999
Cash and investments - beginning	\$ (34,160)	\$ -	\$ 47,065	\$ 101,229	\$ -	\$ 13,230	\$ -
Receipts:							
Local sources	38,586	-	47,591	257,397	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	4,404	-	-	38,337
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>38,586</u>	<u>-</u>	<u>47,591</u>	<u>261,801</u>	<u>-</u>	<u>-</u>	<u>38,337</u>
Disbursements:							
Instruction	4,426	14,429	-	363,030	-	11,007	7
Support services	-	-	-	-	-	2,223	7,808
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>4,426</u>	<u>14,429</u>	<u>-</u>	<u>363,030</u>	<u>-</u>	<u>13,230</u>	<u>7,815</u>
Excess (deficiency) of receipts over disbursements	<u>34,160</u>	<u>(14,429)</u>	<u>47,591</u>	<u>(101,229)</u>	<u>-</u>	<u>(13,230)</u>	<u>30,522</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>34,160</u>	<u>(14,429)</u>	<u>47,591</u>	<u>(101,229)</u>	<u>-</u>	<u>(13,230)</u>	<u>30,522</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (14,429)</u>	<u>\$ 94,656</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,522</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	CTE Innovative	2014-2015 Excell in Performance	2015-2016 Excell in Performance	21st Century Scholars	ISU Innovation	2013-2014 Title I	2014-2015 Title I
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 209	\$ -	\$ -	\$ (465,583)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	282,380	-	26,273	-	-	-	-
Federal sources	-	-	-	-	-	-	1,501,857
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>282,380</u>	<u>-</u>	<u>26,273</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,501,857</u>
Disbursements:							
Instruction	267,491	-	26,273	-	-	-	825,718
Support services	17,687	-	-	-	-	-	190,507
Noninstructional services	-	-	-	-	-	-	20,049
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>285,178</u>	<u>-</u>	<u>26,273</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,036,274</u>
Excess (deficiency) of receipts over disbursements	<u>(2,798)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>465,583</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>(2,798)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>465,583</u>
Cash and investments - ending	<u>\$ (2,798)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	2015-2016 Title I	2014-2015 Title I, School Improvement	2015-2016 Title I, School Improvement	Title I School Improvement	2013-2014 Title I, Part D	2014-2015 Title I, Part D	2015-2016 Title I, Part D
Cash and investments - beginning	\$ -	\$ (30,160)	\$ -	\$ 24,629	\$ -	\$ (10,802)	\$ -
Receipts:							
Local sources	290	-	-	-	-	337	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	3,539,146	50,823	227,791	-	-	40,989	179,292
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>3,539,436</u>	<u>50,823</u>	<u>227,791</u>	<u>-</u>	<u>-</u>	<u>41,326</u>	<u>179,292</u>
Disbursements:							
Instruction	3,214,709	4,560	239,472	-	-	30,524	195,379
Support services	891,400	16,103	21,675	-	-	-	16,797
Noninstructional services	28,016	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>4,134,125</u>	<u>20,663</u>	<u>261,147</u>	<u>-</u>	<u>-</u>	<u>30,524</u>	<u>212,176</u>
Excess (deficiency) of receipts over disbursements	<u>(594,689)</u>	<u>30,160</u>	<u>(33,356)</u>	<u>-</u>	<u>-</u>	<u>10,802</u>	<u>(32,884)</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>(594,689)</u>	<u>30,160</u>	<u>(33,356)</u>	<u>-</u>	<u>-</u>	<u>10,802</u>	<u>(32,884)</u>
Cash and investments - ending	<u>\$ (594,689)</u>	<u>\$ -</u>	<u>\$ (33,356)</u>	<u>\$ 24,629</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (32,884)</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	2013-2014 Adult Education and Family Literacy, Title II	2014-2015 Adult Education and Family Literacy, Title II	2015-2016 Adult Education and Family Literacy, Title II	2013-2014 Title II Eisenhower	2014-2015 Title II Eisenhower	2015-2016 Title II Eisenhower	Title II - Eisenhower - Science and Math Technology Grants
Cash and investments - beginning	\$ -	\$ (217,210)	\$ -	\$ -	\$ 12,655	\$ -	\$ -
Receipts:							
Local sources	-	-	247	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	12,375	41,481	-	50,267	28,447	273,821
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>12,375</u>	<u>41,728</u>	<u>-</u>	<u>50,267</u>	<u>28,447</u>	<u>273,821</u>
Disbursements:							
Instruction	-	(185,003)	78,828	-	18,889	96	-
Support services	-	(19,832)	36,464	-	44,033	50,509	331,172
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>(204,835)</u>	<u>115,292</u>	<u>-</u>	<u>62,922</u>	<u>50,605</u>	<u>331,172</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>217,210</u>	<u>(73,564)</u>	<u>-</u>	<u>(12,655)</u>	<u>(22,158)</u>	<u>(57,351)</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>217,210</u>	<u>(73,564)</u>	<u>-</u>	<u>(12,655)</u>	<u>(22,158)</u>	<u>(57,351)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (73,564)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22,158)</u>	<u>\$ (57,351)</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	2012-13 Title II Eisenhower Science/Math Technology Grants	2014-15 Title II Eisenhower Science/Math Technology Grants	2016-17 Title II Eisenhower Science/Math Technology Grants	2015-2016 Homeless Children	2013-2014 Homeless Children	2014-2015 Homeless Children	2013-2014 Perkins
Cash and investments - beginning	\$ (3,939)	\$ (4,628)	\$ -	\$ -	\$ -	\$ (3,334)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	103,907	116,301	-	20,417	-	16,667	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>103,907</u>	<u>116,301</u>	<u>-</u>	<u>20,417</u>	<u>-</u>	<u>16,667</u>	<u>-</u>
Disbursements:							
Instruction	3,642	3,381	-	23,333	-	13,333	-
Support services	96,326	183,655	60,309	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>99,968</u>	<u>187,036</u>	<u>60,309</u>	<u>23,333</u>	<u>-</u>	<u>13,333</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,939</u>	<u>(70,735)</u>	<u>(60,309)</u>	<u>(2,916)</u>	<u>-</u>	<u>3,334</u>	<u>-</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>3,939</u>	<u>(70,735)</u>	<u>(60,309)</u>	<u>(2,916)</u>	<u>-</u>	<u>3,334</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (75,363)</u>	<u>\$ (60,309)</u>	<u>\$ (2,916)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	2014-2015 Perkins	2015-2016 Perkins	Youthrisk Grant	Medicaid Reimbursement - Federal	2013-2014 Title II Educating America, Educate IN	2014-2015 Title II Educating America, Educate IN	2015-2016 Title II Educating America, Educate IN
Cash and investments - beginning	\$ (23,613)	\$ -	\$ -	\$ 342,602	\$ -	\$ (4,385)	\$ -
Receipts:							
Local sources	-	-	100	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	207,999	194,950	-	149,041	-	37,909	12,869
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>207,999</u>	<u>194,950</u>	<u>100</u>	<u>149,041</u>	<u>-</u>	<u>37,909</u>	<u>12,869</u>
Disbursements:							
Instruction	182,337	189,210	-	393,255	-	-	-
Support services	2,049	35,580	-	-	-	33,524	32,861
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>184,386</u>	<u>224,790</u>	<u>-</u>	<u>393,255</u>	<u>-</u>	<u>33,524</u>	<u>32,861</u>
Excess (deficiency) of receipts over disbursements	<u>23,613</u>	<u>(29,840)</u>	<u>100</u>	<u>(244,214)</u>	<u>-</u>	<u>4,385</u>	<u>(19,992)</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>23,613</u>	<u>(29,840)</u>	<u>100</u>	<u>(244,214)</u>	<u>-</u>	<u>4,385</u>	<u>(19,992)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (29,840)</u>	<u>\$ 100</u>	<u>\$ 98,388</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (19,992)</u>

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	Other Federal Programs	2010-2011 Leading the Way	2009-2010 Leading the Way	21st Century	2014-2015 21st Century	2015-2016 21st Century	2009-2010 Reading First
Cash and investments - beginning	\$ 274	\$ 74	\$ 68	\$ 141	\$ (11,649)	\$ -	\$ 5,199
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	54,837	115,605	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	54,837	115,605	-
Disbursements:							
Instruction	-	-	-	-	37,933	105,825	-
Support services	-	-	-	-	5,255	30,285	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	43,188	136,110	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	11,649	(20,505)	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	11,649	(20,505)	-
Cash and investments - ending	\$ 274	\$ 74	\$ 68	\$ 141	\$ -	\$ (20,505)	\$ 5,199

VIGO COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	Title III Language Minority	2013-2014 Title III Language Minority	2015-2016 Title III Language Minority	2013-2014 Title II Class Size Reduction	2014-2015 Title II Class Size Reduction	2015-2016 Title II Class Size Reduction	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (81,399)	\$ -	\$ 50,740,253
Receipts:							
Local sources	-	-	270	-	-	2,076	53,287,528
Intermediate sources	-	-	-	-	-	-	2,286
State sources	-	-	-	-	-	-	102,203,372
Federal sources	-	19,112	-	-	180,440	403,457	12,801,160
Other receipts	-	-	-	-	-	-	28,136,756
Total receipts	-	19,112	270	-	180,440	405,533	196,431,102
Disbursements:							
Instruction	-	15,482	-	-	99,041	507,455	80,463,898
Support services	-	3,630	480	-	-	-	73,267,082
Noninstructional services	-	-	-	-	-	-	8,646,995
Facilities acquisition and construction	-	-	-	-	-	-	14,467,745
Debt service	-	-	-	-	-	-	9,109,208
Nonprogrammed charges	-	-	-	-	-	-	16,544,457
Total disbursements	-	19,112	480	-	99,041	507,455	202,499,385
Excess (deficiency) of receipts over disbursements	-	-	(210)	-	81,399	(101,922)	(6,068,283)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	42,839
Transfers in	-	-	-	-	-	-	1,168,251
Transfers out	-	-	-	-	-	-	(1,168,251)
Total other financing sources (uses)	-	-	-	-	-	-	42,839
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(210)	-	81,399	(101,922)	(6,025,444)
Cash and investments - ending	\$ -	\$ -	\$ (210)	\$ -	\$ -	\$ (101,922)	\$ 44,714,809

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VIGO COUNTY SCHOOL CORPORATION
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 3,301,161</u>	<u>\$ -</u>

VIGO COUNTY SCHOOL CORPORATION
SCHEDULE OF LEASES AND DEBT
June 30, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
GE Capital Information Technology Solutions Inc.	Multi-Function Device Lease	\$ 18,319	9/6/2011	9/5/2016
GE Capital Information Technology Solutions Inc.	Multi-Function Device Lease	3,437	1/6/2013	8/15/2016
Sarah Scott Middle School Building Corporation	Refunding of 2005 Bonds	2,904,000	12/31/2015	12/31/2018
Vigo County Elementary School Building Corporation	New Elementary Buildings, renovations	2,674,500	7/1/2007	1/10/2027
PNC Equipment Finance, LLC	Energy Conservation Projects Phase III	1,237,684	7/1/2013	7/1/2017
PNC Equipment Finance, LLC	Energy Conservation Projects Phase IV	335,771	7/1/2013	1/1/2021
Capitol One	Energy Conservation Projects Phase V	353,838	1/1/2015	7/1/2029
Total governmental activities		<u>7,527,549</u>		
Total of annual lease payments		<u>\$ 7,527,549</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	2012 General Obligation Bonds	1,120,000	1,127,280
General obligation bonds	2014 General Obligation Bonds	9,800,000	1,247,466
Notes and loans payable	Energy Conservation Project Phase VI	<u>4,899,000</u>	<u>273,639</u>
Total governmental activities		<u>15,819,000</u>	<u>2,648,385</u>
Totals		<u>\$ 15,819,000</u>	<u>\$ 2,648,385</u>

VIGO COUNTY SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2016

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 6,388,399
Buildings	355,074,042
Improvements other than buildings	26,849,997
Machinery, equipment, and vehicles	<u>34,405,515</u>
 Total governmental activities	 <u>422,717,953</u>
 Total capital assets	 <u>\$ 422,717,953</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF THE VIGO COUNTY SCHOOL CORPORATION, VIGO COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the Vigo County School Corporation's (School Corporation) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2014 to June 30, 2016. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. Except as discussed in the following paragraph, 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

Basis for Qualified Opinion on Child Nutrition Cluster

As described in item 2016-005 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the School Corporation with Child Nutrition Cluster regarding Program Income. Consequently, we were unable to determine whether the School Corporation complied with these requirements applicable to the program.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Qualified Opinion on Child Nutrition Cluster

In our opinion, except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding the School Corporation's compliance with the requirements of Child Nutrition Cluster regarding Program Income, described in the *Basis for Qualified Opinion on Child Nutrition Cluster* paragraph the School Corporation complied, in all material respects, with the requirements referred to above that could have a direct and material effect on Child Nutrition Cluster for the period of July 1, 2014 to June 30, 2016.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the period of July 1, 2014 to June 30, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2016-002, 2016-003, 2016-004, and 2016-006. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.


Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001, to be a material weakness.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

July 10, 2017

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

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VIGO COUNTY SCHOOL CORPORATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2015 and 2016

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15	Pass-Through To Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16
Department of Agriculture							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education	10.553	13-14	\$ -	\$ 192,471	\$ -	\$ -
			14-15	-	1,134,413	-	151,786
			15-16	-	-	-	1,155,250
Total - School Breakfast Program				-	1,326,884	-	1,307,036
National School Lunch Program	Indiana Department of Education	10.555	13-14	-	617,116	-	-
			14-15	-	3,848,493	-	492,589
			15-16	-	-	-	3,788,567
Total - National School Lunch Program				-	4,465,609	-	4,281,156
Summer Food Service Program for Children	Indiana Department of Education	10.559	14-15	-	18,612	-	-
			15-16	-	-	-	24,239
Total - Summer Food Service Program for Children				-	18,612	-	24,239
Total - Child Nutrition Cluster				-	5,811,105	-	5,612,431
Fresh Fruit and Vegetable Program	Indiana Department of Education	10.582	13-14	-	5,502	-	-
			14-15	-	89,768	-	7,937
			15-16	-	-	-	38,101
Total - Fresh Fruit and Vegetable Program				-	95,270	-	46,038
Total - Department of Agriculture				-	5,906,375	-	5,658,469
Department of Education							
Adult Education - Basic Grants to States							
Adult Education	Indiana Department of Workforce Development	84.002	CI-4-AE-3-128	-	117,637	-	-
Adult Education			CI-5-AE-128	-	31,768	-	114,894
Adult Education			CI-6-AE-5-128	-	-	-	41,481
Total - Adult Education - Basic Grants to States				-	149,405	-	156,375
Title I Grants to Local Educational Agencies							
Title I Part D Subpart 2 FY 2013-14	Indiana Department of Education	84.010	SY 13-14	-	54,740	-	-
Title I Part D Subpart 2 FY 2014-15			SY 14-15	-	73,731	-	40,989
Title I Part D Subpart 2 FY 2015-16			SY 15-16	-	-	-	179,292
Title I FY 2013-14 Part A			SY 13-14	-	1,725,004	-	-
Title I FY 2014-15 Part A			SY 14-15	-	3,204,220	-	1,501,857
Title I FY 2015-16 Part A			SY 15-16	-	-	-	3,539,146
Total - Title I Grants to Local Educational Agencies				-	5,057,695	-	5,261,284

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

VIGO COUNTY SCHOOL CORPORATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2015 and 2016
 (Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15	Pass-Through To Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16
Department of Education (continued)							
Special Education Cluster (IDEA)							
Special Education_Grants to States	Indiana Department of Education	84.027					
Special Education FY 2013 Federal Part B 611 Grant			14213-008-PN01	-	321,954	-	-
Special Education FY 2014 Federal Part B 611 Grant			14214-008-PN01	-	783,683	-	223,252
Special Education FY 2015 Federal Part B 611 Grant			14215-008-PN01	-	2,064,918	-	1,709,070
Special Education FY 2016 Federal Part B 611 Grant			14216-006-PN01	-	-	-	3,101,467
Special Education FY 2014 Federal Technical Assistance Grant			99999-008-PN01	-	56,924	-	21,577
Total - Special Education_Grants to States				-	3,227,479	-	5,055,366
Special Education_Preschool Grants							
Special Education FY 2013 Federal Part B 619 Grant	Indiana Department of Education	84.173	45713-008-PN01	-	12,834	-	-
Special Education FY 2014 Federal Part B 619 Grant			45714-008-PN01	-	40,295	-	5,454
Special Education FY 2015 Federal Part B 619 Grant			45715-008-PN01	-	123,819	-	65,581
Special Education FY 2016 Federal Part B 619 Grant			45716-008-PN01	-	-	-	154,575
Total - Special Education_Preschool Grants				-	176,948	-	225,610
Total - Special Education Cluster (IDEA)				-	3,404,427	-	5,280,976
Career and Technical Education -- Basic Grants to States							
Perkins	Indiana Department of Workforce Development	84.048	45715-008-PN01	24,941	121,043	-	-
Perkins			45715-008-PN01	13,244	77,087	35,320	207,999
Perkins			45716-006-PN01	-	-	31,287	194,950
Total - Career and Technical Education -- Basic Grants to States				38,185	198,130	66,607	402,949
Education for Homeless Children and Youth							
McKinney Vento Grant	Indiana Department of Education	84.196	A58-4-14SS-1809	14,500	18,125	-	-
McKinney Vento Grant			A58-5-15SS-2328	26,667	23,333	13,333	16,667
McKinney Vento Grant			A58-5-15SS-2328	-	-	23,333	20,417
Total - Education for Homeless Children and Youth				41,167	41,458	36,666	37,084
Twenty-First Century Community Learning Centers							
21st Century	Indiana Department of Education	84.287	A58-0-10DL-130	-	35,105	-	-
21st Century			A58-5-15DL-0159	-	83,047	-	54,839
21st Century			A58-6-16DL-3046	-	-	-	115,605
Total - Twenty-First Century Community Learning Centers				-	118,152	-	170,444
English Language Acquisition State Grants							
Title III	Indiana Department of Education	84.365	01113-086-PN01	-	13	-	-
Title III			01114-084-PN01	-	1,748	-	19,112
Total - English Language Acquisition State Grants				-	1,761	-	19,112

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

VIGO COUNTY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2015 and 2016
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15	Pass-Through To Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16
Department of Education (continued)							
Mathematics and Science Partnership	Indiana Department of Education	84.366					
Math/Science - Stem Grant			A58-3-13CI-1273	-	182,622	-	103,907
Math/Science - Highschool			A58-4-14CI-1870	-	131,559	-	-
Math/Science - Highschool			A58-5-15CI-2274	-	24,000	-	116,301
Math/Science - Middle Stem Grant			A58-5-15CI-2877	-	-	-	233,775
Math/Science - Middle Stem Grant			A58-6-16CI-3219	-	-	-	40,046
Total - Mathematics and Science Partnership				-	338,181	-	494,029
Improving Teacher Quality State Grants	Indiana Department of Education	84.367					
Title II			7000S367A120013	-	406,010	-	-
Title II			7000S367A130013	-	453,605	-	268,618
Title II			7000S367A140013	-	-	-	444,773
Total - Improving Teacher Quality State Grants				-	859,615	-	713,391
School Improvement Grants Cluster	Indiana Department of Education	84.377					
School Improvement Grants							
Title I School Improvement			01114-084-PN01	-	284,980	-	50,823
Title I School Improvement			SY 15-16	-	-	-	227,791
Total - School Improvement Grants Cluster				-	284,980	-	278,614
Total - Department of Education				79,352	10,453,804	103,273	12,814,258
Department of Health and Human Services							
Medicaid Cluster	Direct grant	93.778					
Medical Assistance Program							
Medicaid Recovery			14-15	-	279,722	-	-
Medicaid Recovery			15-16	-	-	-	149,041
Total - Medicaid Cluster				-	279,722	-	149,041
Total - Department of Health and Human Services				-	279,722	-	149,041
Total federal awards expended				\$ 79,352	\$ 16,639,901	\$ 103,273	\$ 18,621,768

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

VIGO COUNTY SCHOOL CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2015 and 2016. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

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 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 3. Special Education Cooperative

The School Corporation is a member of the Covered Bridge Special Education District (Cooperative) which operates the Special Education program for the School Corporation. As a result, some activity for the Special Education Cluster (IDEA) that is presented on the Schedule of Expenditures of Federal Awards is not presented as receipts and disbursements in the financial statement for the School Corporation. This activity is reported on the financial statement of the Cooperative.

VIGO COUNTY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Qualified for Child Nutrition Cluster; Unmodified for the other major programs
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	yes

Identification of Major Program(s):

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.010	Child Nutrition Cluster Title I Grants to Local Educational Agencies Special Education Cluster (IDEA)
84.367	Improving Teacher Quality State Grants

Dollar threshold used to distinguish between Type A and Type B programs: \$1,030,976

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Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

VIGO COUNTY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2016-001

Subject: Internal Controls over Child Nutrition Cluster
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program
CFDA Numbers: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): 13-14, 14-15, 15-16
Pass-Through Entity: Indiana Department of Education
Compliance Requirements: Allowable Costs/Cost Principles, Cash Management, Procurement
and Suspension and Debarment, Program Income, Special Tests
and Provisions - Paid Lunch Equity
Audit Finding: Material Weakness

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Allowable Costs/Cost Principles, Cash Management, Procurement and Suspension and Debarment, Program Income, and Special Tests and Provisions - Paid Lunch Equity.

Allowable Costs/Cost Principles

The School Corporation had not established adequate policies and procedures to ensure compliance with Allowable Costs/Cost Principles requirements. There were no controls in place to ensure compliance with the time and effort requirements of Allowable Costs/Cost Principles.

Cash Management (School Breakfast Program and National School Lunch Program only)

The School Corporation had not established adequate policies and procedures to ensure compliance with Cash Management requirements. There were no controls in place to ensure that the cash balance (Net Cash Resources) for the School Lunch fund did not exceed the three months average expenditures.

Procurement and Suspension and Debarment

The School Corporation had not established policies and procedures to ensure compliance with Procurement and Suspension and Debarment requirements. There were no controls in place to ensure that the School Corporation verified that the vendors were not suspended or debarred or otherwise excluded from or ineligible for participation in federal assistance programs prior to accepting the bids.

Program Income (School Breakfast Program and National School Lunch Program only)

The School Corporation had not established adequate policies and procedures to ensure compliance with Program Income requirements. There were no controls in place to ensure that the prepaid account and the income from lunch/breakfast/milk were separated on the ledger.

VIGO COUNTY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Special Tests and Provisions - Paid Lunch Equity (National School Lunch Program only)

The School Corporation had not established adequate policies and procedures to ensure compliance with the Special Tests and Provisions - Paid Lunch Equity requirements. There were no procedures in place to ensure that documentation of the calculation was maintained or that lunch prices were increased as approved by the School Board.

Context

This was a systematic problem. Controls did not exist over the compliance requirements listed above during the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the compliance requirements listed above.

VIGO COUNTY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

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

FINDING 2016-002

Subject: Child Nutrition Cluster - Allowable Costs/Cost Principles

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Year (or Other Identifying Numbers): 13-14, 14-15, 15-16

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Finding: Other Matter

Condition

For the 2014-2015 school year, the Semi-Annual Certification were not prepared to support school lunch employees' time worked on the federal programs. For the 2015-2016 school year, detailed payroll records were not maintained for school lunch employees to support the time worked on the federal programs.

Context

The noncompliance with the Allowable Costs/Cost Principles compliance requirement applied to both years of the audit period and is considered a systemic problem.

Criteria

OMB Circular A-87, Attachment B, item 8(h)(3) states:

"Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee."

2 CFR 200.430(i) states in part:

"Standards for Documentation of Personnel Expenses (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); . . ."

VIGO COUNTY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

The School Corporation had not developed or implemented a plan to verify that hourly employees were filing time records or that the Food Service Director filed Semi-Annual Certifications for time and effort of the Allowable Costs/Cost Principles compliance requirement.

Effect

The failure to comply with the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management comply with the Allowable Costs/Cost Principles requirements of the programs.

Views of Responsible Officials

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

FINDING 2016-003

Subject: National School Lunch Program - Special Tests and Provisions - Paid Lunch Equity
Federal Agency: Department of Agriculture
Federal Program: National School Lunch Program
CFDA Number: 10.555
Federal Award Number and Year (or Other Identifying Number): 14-15
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Paid Lunch Equity
Audit Finding: Other Matter

Condition

The School Corporation did not calculate the weighted-average paid lunch price for the 2014-2015 school year. The Food Service Director failed to increase lunch prices for the 2014-2015 school year which resulted in lunch prices being lower than the weighted-average paid lunch price calculated during the audit.

Context

The School Corporation did not calculate the weighted-average paid lunch price for the 2014-2015 school year.

VIGO COUNTY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

7 CFR 210.14(e) states in part:

"*Pricing paid lunches.* For each school year beginning July 1, 2011, school food authorities shall establish prices for paid lunches in accordance with this paragraph.

(1) *Calculation procedures.* Each school food authority shall:

- (i) Determine the average price of paid lunches. The average shall be determined based on the total number of paid lunches claimed for the month of October in the previous school year, at each different price charged by the school food authority.
- (ii) Calculate the difference between the per meal Federal reimbursement for paid and free lunches received by the school food authority in the previous school year (*i.e.*, the reimbursement difference);
- (iii) Compare the average price of a paid lunch under paragraph (e)(1)(i) of this section to the difference between reimbursement rates under paragraph (e)(1)(ii) of this section. . . ."

Cause

The School Corporation had not developed or implemented a plan to verify that the Food Service Director increased lunch prices according to the required calculation.

Effect

The failure to comply with the compliance requirements could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management comply with the Special Tests and Provisions - Paid Lunch Equity requirements.

Views of Responsible Officials

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

VIGO COUNTY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2016-004

Subject: School Breakfast Program and National School Lunch Program - Cash Management
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program
CFDA Numbers: 10.553, 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): 13-14, 14-15, 15-16
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Cash Management
Audit Finding: Other Matter

Condition

The School Corporation's cash balance (Net Cash Resources) exceeded the 3 months average expenditures for 22 months of the audit period.

Context

The noncompliance with the Cash Management compliance requirement applied to 22 of the 24 months of the audit period.

Criteria

7 CFR 210.14(b) states:

"*Net cash resources.* The school food authority shall limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service or such other amount as may be approved by the State agency in accordance with § 210.19(a)."

7 CFR 220.7(e) states in part:

"Each school food authority approved to participate in the program shall . . . with respect to participating schools under its jurisdiction: . . .

- (iv) Limit its net cash resource to an amount that does not exceed three month average expenditure for its nonprofit school food service of such other amount as may be approved by the State agency; . . ."

Cause

The School Corporation had not developed or implemented a plan to verify that the cash balance (Net Cash Resources) did not exceed the 3 months average expenditures.

Effect

The failure to comply with the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

VIGO COUNTY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the School Corporation's management comply with the Cash Management requirements of the programs.

Views of Responsible Officials

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

FINDING 2016-005

Subject: School Breakfast Program and National School Lunch Program - Program Income

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): 13-14, 14-15, 15-16

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Program Income

Audit Finding: Scope Limitation/Qualified Opinion

Condition

All receipts from cafeteria sales, as well as prepayments made by students to their accounts, were recorded in the School Lunch fund. Therefore, it could not be determined whether the School Corporation was properly assessing, collecting, and recording program income generated from the school food service program.

Context

This is a systemic issue. It could not be determined whether the School Corporation was properly assessing, collecting, and recording program income generated throughout the audit period.

Criteria

7 CFR 210.23(c) states:

"*Retention of records.* State agencies and school food authorities may retain necessary records in their original form or on microfilm. State agency records shall be retained for a period of 3 years after the date of submission of the final Financial Status Report for the fiscal year. School food authority records shall be retained for a period of 3 years after submission of the final Claim for Reimbursement for the fiscal year. In either case, if audit findings have not been resolved, the records shall be retained beyond the 3-year period as long as required for the resolution of the issues raised by the audit."

7 CFR 220.7(e) states in part:

"Each school food authority approved to participate in the program shall . . . with respect to participating schools under its jurisdiction: . . .

VIGO COUNTY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (13) Upon request, make all accounts and records pertaining to its nonprofit school fund service available to the State agency, to FNS and to OA for audit or review at a reasonable time and place. Such records shall be retained for a period of three years after the end of the fiscal year to which they pertain, except that if audit findings have not been resolved, the records shall be retained beyond the three-year period as long as required for the resolution of the issues raised by the audit; . . ."

Cause

The School Corporation had not developed or implemented a plan to verify that program income was recorded properly within the School Corporation's ledger.

Effect

The failure to establish effective internal controls prevented the determination of compliance with Program Income requirements.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls that would have ensured program records were properly maintained.

Views of Responsible Officials

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

FINDING 2016-006

Subject: Child Nutrition Cluster - Procurement and Suspension and Debarment

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program,

Summer Food Service Program

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): 13-14, 14-15, 15-16

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Other Matter

Condition

The School Corporation advertised for bids for the purchase of cafeteria food and miscellaneous items for the school food service program for each school year. The School Board accepted the bids during public meetings; however, no contracts were signed with the successful vendor. The School Corporation did not verify that the vendor was not suspended or debarred or otherwise excluded from or ineligible for participation in federal assistance programs prior to accepting the bids.

VIGO COUNTY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

There were no contracts entered into for the purchase of cafeteria food and miscellaneous items for the entire audit period. There was no evidence that the School Corporation verified the vendor was not suspended and/or debarred.

Criteria

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

Management had not developed a system or plan to ensure compliance with the Procurement and Suspension and Debarment compliance requirement.

Effect

Noncompliance with the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management comply with the Procurement and Suspension and Debarment requirements of the programs.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENTS

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



Vigo County School Corporation

686 Wabash Avenue • P.O. Box 3703 • Terre Haute, IN 47803-0703
(812) 462-4011

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-001 – SUSPENSION AND DEBARMENT

Fiscal year in which the finding initially occurred: SY 12-13
Pass-Through Entity: Indiana Department of Education
Contact Person Responsible for Corrective Action: Thomas Lentes, Food Services Coordinator
Contact Phone Number: 812-462-4245

Status of Audit Finding: The School Corporation has not implemented the appropriate procedures to verify that vendors have not been suspended or debarred.

FINDING 2014-002 - ELIGIBILITY

Fiscal year in which the finding initially occurred: SY 12-13
Pass-Through Entity: Indiana Department of Education
Contact Person Responsible for Corrective Action: Thomas Lentes, Food Services Coordinator
Contact Phone Number: 812-462-4245

Status of Audit Finding: The School Corporation implemented and follows the appropriate procedures as stated in the Corrective Action Plan.

FINDING 2014-003 – CASH MANAGEMENT AND REPORTING

Fiscal year in which the finding initially occurred: SY 12-13
Pass-Through Entity: Indiana Department of Education
Contact Person Responsible for Corrective Action: Donna Wilson, Chief Financial Officer
Contact Phone Number: 912-462-4314

Status of Audit Finding: The School Corporation implemented and follows the appropriate procedures as stated in the Corrective Action Plan.



(Signature)

CFO

(Title)

6/15/17

(Date)



Vigo County School Corporation

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(812) 462-4011

CORRECTIVE ACTION PLAN

FINDING 2016-001

Contact Person Responsible for Corrective Action: Thomas Lentes, Food Service Coordinator
Contact Phone Number: 812-462-4245

Views of the Responsible Officials:
We concur with the finding.

Description of Corrective Action Plan:

The School Corporation will establish a committee consisting of the Food Services Coordinator, Food Service Financial Operations Manager, Director of Facility Support and Transportation, Chief Financial Officer, and Deputy Treasurer. This committee will work to develop an internal control system designed to meet compliance requirements in the Food Service Office. As the number of staff involved is small, some activities may need to be shared with the Business Office staff.

Anticipated Completion Date: For the 2017-18 school year.



Signature

Food Service Coordinator

Title

Date

7/10/17



Vigo County School Corporation

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(812) 462-4011

CORRECTIVE ACTION PLAN

FINDING 2016-002

Contact Person Responsible for Corrective Action: Thomas Lentes, Food Service Coordinator
Contact Phone Number: 812-462-4245

Views of the Responsible Officials:
We concur with the finding.

Description of Corrective Action Plan:

All hourly employees will be responsible for maintaining daily time sheets for hours worked for the School Corporation's Food Service Program. These time sheets will be signed by the employee and the responsible manager will be expected to verify the hours worked and also sign the time sheets before sending them to the Food Services Office for audit and compliance purposes.

Anticipated Completion Date: At the beginning of the 2017-18 school year.



Signature

Food Service Coordinator

Title



Date



Vigo County School Corporation

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(812) 462-4011

CORRECTIVE ACTION PLAN

FINDING 2016-003

Contact Person Responsible for Corrective Action: Thomas Lentes, Food Service Coordinator
Contact Phone Number: 812-462-4245

Views of the Responsible Officials:

We concur with the finding which does state that this was an isolated incident that occurred only in the 2014-15 school year.

Description of Corrective Action Plan:

The Food Service Coordinator will comply with the requirement that includes paid lunch equity and submit proposed increases in lunch prices annually to the Board of School Trustees for their approval.

Anticipated Completion Date:

Lunch prices for the 2017-18 school year were approved by the Board of School Trustees on June 26, 2017.



Signature

Food Service Coordinator

Title

7/10/17

Date



Vigo County School Corporation

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(812) 462-4011

CORRECTIVE ACTION PLAN

FINDING 2016-004

Contact Person Responsible for Corrective Action: Thomas Lentes, Food Service Coordinator
Contact Phone Number: 812-462-4245

Views of the Responsible Officials:

We are aware of and agree that we are not in compliance with the cash management provision that limits our net cash resources to an amount that does not exceed 3 months average expenditures for our school food service.

Description of Corrective Action Plan:

The Food Service Coordinator, Director of Facilities Support & Transportation, and the Chief Financial Officer will meet quarterly to review the net cash resources available in the Food Service account. Per the review, a plan of expenditures will be implemented to monitor compliance with the provision that net cash resources do not exceed the three month average of expenditures.

Anticipated Completion Date: For the 2017-18 school year.



Signature

Food Service Coordinator

Title



Date



Vigo County School Corporation

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(812) 462-4011

CORRECTIVE ACTION PLAN

FINDING 2016-005

Contact Person Responsible for Corrective Action: Thomas Lentes, Food Service Coordinator
Contact Phone Number: 812-462-4245

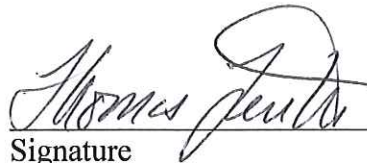
Views of the Responsible Officials:

We concur with this finding.

Description of Corrective Action Plan:

The Food Service Office and the Business Office are working together with our software support team to develop new procedures that will properly track postings to and adequately report the separation between the prepaid account and the income from lunch/breakfast/milk in the School Corporation's general ledger.

Anticipated Completion Date: Summer of 2017



Signature

Food Service Coordinator

Title



Date



Vigo County School Corporation

686 Wabash Avenue • P.O. Box 3703 • Terre Haute, IN 47803-0703
(812) 462-4011

CORRECTIVE ACTION PLAN

FINDING 2016-006

Contact Person Responsible for Corrective Action: Thomas Lentes, Food Service Coordinator
Contact Phone Number: 812-462-4245

Views of the Responsible Officials:

We concur with these findings but have considered purchase orders issued to our vendors as sufficient proof of adherence to the successful bid price (or implied 'contract' price) in the past.

Description of Corrective Action Plan:

The Food Service Office will verify that vendors are not suspended, debarred, or otherwise excluded from or ineligible for participation in federal assistance programs prior to bringing bids forward to the Board for approval. We will also work to develop contracts with the successful bidders.

Anticipated Completion Date: Immediately


Signature

Food Service Coordinator

Title

Date

7/10/17

OTHER REPORTS

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