

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
VANDERBURGH COUNTY, INDIANA

July 1, 2015 to June 30, 2017



**FILED**  
04/11/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Carl D. Underwood	01-01-15 to 12-31-18
Superintendent of Schools	David B. Smith	07-01-15 to 06-30-18
President of the School Board	Mike Duckworth, Sr. Paul Terry Gamblin Andrew C. Guarino Rance Ossenber	01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

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

INDEPENDENT AUDITOR'S REPORT

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

**Report on the Financial Statement**

We have audited the accompanying financial statement of the Evansville Vanderburgh School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2015 to June 30, 2017, 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, 2015 to June 30, 2017.

***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, 2015 to June 30, 2017, 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 March 22, 2018, 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 solely 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 effectiveness of the School Corporation's 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

March 22, 2018



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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

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

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 EVANSVILLE VANDERBURGH SCHOOL  
CORPORATION, VANDERBURGH 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 Evansville Vanderburgh School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2015 to June 30, 2017, and the related notes to the financial statement, and have issued our report thereon dated March 22, 2018, 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 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 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001, that we consider to be a material weakness.

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 of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001.

**Evansville Vanderburgh School Corporation's Response to Findings**

The School Corporation's response to the 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 the financial statement and, accordingly, we express no opinion on it.

**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

March 22, 2018

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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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EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2016 and 2017

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-15	Receipts	Disbursements		06-30-16	Receipts	Disbursements		
General	\$ 6,203,680	\$ 155,846,567	\$ 154,814,596	\$ (500,000)	\$ 6,735,651	\$ 159,095,454	\$ 156,591,018	\$ (500,000)	\$ 8,740,087
Debt Service	2,654,421	11,962,616	11,438,976	(1,090,416)	2,087,645	11,694,727	11,958,907	(564,930)	1,258,535
Capital Projects	12,255,959	21,198,675	18,156,829	-	15,297,805	22,423,713	20,238,905	-	17,482,613
School Transportation	7,607,654	18,146,218	18,493,297	(1,000,000)	6,260,575	18,540,191	17,390,466	(1,500,000)	5,910,300
School Bus Replacement	1,662,896	2,630,924	2,897,223	-	1,396,597	2,622,390	2,769,775	-	1,249,212
Rainy Day	6,819,929	-	-	1,000,000	7,819,929	-	2,507,911	1,500,000	6,812,018
Retirement/Severance Bond	6,048,450	12,274	1,507,222	-	4,553,502	22,409	1,776,661	-	2,799,250
Post-Retirement/Severance Future Benefits	-	-	-	500,000	500,000	-	-	500,000	1,000,000
2013 General Obligation Bond	343,038	-	259,091	-	83,947	-	26,713	-	57,234
2014 General Obligation Bond	3,614,453	-	2,865,742	-	748,711	-	511,081	-	237,630
2015 General Obligation Bond	-	-	1,160,755	5,000,000	3,839,245	-	3,369,702	-	469,543
2016 General Obligation Bond	-	-	-	-	-	-	552,772	5,981,400	5,428,628
School Lunch	4,191,999	12,296,958	12,785,808	-	3,703,149	12,333,892	12,782,676	-	3,254,365
Textbook Rental	1,553,475	2,141,960	3,354,038	1,220,670	1,562,067	2,243,536	2,942,990	564,930	1,427,543
Self-Insurance	6,226,407	30,508,466	28,391,196	-	8,343,677	30,228,208	30,396,381	-	8,175,504
Art Association	1	323,870	323,870	-	1	328,333	328,333	-	1
Alternative Education	144,802	337,994	318,421	-	164,375	357,396	339,370	-	182,401
Early Intervention Grant	-	100,268	100,268	-	-	-	-	-	-
Early Intervention 16	-	-	-	-	-	262,709	262,709	-	-
Early Intervention 17	-	-	-	-	-	116,365	16,787	-	99,578
Comp Counseling	-	-	-	-	-	50,000	-	-	50,000
Miscellaneous/Donations	1,251,884	960,945	805,886	-	1,406,943	1,106,861	1,028,788	-	1,485,016
Exempt Debt Service	3,107,935	13,398,911	12,385,000	-	4,121,846	13,449,879	12,476,000	-	5,095,725
Formative Assessment	-	2,080	-	-	2,080	291,092	293,172	-	-
Medicaid Reimbursement	42,753	146,037	169,403	-	19,387	71,628	89,013	-	2,002
Secured Schools Safety Grant	(5,842)	62,237	60,154	-	(3,759)	56,832	84,004	-	(30,931)
Lowe's Thompkins	-	-	-	-	-	20,000	3,893	-	16,107
Non-English Speaking Programs 14/15	19,846	-	19,846	-	-	-	-	-	-
Non-English Speaking Programs 15/16	-	86,883	42,582	-	44,301	-	44,301	-	-
Non-English Speaking Programs 16/17	-	-	-	-	-	118,063	57,945	-	60,118
School Technology	-	-	-	-	-	751,000	751,000	-	-
School Technology 15/16	-	800,316	706,266	-	94,050	-	94,050	-	-
E-Rate	15,152	98,707	88,165	-	25,694	104,333	64,376	-	65,651
Common School 14/15	(5,607)	484,589	478,982	-	-	-	-	-	-
Common School 15/16	(264,138)	1,703,188	1,439,050	-	-	-	-	-	-
Common School 15/16 - 2	-	302,919	315,834	-	(12,915)	1,697,080	1,684,165	-	-
Common School 16/17	-	-	156,246	-	(156,246)	1,999,999	1,843,753	-	-
Common School 16/17 - 2	-	-	-	-	-	274,346	274,346	-	-
Career and Technical Performance Grant	-	-	-	-	-	109,714	30,661	-	79,053
Welborn 2012-2014	(4,379)	8,996	4,617	-	-	-	-	-	-
FBIS - SW Behavior	-	572,701	60,038	-	512,663	-	223,298	-	289,365

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2016 and 2017

Fund	Cash and Investments 07-01-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17
Mind in the Making	75,705	2,500	-	-	78,205	7,500	-	-	85,705
WBF - Lodge 14/15	17,083	-	17,083	-	-	-	-	-	-
WBF - Lodge 13/14	412	-	412	-	-	-	-	-	-
Digital Learning	(1,611)	45,771	44,160	-	-	-	-	-	-
High Ability 14/15	9,235	-	9,235	-	-	-	-	-	-
High Ability 15/16	-	118,845	84,678	-	34,167	-	34,167	-	-
High Ability 16/17	-	-	-	-	-	116,046	111,897	-	4,149
High Ability Competitive	-	-	-	-	-	19,360	19,360	-	-
Dollar General	-	15,000	-	-	15,000	-	15,000	-	-
Dollar General Literacy	-	-	-	-	-	10,000	-	-	10,000
Excess PTRC Distributions	15,000	-	15,000	-	-	-	-	-	-
Title I 14/15	(230,036)	1,747,501	1,517,465	-	-	-	-	-	-
Title I Delinquent	(2,749)	17,454	14,705	-	-	-	-	-	-
Title I 15/16	-	4,640,404	4,919,742	-	(279,338)	1,989,189	1,709,851	-	-
Title I 16/17	-	-	-	-	-	4,551,260	4,788,345	-	(237,085)
1003(g) McGary 3	(24,403)	275,011	250,608	-	-	-	-	-	-
1003(g) Lincoln	-	78,087	107,824	-	(29,737)	253,141	223,404	-	-
1003(g) Washington	-	202,748	211,190	-	(8,442)	186,385	177,943	-	-
1003(g) Lincoln 2	-	-	-	-	-	367,980	399,398	-	(31,418)
1003(g) Washington 2	-	-	-	-	-	296,644	302,722	-	(6,078)
1003(g) Cedar Hall	-	-	-	-	-	145,199	159,568	-	(14,369)
Part B 13/14	(20,460)	153,267	132,807	-	-	-	-	-	-
Part B 15/16	-	4,329,546	4,516,890	-	(187,344)	1,700,497	1,522,336	-	(9,183)
PL 101 - 476 IDEA Object	-	17,093	17,093	-	-	-	-	-	-
Part B 16/17	-	-	-	-	-	4,355,341	4,525,088	-	(169,747)
Part B 14/15	(219,916)	1,554,939	1,378,292	-	(43,269)	169,100	125,831	-	-
Preschool 13/14	(7,629)	12,076	4,447	-	-	-	-	-	-
Preschool 14/15	(480)	56,538	82,013	-	(25,955)	44,433	18,478	-	-
Preschool 15/16	-	225,927	241,883	-	(15,956)	76,831	60,980	-	(105)
Preschool 16/17	-	-	-	-	-	198,324	206,662	-	(8,338)
CADD 14/15	17,048	-	17,048	-	-	-	-	-	-
Medicaid Reimbursement - Federal	31,288	-	9,081	-	22,207	-	-	-	22,207
Medicaid Reimbursement - 2	176,276	265,432	189,074	-	252,634	132,387	255,486	-	129,535
Medicaid Reimbursement - 3	338	-	69	-	269	-	-	-	269
21st Century Learning Center C6 Yr 4	-	-	1,717	-	(1,717)	283,430	301,813	-	(20,100)
21st Century Learning Center C7 Yr 3	-	-	2,391	-	(2,391)	245,084	268,673	-	(25,980)
21st Century Learning Center C7 Yr 4	-	-	-	-	-	1,642	36,544	-	(34,902)
21st Century Learning Center C7 - 1	(4,344)	297,978	308,215	-	(14,581)	19,125	4,544	-	-
21st Century Learning Center C7 - 2	(45,403)	62,034	16,631	-	-	-	-	-	-
21st Century Learning Center C6	(15,007)	34,043	19,036	-	-	-	-	-	-
21st Century Learning Center C6 Yr 3	(14,977)	317,537	317,047	-	(14,487)	21,523	7,036	-	-

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2016 and 2017

Fund	Cash and Investments 07-01-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17
Full Service Yr 5	-	110,428	110,428	-	-	-	-	-	-
FSCS No Cost	-	257,360	256,717	-	643	95,457	96,100	-	-
IB Program	-	-	-	-	-	1,176	1,176	-	-
21st Century Learning Center C8 Yr 1	-	-	-	-	-	-	30,967	-	(30,967)
YMCA Cohort 7	(3,800)	3,800	-	-	-	-	-	-	-
YMCA Cohort 7 Yr 2	-	90,710	102,338	-	(11,628)	11,628	-	-	-
YMCA Cohort 7 Yr 3	-	-	-	-	-	114,209	114,209	-	-
Elearning 16	-	-	505	-	(505)	13,010	12,505	-	-
Title II 14	-	609,732	657,238	-	(47,506)	479,690	432,184	-	-
Title II A	(65,246)	502,623	437,377	-	-	-	-	-	-
Title II 15	-	-	-	-	-	675,244	725,863	-	(50,619)
Elearning 15	-	14,000	14,000	-	-	-	-	-	-
Title III PD	(17)	17	-	-	-	-	-	-	-
Title III 14/15	(4,008)	25,239	21,231	-	-	-	-	-	-
Title III 15/16	-	55,569	60,607	-	(5,038)	28,586	23,548	-	-
Title III 16/17	-	-	-	-	-	55,564	55,170	-	394
Mckinney Vento Education for Homeless - 2015	(1,632)	24,889	23,257	-	-	-	-	-	-
Mckinney Vento Education for Homeless - 2016	-	30,529	32,002	-	(1,473)	19,472	17,999	-	-
Mckinney Vento Education for Homeless - 2017	-	-	-	-	-	30,578	32,773	-	(2,195)
MSP Yr 2	-	-	-	-	-	-	4,176	-	(4,176)
Perkins 16/17	-	-	-	-	-	462,659	573,173	-	(110,514)
Perkins 14/15	(24,860)	44,919	20,059	-	-	-	-	-	-
Perkins 15/16	-	545,852	586,182	-	(40,330)	32,810	(7,520)	-	-
School Improvement 15/16 Tier III	-	7,315	44,165	-	(36,850)	98,244	61,394	-	-
School Improvement 14/15	(19,813)	154,883	135,070	-	-	-	-	-	-
School Improvement 15/16	-	621,667	641,648	-	(19,981)	259,461	239,480	-	-
School Improvement 16/17	-	-	-	-	-	706,469	767,646	-	(61,177)
PEP Yr 2	-	238,900	238,900	-	-	46,055	46,055	-	-
PEP Yr 3	-	5,773	5,773	-	-	226,030	249,614	-	(23,584)
PEP Yr 1	-	-	-	-	-	2,691	4,650	-	(1,959)
Asthma - Friend 07	6,749	-	-	-	6,749	-	1,856	-	4,893
Modeling in MSP	-	-	-	-	-	117,514	117,514	-	-
Payroll Withholding	442,319	40,861,652	40,868,083	-	435,888	41,517,802	41,492,771	-	460,919
Prepaid Food	46,519	3,192,811	3,211,167	-	28,163	3,410,223	3,368,525	-	69,861
Totals	\$ 63,616,349	\$ 336,003,698	\$ 335,511,984	\$ 5,130,254	\$ 69,238,317	\$ 343,965,143	\$ 347,542,876	\$ 5,981,400	\$ 71,641,984

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

EVANSVILLE VANDERBURGH 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.

EVANSVILLE VANDERBURGH 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.

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

*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.

EVANSVILLE VANDERBURGH 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 lien date (March 1 in a year ending before July 1, 2016 and January 1 in a year beginning after June 30, 2015) 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.

EVANSVILLE VANDERBURGH 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.

EVANSVILLE VANDERBURGH 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.

*C. Additional Pension Plans*

The School Corporation also contributes to additional pension plans unique to the School Corporation. Information regarding these plans may be obtained from the School Corporation.

**Note 7. Negative Receipts and Disbursements**

The financial statement contains some receipts and disbursements which appear as negative entries. This is a result of the correction of errors from prior periods.

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being established for reimbursable grants and loans. The reimbursement or loan proceeds for expenditures made by the School Corporation were not received by June 30, 2016 and 2017.

**Note 9. Holding Corporation**

The School Corporation has entered into two capital leases with the Evansville-Vanderburgh School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2016 and 2017 totaled \$16,165,000 and \$16,097,500, respectively.

**Note 10. Other Postemployment Benefits**

The School Corporation provides to eligible retirees and their spouses the following benefits: medical, dental, and vision insurance. 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 Indiana Gateway for Government Units 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.

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

	General	Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/Severance Bond	Post-Retirement/Severance Future Benefits	2013 General Obligation Bond	2014 General Obligation Bond
Cash and investments - beginning	\$ 6,203,680	\$ 2,654,421	\$ 12,255,959	\$ 7,607,654	\$ 1,662,896	\$ 6,819,929	\$ 6,048,450	\$ -	\$ 343,038	\$ 3,614,453
Receipts:										
Local sources	7,894,769	11,962,616	19,713,070	14,722,722	2,630,924	-	12,274	-	-	-
Intermediate sources	864	-	-	-	-	-	-	-	-	-
State sources	147,950,934	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	1,485,605	3,423,496	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	155,846,567	11,962,616	21,198,675	18,146,218	2,630,924	-	12,274	-	-	-
Disbursements:										
Instruction	108,119,584	-	-	-	-	-	-	-	-	-
Support services	45,425,021	-	7,703,337	13,993,297	2,897,223	-	1,507,222	-	1,427	-
Noninstructional services	1,269,991	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	7,402,836	-	-	-	-	-	257,664	2,865,742
Debt service	-	11,438,976	3,050,656	4,500,000	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	154,814,596	11,438,976	18,156,829	18,493,297	2,897,223	-	1,507,222	-	259,091	2,865,742
Excess (deficiency) of receipts over disbursements	1,031,971	523,640	3,041,846	(347,079)	(266,299)	-	(1,494,948)	-	(259,091)	(2,865,742)
Other financing sources (uses):										
Proceeds of long-term debt	-	130,254	-	-	-	-	-	-	-	-
Transfers in	-	-	892,775	-	-	1,000,000	-	500,000	-	-
Transfers out	(500,000)	(1,220,670)	(892,775)	(1,000,000)	-	-	-	-	-	-
Total other financing sources (uses)	(500,000)	(1,090,416)	-	(1,000,000)	-	1,000,000	-	500,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	531,971	(566,776)	3,041,846	(1,347,079)	(266,299)	1,000,000	(1,494,948)	500,000	(259,091)	(2,865,742)
Cash and investments - ending	\$ 6,735,651	\$ 2,087,645	\$ 15,297,805	\$ 6,260,575	\$ 1,396,597	\$ 7,819,929	\$ 4,553,502	\$ 500,000	\$ 83,947	\$ 748,711

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

	2015 General Obligation Bond	2016 General Obligation Bond	School Lunch	Textbook Rental	Self- Insurance	Art Association	Alternative Education	Early Intervention Grant	Early Intervention 16	Early Intervention 17
Cash and investments - beginning	\$ -	\$ -	\$ 4,191,999	\$ 1,553,475	\$ 6,226,407	\$ 1	\$ 144,802	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	4,058,828	1,113,998	350,823	323,870	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	88,878	1,027,962	-	-	337,994	100,268	-	-
Federal sources	-	-	8,149,252	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	30,157,643	-	-	-	-	-
Total receipts	-	-	12,296,958	2,141,960	30,508,466	323,870	337,994	100,268	-	-
Disbursements:										
Instruction	-	-	-	(34,582)	-	-	-	-	-	-
Support services	472,913	-	366,018	3,388,620	28,391,196	-	318,421	100,268	-	-
Noninstructional services	-	-	10,988,725	-	-	323,870	-	-	-	-
Facilities acquisition and construction	687,842	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	1,431,065	-	-	-	-	-	-	-
Total disbursements	1,160,755	-	12,785,808	3,354,038	28,391,196	323,870	318,421	100,268	-	-
Excess (deficiency) of receipts over disbursements	(1,160,755)	-	(488,850)	(1,212,078)	2,117,270	-	19,573	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	5,000,000	-	-	-	-	-	-	-	-	-
Transfers in	-	-	1,096,999	1,220,670	-	-	-	-	-	-
Transfers out	-	-	(1,096,999)	-	-	-	-	-	-	-
Total other financing sources (uses)	5,000,000	-	-	1,220,670	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,839,245	-	(488,850)	8,592	2,117,270	-	19,573	-	-	-
Cash and investments - ending	\$ 3,839,245	\$ -	\$ 3,703,149	\$ 1,562,067	\$ 8,343,677	\$ 1	\$ 164,375	\$ -	\$ -	\$ -

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

	Comp Counseling	Miscellaneous/ Donations	Exempt Debt Service	Formative Assessment	Medicaid Reimbursement	Secured Schools Safety Grant	Lowe's Thompkins	Non-English Speaking Programs 14/15	Non-English Speaking Programs 15/16	Non-English Speaking Programs 16/17
Cash and investments - beginning	\$ -	\$ 1,251,884	\$ 3,107,935	\$ -	\$ 42,753	\$ (5,842)	\$ -	\$ 19,846	\$ -	\$ -
Receipts:										
Local sources	-	960,945	13,398,911	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	2,080	146,037	62,237	-	-	86,883	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	960,945	13,398,911	2,080	146,037	62,237	-	-	86,883	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	24,144	-
Support services	-	-	-	-	169,403	60,154	-	19,846	18,068	-
Noninstructional services	-	805,886	-	-	-	-	-	-	370	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	12,385,000	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	805,886	12,385,000	-	169,403	60,154	-	19,846	42,582	-
Excess (deficiency) of receipts over disbursements	-	155,059	1,013,911	2,080	(23,366)	2,083	-	(19,846)	44,301	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	155,059	1,013,911	2,080	(23,366)	2,083	-	(19,846)	44,301	-
Cash and investments - ending	\$ -	\$ 1,406,943	\$ 4,121,846	\$ 2,080	\$ 19,387	\$ (3,759)	\$ -	\$ -	\$ 44,301	\$ -

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

	School Technology	School Technology 15/16	E-Rate	Common School 14/15	Common School 15/16	Common School 15/16 - 2	Common School 16/17	Common School 16/17 - 2	Career and Technical Performance Grant	Welborn 2012-2014
Cash and investments - beginning	\$ -	\$ -	\$ 15,152	\$ (5,607)	\$ (264,138)	\$ -	\$ -	\$ -	\$ -	\$ (4,379)
Receipts:										
Local sources	-	-	98,707	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	800,316	-	484,589	1,703,188	302,919	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	8,996
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	800,316	98,707	484,589	1,703,188	302,919	-	-	-	8,996
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	706,266	88,165	478,982	1,439,050	315,834	156,246	-	-	4,617
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	706,266	88,165	478,982	1,439,050	315,834	156,246	-	-	4,617
Excess (deficiency) of receipts over disbursements	-	94,050	10,542	5,607	264,138	(12,915)	(156,246)	-	-	4,379
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	94,050	10,542	5,607	264,138	(12,915)	(156,246)	-	-	4,379
Cash and investments - ending	\$ -	\$ 94,050	\$ 25,694	\$ -	\$ -	\$ (12,915)	\$ (156,246)	\$ -	\$ -	\$ -

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

	FBIS - SW Behavior	Mind in the Making	WBF - Lodge 14/15	WBF - Lodge 13/14	Digital Learning	High Ability 14/15	High Ability 15/16	High Ability 16/17	High Ability Competitive	Dollar General
Cash and investments - beginning	\$ -	\$ 75,705	\$ 17,083	\$ 412	\$ (1,611)	\$ 9,235	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	15,000
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	572,701	-	-	-	45,771	-	-	-	-	-
Federal sources	-	2,500	-	-	-	-	118,845	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	572,701	2,500	-	-	45,771	-	118,845	-	-	15,000
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	60,038	-	17,083	412	44,160	9,235	84,678	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	60,038	-	17,083	412	44,160	9,235	84,678	-	-	-
Excess (deficiency) of receipts over disbursements	512,663	2,500	(17,083)	(412)	1,611	(9,235)	34,167	-	-	15,000
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	512,663	2,500	(17,083)	(412)	1,611	(9,235)	34,167	-	-	15,000
Cash and investments - ending	\$ 512,663	\$ 78,205	\$ -	\$ -	\$ -	\$ -	\$ 34,167	\$ -	\$ -	\$ 15,000

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
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	Dollar General Literacy	Excess PTRC Distributions	Title I 14/15	Title I Delinquent	Title I 15/16	Title I 16/17	1003(g) McGary 3	1003(g) Lincoln	1003(g) Washington	1003(g) Lincoln 2
Cash and investments - beginning	\$ -	\$ 15,000	\$ (230,036)	\$ (2,749)	\$ -	\$ -	\$ (24,403)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	1,747,501	17,454	4,640,404	-	275,011	78,087	202,748	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	1,747,501	17,454	4,640,404	-	275,011	78,087	202,748	-
Disbursements:										
Instruction	-	15,000	735,051	14,109	2,126,917	-	93,545	72,233	47,607	-
Support services	-	-	599,176	-	2,498,610	-	132,671	26,384	135,258	-
Noninstructional services	-	-	61,173	-	213,890	-	-	8,491	23,334	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	122,065	596	80,325	-	24,392	716	4,991	-
Total disbursements	-	15,000	1,517,465	14,705	4,919,742	-	250,608	107,824	211,190	-
Excess (deficiency) of receipts over disbursements	-	(15,000)	230,036	2,749	(279,338)	-	24,403	(29,737)	(8,442)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(15,000)	230,036	2,749	(279,338)	-	24,403	(29,737)	(8,442)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (279,338)	\$ -	\$ -	\$ (29,737)	\$ (8,442)	\$ -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
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	1003(g) Washington 2	1003(g) Cedar Hall	Part B 13/14	Part B 15/16	PL 101 - 476 IDEA Object	Part B 16/17	Part B 14/15	Preschool 13/14	Preschool 14/15	Preschool 15/16
Cash and investments - beginning	\$ -	\$ -	\$ (20,460)	\$ -	\$ -	\$ -	\$ (219,916)	\$ (7,629)	\$ (480)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	153,267	4,329,546	17,093	-	1,554,939	12,076	56,538	225,927
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	153,267	4,329,546	17,093	-	1,554,939	12,076	56,538	225,927
Disbursements:										
Instruction	-	-	30,662	1,017,752	-	-	548,158	4,447	82,013	233,229
Support services	-	-	102,145	3,328,366	17,093	-	830,134	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	170,772	-	-	-	-	-	8,654
Total disbursements	-	-	132,807	4,516,890	17,093	-	1,378,292	4,447	82,013	241,883
Excess (deficiency) of receipts over disbursements	-	-	20,460	(187,344)	-	-	176,647	7,629	(25,475)	(15,956)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	20,460	(187,344)	-	-	176,647	7,629	(25,475)	(15,956)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (187,344)	\$ -	\$ -	\$ (43,269)	\$ -	\$ (25,955)	\$ (15,956)

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
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	Preschool 16/17	CADD 14/15	Medicaid Reimbursement - Federal	Medicaid Reimbursement - 2	Medicaid Reimbursement - 3	21st Century Learning Center C6 Yr 4	21st Century Learning Center C7 Yr 3	21st Century Learning Center C7 Yr 4	21st Century Learning Center C7 - 1	21st Century Learning Center C7 - 2
Cash and investments - beginning	\$ -	\$ 17,048	\$ 31,288	\$ 176,276	\$ 338	\$ -	\$ -	\$ -	\$ (4,344)	\$ (45,403)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	265,432	-	-	-	-	297,978	62,034
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	265,432	-	-	-	-	297,978	62,034
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	10,970	-
Support services	-	17,048	9,081	189,074	69	1,717	2,391	-	280,721	15,673
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	16,524	958
Total disbursements	-	17,048	9,081	189,074	69	1,717	2,391	-	308,215	16,631
Excess (deficiency) of receipts over disbursements	-	(17,048)	(9,081)	76,358	(69)	(1,717)	(2,391)	-	(10,237)	45,403
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(17,048)	(9,081)	76,358	(69)	(1,717)	(2,391)	-	(10,237)	45,403
Cash and investments - ending	\$ -	\$ -	\$ 22,207	\$ 252,634	\$ 269	\$ (1,717)	\$ (2,391)	\$ -	\$ (14,581)	\$ -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
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	21st Century Learning Center C6	21st Century Learning Center C6 Yr 3	Full Service Yr 5	FSCS No Cost	IB Program	21st Century Learning Center C8 Yr 1	YMCA Cohort 7	YMCA Cohort 7 Yr 2	YMCA Cohort 7 Yr 3	Elearning 16
Cash and investments - beginning	\$ (15,007)	\$ (14,977)	\$ -	\$ -	\$ -	\$ -	\$ (3,800)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	34,043	317,537	110,428	257,360	-	3,800	90,710	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	34,043	317,537	110,428	257,360	-	3,800	90,710	-	-	-
Disbursements:										
Instruction	-	38,816	-	-	-	-	-	-	-	-
Support services	19,028	260,556	100,191	243,687	-	-	102,338	-	-	505
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	8	17,675	10,237	13,030	-	-	-	-	-	-
Total disbursements	19,036	317,047	110,428	256,717	-	-	102,338	-	-	505
Excess (deficiency) of receipts over disbursements	15,007	490	-	643	-	-	3,800	(11,628)	-	(505)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	15,007	490	-	643	-	-	3,800	(11,628)	-	(505)
Cash and investments - ending	\$ -	\$ (14,487)	\$ -	\$ 643	\$ -	\$ -	\$ -	\$ (11,628)	\$ -	\$ (505)

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
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	Title II 14	Title II A	Title II 15	Elearning 15	Title III PD	Title III 14/15	Title III 15/16	Title III 16/17	Mckinney Vento Education for Homeless - 2015
Cash and investments - beginning	\$ -	\$ (65,246)	\$ -	\$ -	\$ (17)	\$ (4,008)	\$ -	\$ -	\$ (1,632)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	17	25,239	55,569	-	-
Federal sources	609,732	502,623	-	14,000	-	-	-	-	24,889
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	609,732	502,623	-	14,000	17	25,239	55,569	-	24,889
Disbursements:									
Instruction	-	-	-	-	-	-	59,457	-	-
Support services	629,833	425,728	-	14,000	-	20,115	315	-	-
Noninstructional services	-	-	-	-	-	-	-	-	23,257
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	27,405	11,649	-	-	-	1,116	835	-	-
Total disbursements	657,238	437,377	-	14,000	-	21,231	60,607	-	23,257
Excess (deficiency) of receipts over disbursements	(47,506)	65,246	-	-	17	4,008	(5,038)	-	1,632
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(47,506)	65,246	-	-	17	4,008	(5,038)	-	1,632
Cash and investments - ending	\$ (47,506)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,038)	\$ -	\$ -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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	Mckinney Vento Education for Homeless - 2016	Mckinney Vento Education for Homeless - 2017	MSP Yr 2	Perkins 16/17	Perkins 14/15	Perkins 15/16	School Improvement 15/16 Tier III	School Improvement 14/15	School Improvement 15/16
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (24,860)	\$ -	\$ -	\$ (19,813)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	30,529	-	-	-	44,919	545,852	7,315	154,883	621,667
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	30,529	-	-	-	44,919	545,852	7,315	154,883	621,667
Disbursements:									
Instruction	-	-	-	-	16,657	493,902	43,593	45,562	31,062
Support services	-	-	-	-	3,402	92,280	572	79,704	575,038
Noninstructional services	32,002	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	9,804	35,548
Total disbursements	32,002	-	-	-	20,059	586,182	44,165	135,070	641,648
Excess (deficiency) of receipts over disbursements	(1,473)	-	-	-	24,860	(40,330)	(36,850)	19,813	(19,981)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,473)	-	-	-	24,860	(40,330)	(36,850)	19,813	(19,981)
Cash and investments - ending	\$ (1,473)	\$ -	\$ -	\$ -	\$ -	\$ (40,330)	\$ (36,850)	\$ -	\$ (19,981)

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
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	School Improvement 16/17	PEP Yr 2	PEP Yr 3	PEP Yr 1	Asthma - Friend 07	Modeling in MSP	Payroll Withholding	Prepaid Food	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 6,749	\$ -	\$ 442,319	\$ 46,519	\$ 63,616,349
Receipts:									
Local sources	-	-	-	-	-	-	-	-	77,257,457
Intermediate sources	-	-	-	-	-	-	-	-	864
State sources	-	-	-	-	-	-	-	-	153,793,582
Federal sources	-	238,900	5,773	-	-	-	-	-	25,830,588
Temporary loans	-	-	-	-	-	-	-	-	4,909,101
Other receipts	-	-	-	-	-	-	40,861,652	3,192,811	74,212,106
Total receipts	-	238,900	5,773	-	-	-	40,861,652	3,192,811	336,003,698
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	113,869,888
Support services	-	231,576	5,773	-	-	-	-	-	119,227,452
Noninstructional services	-	-	-	-	-	-	-	-	13,750,989
Facilities acquisition and construction	-	-	-	-	-	-	-	-	11,214,084
Debt service	-	-	-	-	-	-	-	-	31,374,632
Nonprogrammed charges	-	7,324	-	-	-	-	40,868,083	3,211,167	46,074,939
Total disbursements	-	238,900	5,773	-	-	-	40,868,083	3,211,167	335,511,984
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(6,431)	(18,356)	491,714
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	5,130,254
Transfers in	-	-	-	-	-	-	-	-	4,710,444
Transfers out	-	-	-	-	-	-	-	-	(4,710,444)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	5,130,254
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	(6,431)	(18,356)	5,621,968
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 6,749	\$ -	\$ 435,888	\$ 28,163	\$ 69,238,317

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
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	General	Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/Severance Bond	Post-Retirement/Severance Future Benefits	2013 General Obligation Bond	2014 General Obligation Bond
Cash and investments - beginning	\$ 6,735,651	\$ 2,087,645	\$ 15,297,805	\$ 6,260,575	\$ 1,396,597	\$ 7,819,929	\$ 4,553,502	\$ 500,000	\$ 83,947	\$ 748,711
Receipts:										
Local sources	8,309,680	11,694,727	21,404,376	15,037,743	2,622,390	-	22,409	-	-	-
Intermediate sources	864	-	-	-	-	-	-	-	-	-
State sources	150,782,663	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	1,019,337	3,488,092	-	-	-	-	-	-
Other receipts	2,247	-	-	14,356	-	-	-	-	-	-
Total receipts	159,095,454	11,694,727	22,423,713	18,540,191	2,622,390	-	22,409	-	-	-
Disbursements:										
Instruction	107,220,376	-	-	-	-	2,507,911	-	-	-	-
Support services	45,374,366	-	8,306,922	13,966,970	2,769,775	-	1,776,661	-	-	-
Noninstructional services	1,488,365	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	2,507,911	-	10,446,378	-	-	-	-	-	26,713	511,081
Debt service	-	11,958,907	1,485,605	3,423,496	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	156,591,018	11,958,907	20,238,905	17,390,466	2,769,775	2,507,911	1,776,661	-	26,713	511,081
Excess (deficiency) of receipts over disbursements	2,504,436	(264,180)	2,184,808	1,149,725	(147,385)	(2,507,911)	(1,754,252)	-	(26,713)	(511,081)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	4,628,036	-	-	1,500,000	-	500,000	-	-
Transfers out	(500,000)	(564,930)	(4,628,036)	(1,500,000)	-	-	-	-	-	-
Total other financing sources (uses)	(500,000)	(564,930)	-	(1,500,000)	-	1,500,000	-	500,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,004,436	(829,110)	2,184,808	(350,275)	(147,385)	(1,007,911)	(1,754,252)	500,000	(26,713)	(511,081)
Cash and investments - ending	\$ 8,740,087	\$ 1,258,535	\$ 17,482,613	\$ 5,910,300	\$ 1,249,212	\$ 6,812,018	\$ 2,799,250	\$ 1,000,000	\$ 57,234	\$ 237,630

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	2015 General Obligation Bond	2016 General Obligation Bond	School Lunch	Textbook Rental	Self- Insurance	Art Association	Alternative Education	Early Intervention Grant	Early Intervention 16	Early Intervention 17
Cash and investments - beginning	\$ 3,839,245	\$ -	\$ 3,703,149	\$ 1,562,067	\$ 8,343,677	\$ 1	\$ 164,375	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	4,104,201	1,230,792	177,034	328,333	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	89,812	1,012,744	-	-	357,396	-	262,709	116,365
Federal sources	-	-	8,139,879	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	30,051,174	-	-	-	-	-
Total receipts	-	-	12,333,892	2,243,536	30,228,208	328,333	357,396	-	262,709	116,365
Disbursements:										
Instruction	-	-	-	161,996	-	-	-	-	-	-
Support services	195,747	430,601	373,465	2,780,994	-	-	339,370	-	262,709	16,787
Noninstructional services	-	-	11,212,444	-	-	328,333	-	-	-	-
Facilities acquisition and construction	3,173,955	122,171	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	1,196,767	-	30,396,381	-	-	-	-	-
Total disbursements	3,369,702	552,772	12,782,676	2,942,990	30,396,381	328,333	339,370	-	262,709	16,787
Excess (deficiency) of receipts over disbursements	(3,369,702)	(552,772)	(448,784)	(699,454)	(168,173)	-	18,026	-	-	99,578
Other financing sources (uses):										
Proceeds of long-term debt	-	5,981,400	-	-	-	-	-	-	-	-
Transfers in	-	-	1,604,149	564,930	-	-	-	-	-	-
Transfers out	-	-	(1,604,149)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	5,981,400	-	564,930	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,369,702)	5,428,628	(448,784)	(134,524)	(168,173)	-	18,026	-	-	99,578
Cash and investments - ending	\$ 469,543	\$ 5,428,628	\$ 3,254,365	\$ 1,427,543	\$ 8,175,504	\$ 1	\$ 182,401	\$ -	\$ -	\$ 99,578

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
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	Comp Counseling	Miscellaneous/ Donations	Exempt Debt Service	Formative Assessment	Medicaid Reimbursement	Secured Schools Safety Grant	Lowe's Thompkins	Non-English Speaking Programs 14/15	Non-English Speaking Programs 15/16	Non-English Speaking Programs 16/17
Cash and investments - beginning	\$ -	\$ 1,406,943	\$ 4,121,846	\$ 2,080	\$ 19,387	\$ (3,759)	\$ -	\$ -	\$ 44,301	\$ -
Receipts:										
Local sources	50,000	1,106,861	13,449,879	-	-	-	20,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	291,092	71,628	56,832	-	-	-	118,063
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	50,000	1,106,861	13,449,879	291,092	71,628	56,832	20,000	-	-	118,063
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	27,396	39,444
Support services	-	-	-	293,172	89,013	84,004	-	-	12,202	17,651
Noninstructional services	-	1,028,788	-	-	-	-	-	-	4,703	850
Facilities acquisition and construction	-	-	-	-	-	-	3,893	-	-	-
Debt service	-	-	12,476,000	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,028,788	12,476,000	293,172	89,013	84,004	3,893	-	44,301	57,945
Excess (deficiency) of receipts over disbursements	50,000	78,073	973,879	(2,080)	(17,385)	(27,172)	16,107	-	(44,301)	60,118
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	50,000	78,073	973,879	(2,080)	(17,385)	(27,172)	16,107	-	(44,301)	60,118
Cash and investments - ending	\$ 50,000	\$ 1,485,016	\$ 5,095,725	\$ -	\$ 2,002	\$ (30,931)	\$ 16,107	\$ -	\$ -	\$ 60,118

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
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	School Technology	School Technology 15/16	E-Rate	Common School 14/15	Common School 15/16	Common School 15/16 - 2	Common School 16/17	Common School 16/17 - 2	Career and Technical Performance Grant	Welborn 2012-2014
Cash and investments - beginning	\$ -	\$ 94,050	\$ 25,694	\$ -	\$ -	\$ (12,915)	\$ (156,246)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	104,333	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	751,000	-	-	-	-	1,697,080	1,999,999	274,346	109,714	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	751,000	-	104,333	-	-	1,697,080	1,999,999	274,346	109,714	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	751,000	94,050	64,376	-	-	1,684,165	1,843,753	274,346	30,661	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	751,000	94,050	64,376	-	-	1,684,165	1,843,753	274,346	30,661	-
Excess (deficiency) of receipts over disbursements	-	(94,050)	39,957	-	-	12,915	156,246	-	79,053	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(94,050)	39,957	-	-	12,915	156,246	-	79,053	-
Cash and investments - ending	\$ -	\$ -	\$ 65,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,053	\$ -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
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	FBIS - SW Behavior	Mind in the Making	WBF - Lodge 14/15	WBF - Lodge 13/14	Digital Learning	High Ability 14/15	High Ability 15/16	High Ability 16/17	High Ability Competitive	Dollar General
Cash and investments - beginning	\$ 512,663	\$ 78,205	\$ -	\$ -	\$ -	\$ -	\$ 34,167	\$ -	\$ -	\$ 15,000
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	19,360	-
Federal sources	-	7,500	-	-	-	-	-	116,046	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	7,500	-	-	-	-	-	116,046	19,360	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	15,000
Support services	223,298	-	-	-	-	-	34,167	111,897	19,360	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	223,298	-	-	-	-	-	34,167	111,897	19,360	15,000
Excess (deficiency) of receipts over disbursements	(223,298)	7,500	-	-	-	-	(34,167)	4,149	-	(15,000)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(223,298)	7,500	-	-	-	-	(34,167)	4,149	-	(15,000)
Cash and investments - ending	\$ 289,365	\$ 85,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,149	\$ -	\$ -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
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	Dollar General Literacy	Excess PTRC Distributions	Title I 14/15	Title I Delinquent	Title I 15/16	Title I 16/17	1003(g) McGary 3	1003(g) Lincoln	1003(g) Washington	1003(g) Lincoln 2
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (279,338)	\$ -	\$ -	\$ (29,737)	\$ (8,442)	\$ -
Receipts:										
Local sources	10,000	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	97,572
Federal sources	-	-	-	-	1,989,189	4,551,260	-	253,141	186,385	270,408
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	10,000	-	-	-	1,989,189	4,551,260	-	253,141	186,385	367,980
Disbursements:										
Instruction	-	-	-	-	577,903	1,982,070	-	120,389	44,640	59,831
Support services	-	-	-	-	910,577	2,394,898	-	81,825	113,039	315,376
Noninstructional services	-	-	-	-	61,936	209,190	-	4,620	4,529	17,992
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	159,435	202,187	-	16,570	15,735	6,199
Total disbursements	-	-	-	-	1,709,851	4,788,345	-	223,404	177,943	399,398
Excess (deficiency) of receipts over disbursements	10,000	-	-	-	279,338	(237,085)	-	29,737	8,442	(31,418)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,000	-	-	-	279,338	(237,085)	-	29,737	8,442	(31,418)
Cash and investments - ending	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ (237,085)	\$ -	\$ -	\$ -	\$ (31,418)

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
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	1003(g) Washington 2	1003(g) Cedar Hall	Part B 13/14	Part B 15/16	PL 101 - 476 IDEA Object	Part B 16/17	Part B 14/15	Preschool 13/14	Preschool 14/15	Preschool 15/16
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (187,344)	\$ -	\$ -	\$ (43,269)	\$ -	\$ (25,955)	\$ (15,956)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	110,534	-	-	-	-	-	-	-	-	-
Federal sources	186,110	145,199	-	1,700,497	-	4,355,341	169,100	-	44,433	76,831
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	296,644	145,199	-	1,700,497	-	4,355,341	169,100	-	44,433	76,831
Disbursements:										
Instruction	42,449	25,027	-	379,012	-	1,153,612	43,146	-	18,478	52,326
Support services	241,784	132,033	-	972,552	-	3,074,237	82,685	-	-	-
Noninstructional services	14,065	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	4,424	2,508	-	170,772	-	297,239	-	-	-	8,654
Total disbursements	302,722	159,568	-	1,522,336	-	4,525,088	125,831	-	18,478	60,980
Excess (deficiency) of receipts over disbursements	(6,078)	(14,369)	-	178,161	-	(169,747)	43,269	-	25,955	15,851
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,078)	(14,369)	-	178,161	-	(169,747)	43,269	-	25,955	15,851
Cash and investments - ending	\$ (6,078)	\$ (14,369)	\$ -	\$ (9,183)	\$ -	\$ (169,747)	\$ -	\$ -	\$ -	\$ (105)

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	Preschool 16/17	CADD 14/15	Medicaid Reimbursement - Federal	Medicaid Reimbursement - 2	Medicaid Reimbursement - 3	21st Century Learning Center C6 Yr 4	21st Century Learning Center C7 Yr 3	21st Century Learning Center C7 Yr 4	21st Century Learning Center C7 - 1	21st Century Learning Center C7 - 2
Cash and investments - beginning	\$ -	\$ -	\$ 22,207	\$ 252,634	\$ 269	\$ (1,717)	\$ (2,391)	\$ -	\$ (14,581)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	198,324	-	-	132,387	-	283,430	245,084	1,642	19,125	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	198,324	-	-	132,387	-	283,430	245,084	1,642	19,125	-
Disbursements:										
Instruction	191,793	-	-	-	-	-	5,671	34,103	-	-
Support services	-	-	-	255,486	-	283,985	247,022	2,441	4,544	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	14,869	-	-	-	-	17,828	15,980	-	-	-
Total disbursements	206,662	-	-	255,486	-	301,813	268,673	36,544	4,544	-
Excess (deficiency) of receipts over disbursements	(8,338)	-	-	(123,099)	-	(18,383)	(23,589)	(34,902)	14,581	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,338)	-	-	(123,099)	-	(18,383)	(23,589)	(34,902)	14,581	-
Cash and investments - ending	\$ (8,338)	\$ -	\$ 22,207	\$ 129,535	\$ 269	\$ (20,100)	\$ (25,980)	\$ (34,902)	\$ -	\$ -

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	21st Century Learning Center C6	21st Century Learning Center C6 Yr 3	Full Service Yr 5	FSCS No Cost	IB Program	21st Century Learning Center C8 Yr 1	YMCA Cohort 7	YMCA Cohort 7 Yr 2	YMCA Cohort 7 Yr 3	Elearning 16
Cash and investments - beginning	\$ -	\$ (14,487)	\$ -	\$ 643	\$ -	\$ -	\$ -	\$ (11,628)	\$ -	\$ (505)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	21,523	-	95,457	1,176	-	-	11,628	114,209	13,010
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	21,523	-	95,457	1,176	-	-	11,628	114,209	13,010
Disbursements:										
Instruction	-	-	-	-	1,176	-	-	-	-	-
Support services	-	7,036	-	84,519	-	30,967	-	-	114,209	12,505
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	11,581	-	-	-	-	-	-
Total disbursements	-	7,036	-	96,100	1,176	30,967	-	-	114,209	12,505
Excess (deficiency) of receipts over disbursements	-	14,487	-	(643)	-	(30,967)	-	11,628	-	505
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	14,487	-	(643)	-	(30,967)	-	11,628	-	505
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,967)	\$ -	\$ -	\$ -	\$ -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
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	Title II 14	Title II A	Title II 15	Elearning 15	Title III PD	Title III 14/15	Title III 15/16	Title III 16/17	Mckinney Vento Education for Homeless - 2015
Cash and investments - beginning	\$ (47,506)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,038)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	28,586	55,564	-
Federal sources	479,690	-	675,244	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	479,690	-	675,244	-	-	-	28,586	55,564	-
Disbursements:									
Instruction	-	-	-	-	-	-	18,856	47,006	-
Support services	378,530	-	680,906	-	-	-	3,857	7,201	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	53,654	-	44,957	-	-	-	835	963	-
Total disbursements	432,184	-	725,863	-	-	-	23,548	55,170	-
Excess (deficiency) of receipts over disbursements	47,506	-	(50,619)	-	-	-	5,038	394	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	47,506	-	(50,619)	-	-	-	5,038	394	-
Cash and investments - ending	\$ -	\$ -	\$ (50,619)	\$ -	\$ -	\$ -	\$ -	\$ 394	\$ -

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 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Mckinney Vento Education for Homeless - 2016	Mckinney Vento Education for Homeless - 2017	MSP Yr 2	Perkins 16/17	Perkins 14/15	Perkins 15/16	School Improvement 15/16 Tier III	School Improvement 14/15	School Improvement 15/16
Cash and investments - beginning	\$ (1,473)	\$ -	\$ -	\$ -	\$ -	\$ (40,330)	\$ (36,850)	\$ -	\$ (19,981)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	19,472	30,578	-	462,659	-	32,810	98,244	-	259,461
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	19,472	30,578	-	462,659	-	32,810	98,244	-	259,461
Disbursements:									
Instruction	-	-	-	515,898	-	(22,333)	46,059	-	12,037
Support services	-	-	4,176	57,275	-	14,813	15,335	-	213,445
Noninstructional services	17,999	32,773	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	13,998
Total disbursements	17,999	32,773	4,176	573,173	-	(7,520)	61,394	-	239,480
Excess (deficiency) of receipts over disbursements	1,473	(2,195)	(4,176)	(110,514)	-	40,330	36,850	-	19,981
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,473	(2,195)	(4,176)	(110,514)	-	40,330	36,850	-	19,981
Cash and investments - ending	\$ -	\$ (2,195)	\$ (4,176)	\$ (110,514)	\$ -	\$ -	\$ -	\$ -	\$ -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	School Improvement 16/17	PEP Yr 2	PEP Yr 3	PEP Yr 1	Asthma - Friend 07	Modeling in MSP	Payroll Withholding	Prepaid Food	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 6,749	\$ -	\$ 435,888	\$ 28,163	\$ 69,238,317
Receipts:									
Local sources	-	-	-	-	-	-	-	-	79,672,758
Intermediate sources	-	-	-	-	-	-	-	-	864
State sources	-	-	-	-	-	-	-	-	158,303,059
Federal sources	706,469	46,055	226,030	2,691	-	117,514	-	-	26,485,231
Temporary loans	-	-	-	-	-	-	-	-	4,507,429
Other receipts	-	-	-	-	-	-	41,517,802	3,410,223	74,995,802
Total receipts	706,469	46,055	226,030	2,691	-	117,514	41,517,802	3,410,223	343,965,143
Disbursements:									
Instruction	32,346	-	-	-	-	-	-	-	115,353,618
Support services	725,513	39,703	242,954	4,650	1,856	108,809	-	-	94,082,225
Noninstructional services	-	-	-	-	-	-	-	-	14,426,587
Facilities acquisition and construction	-	-	-	-	-	-	-	-	16,792,102
Debt service	-	-	-	-	-	-	-	-	29,344,008
Nonprogrammed charges	9,787	6,352	6,660	-	-	8,705	41,492,771	3,368,525	77,544,336
Total disbursements	767,646	46,055	249,614	4,650	1,856	117,514	41,492,771	3,368,525	347,542,876
Excess (deficiency) of receipts over disbursements	(61,177)	-	(23,584)	(1,959)	(1,856)	-	25,031	41,698	(3,577,733)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	5,981,400
Transfers in	-	-	-	-	-	-	-	-	8,797,115
Transfers out	-	-	-	-	-	-	-	-	(8,797,115)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	5,981,400
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(61,177)	-	(23,584)	(1,959)	(1,856)	-	25,031	41,698	2,403,667
Cash and investments - ending	\$ (61,177)	\$ -	\$ (23,584)	\$ (1,959)	\$ 4,893	\$ -	\$ 460,919	\$ 69,861	\$ 71,641,984

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF PAYABLES AND RECEIVABLES  
June 30, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 17,584,856</u>	<u>\$ -</u>

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF LEASES AND DEBT  
June 30, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Evansville-Vanderburgh School Building Corporation	Building	\$ 3,208,000	12/31/2016	12/31/2021
Evansville-Vanderburgh School Building Corporation	Construction Bonds	<u>12,490,000</u>	7/15/2011	7/15/2030
Total of annual lease payments		<u>\$ 15,698,000</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	GO Bond 2014		\$ 775,000	\$ 782,750
General obligation bonds	GO Bond 2015		4,185,000	1,725,500
General obligation bonds	GO Bond 2016		6,000,000	1,039,000
General obligation bonds	GO Bond 2011		225,000	227,388
Tax anticipation warrants	Capital Projects		1,019,337	1,036,870
Tax anticipation warrants	Transportation		3,488,092	3,548,087
Notes and loans payable	1751		1,000,000	409,000
Notes and loans payable	1761		433,946	177,484
Notes and loans payable	1784		1,000,000	409,000
Notes and loans payable	1814		1,399,999	413,000
Notes and loans payable	1866		679,348	200,408
Notes and loans payable	1889		1,399,999	413,000
Notes and loans payable	1923		1,399,999	413,000
Notes and loans payable	ONB High School		771,524	522,291
Notes and loans payable	ONB Middle School		735,747	374,982
Notes and loans payable	ONB Key Gov't Refi		5,822,315	2,000,000
Notes and loans payable	1970		720,284	166,866
Notes and loans payable	2099		1,799,999	417,000
Notes and loans payable	1604		199,900	200,900
Notes and loans payable	1644		600,000	405,000
Notes and loans payable	1675		175,165	118,236
Notes and loans payable	1682		600,000	405,000
Notes and loans payable	Energy Savings		7,201,320	1,119,722
Notes and loans payable	2848		1,999,999	423,065
Notes and loans payable	2888		<u>751,000</u>	<u>79,873</u>
Totals			<u>\$ 44,382,973</u>	<u>\$ 17,027,422</u>

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2017

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	\$ 1,497,900
Buildings	539,772,066
Machinery, equipment, and vehicles	<u>26,031,314</u>
Total governmental activities	<u>567,301,280</u>
Total capital assets	<u><u>\$ 567,301,280</u></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 EVANSVILLE VANDERBURGH SCHOOL  
CORPORATION, VANDERBURGH COUNTY, INDIANA

**Report on Compliance for Each Major Federal Program**

We have audited the Evansville Vanderburgh School Corporation's (School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2015 to June 30, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 2017-002 in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to its Child Nutrition Cluster. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with requirements applicable to that 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 noncompliance described in the *Basis for Qualified Opinion on Child Nutrition Cluster* paragraph, 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 the Child Nutrition Cluster for the period of July 1, 2015 to June 30, 2017.

***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, 2015 to June 30, 2017.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-003, 2017-004, and 2017-005. 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.


A deficiency in internal control over compliance exists when the design or operation of a control 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2017-002, 2017-003, 2017-004, and 2017-005, that we consider to be material weaknesses.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

March 22, 2018

#### 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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EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Years Ended June 30, 2016 and 2017

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 06-30-16	Total Federal Awards Expended 06-30-16	Pass-Through To Subrecipient 06-30-17	Total Federal Awards Expended 06-30-17
<b>Department of Agriculture</b>							
<b>Child Nutrition Cluster</b>							
School Breakfast Program	Indiana Department of Education	10.553					
			FY 2016	\$ -	\$ 1,700,239	\$ -	\$ -
			FY 2017	-	-	-	1,740,641
Total - School Breakfast Program				-	1,700,239	-	1,740,641
National School Lunch Program	Indiana Department of Education	10.555					
			FY 2016	-	6,322,692	-	-
			FY 2017	-	-	-	6,241,886
National School Lunch Program - Commodities	Indiana Department of Education	10.555					
			FY 2016	-	768,840	-	-
			FY 2017	-	-	-	908,997
Total - National School Lunch Program				-	7,091,532	-	7,150,883
Summer Food Service Program for Children	Indiana Department of Education	10.559					
			FY 2015	-	101,154	-	-
			FY 2016	-	25,168	-	117,254
			FY 2017	-	-	-	18,262
Total - Summer Food Service Program for Children				-	126,322	-	135,516
Total - Child Nutrition Cluster				-	8,918,093	-	9,027,040
Child and Adult Care Food Program	Indiana Department of Education	10.558					
			FY 2015	-	8,233	-	-
			FY 2016	-	74,448	-	8,336
			FY 2017	-	-	-	78,052
Total - Child and Adult Care Food Program				-	82,681	-	86,388
Child Nutrition Discretionary Grants Limited Availability Food Services	Indiana Department of Education	10.579					
			FY 2017	-	-	-	21,839
Total - Department of Agriculture				-	9,000,774	-	9,135,267
<b>Department of Education</b>							
School Improvement Grants	Indiana Department of Education						
1003g - McGary		84.377	FY 14/15	-	275,011	-	-
1003g - Lincoln		84.377	FY 15/16	-	78,087	-	253,141
1003g - Washington		84.377	FY 15/16	-	202,748	-	186,385
1003g - Lincoln		84.377	FY 16/17	-	-	-	270,410
1003g - Washington		84.377	FY 16/17	-	-	-	186,110
1003g - Cedar Hall		84.377	FY 16/17	-	-	-	145,198
Total - School Improvement Grants				-	555,846	-	1,041,244

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Years Ended June 30, 2016 and 2017

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 06-30-16	Total Federal Awards Expended 06-30-16	Pass-Through To Subrecipient 06-30-17	Total Federal Awards Expended 06-30-17
<b>Special Education Cluster (IDEA)</b>							
Special Education_Grants to States	Indiana Department of Education						
Part B FY 2014		84.027	14214-017-PN01	-	153,267	-	-
Part B FY 2015		84.027	14215-017-PN01	-	1,554,937	-	169,101
Part B FY 2016		84.027	14216-015-PN01	-	4,329,548	-	1,700,498
Part B FY 2017		84.027	14217-015-PN01	-	-	-	4,355,339
Part B- TA		84.027	99914-017-TA01	-	17,093	-	-
<b>Total - Special Education_Grants to States</b>				<b>-</b>	<b>6,054,845</b>	<b>-</b>	<b>6,224,938</b>
<b>Special Education_Preschool Grants</b>							
Special Education_Preschool Grants	Indiana Department of Education						
Preschool FY 2014		84.173	45714-017-PN01	-	12,076	-	-
Preschool FY 2015		84.173	45715-017-PN01	-	56,537	-	44,433
Preschool FY 2016		84.173	45716-015-PN01	-	225,926	-	76,830
Preschool FY 2017		84.173	45717-015-PN01	-	-	-	198,324
<b>Total - Special Education_Preschool Grants</b>				<b>-</b>	<b>294,539</b>	<b>-</b>	<b>319,587</b>
<b>Total - Special Education Cluster (IDEA)</b>				<b>-</b>	<b>6,349,384</b>	<b>-</b>	<b>6,544,525</b>
<b>Title I Grants to Local Educational Agencies</b>							
Title I Grants to Local Educational Agencies	Indiana Department of Education						
Title I Basic		84.010	15-7995	-	1,747,501	-	-
1003a- School Improvement		84.010	15-7995	-	154,883	-	-
Title I Basic		84.010	16-7995	-	4,640,401	-	1,989,193
1003a- School Improvement		84.010	16-7995	-	621,668	-	259,461
1003a-Tier III School Improvement		84.010	16-7995	-	7,315	-	98,244
Title I Basic		84.010	17-7995	-	-	-	4,551,260
1003a- School Improvement		84.010	17-7995	-	-	-	706,473
Title I Delinquent		84.010	FY 14/15	-	17,454	-	-
<b>Total - Title I Grants to Local Educational Agencies</b>				<b>-</b>	<b>7,189,222</b>	<b>-</b>	<b>7,604,631</b>
<b>Career and Technical Education -- Basic Grants to States</b>							
Career and Technical Education -- Basic Grants to States	Indiana Department of Education						
Perkins FY 14/15		84.048	15-4700-7995	-	44,919	-	-
Perkins FY 15/16		84.048	16-4700-7995	-	545,853	-	32,811
Perkins FY 16/17		84.048	17-4700-7995	-	-	-	462,659
<b>Total - Career and Technical Education -- Basic Grants to States</b>				<b>-</b>	<b>590,772</b>	<b>-</b>	<b>495,470</b>
<b>Education for Homeless Children and Youth</b>							
Education for Homeless Children and Youth	Indiana Department of Education						
McKinney-Vento FY 14/15		84.196	A58-5-1522-2303	-	24,889	-	-
McKinney-Vento FY 15/16		84.196	A58-5-15SS-2303	-	30,529	-	19,472
McKinney-Vento FY 16/17		84.196	A58-7-17SS-3921	-	-	-	30,579
<b>Total - Education for Homeless Children and Youth</b>				<b>-</b>	<b>55,418</b>	<b>-</b>	<b>50,051</b>
<b>Fund for the Improvement of Education</b>							
Fund for the Improvement of Education	Direct Grant						
PEP FY 16/16		84.215	S215F140086-15	-	238,900	-	46,055
PEP FY 15/17		84.215	S215F140086-15	-	5,774	-	226,030

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Years Ended June 30, 2016 and 2017

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 06-30-16	Total Federal Awards Expended 06-30-16	Pass-Through To Subrecipient 06-30-17	Total Federal Awards Expended 06-30-17
PEP FY 17/18		84.215	S215F140086-15	-	-	-	2,691
EVSC Full Service-Year 4		84.215	U215J00117-14	-	110,428	-	-
EVSC Full Service Year 5		84.215	U215J100117-15	-	257,360	-	95,457
<b>Total - Fund for the Improvement of Education</b>				<b>-</b>	<b>612,462</b>	<b>-</b>	<b>370,233</b>
<b>Twenty-First Century Community Learning Centers</b>	<b>Indiana Department of Education</b>						
Cohort VII Year 1 FY 14/15		84.287	A58-5-15DL-0150	-	62,034	-	-
Cohort VI Year 2 FY 14/15		84.287	A58-5-15DL-2264	-	34,043	-	-
Cohort 6 Year 3 FY15/16		84.287	A58-6-16DL-0211	-	317,539	-	21,524
Cohort 7 Year 2 FY15/16		84.287	A58-6-16DL-3093	-	297,978	-	19,125
Cohort 6 Year 4 FY 16/17		84.287	A58-7-17DL-0006	-	-	-	283,431
Cohort 7 Year 3 FY 16/17		84.287	A58-7-17DL-0045	-	-	-	245,082
Cohort 7 Year 4 FY 17/18		84.287	A58-7-17DL-0045	-	-	-	1,642
<b>Total - Twenty-First Century Community Learning Centers</b>				<b>-</b>	<b>711,594</b>	<b>-</b>	<b>570,804</b>
<b>Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants) International Baccalaureate</b>	<b>Indiana Department of Education</b>						
		84.330	A58-7-17AS-4054	-	1,960	-	1,176
<b>English Language Acquisition State Grants</b>	<b>Indiana Department of Education</b>						
Title III FY 14/15		84.365	01115-091-PN01	-	25,239	-	-
Title III FY 16/17		84.365	01117-089-PN01	-	-	-	55,563
Title III FY 15/16		84.365	0116-091-PN01	-	55,568	-	28,586
Title III Supplemental PD FY14/15		84.365	A58-4-14DT-2057	-	17	-	-
<b>Total - English Language Acquisition State Grants</b>				<b>-</b>	<b>80,824</b>	<b>-</b>	<b>84,149</b>
<b>Mathematics and Science Partnerships MSP Yr 1</b>	<b>Indiana Department of Education</b>						
		84.366	A58-6-16CI-3743	-	-	-	117,514
<b>Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)</b>	<b>Indiana Department of Education</b>						
Title II Part A		84.367	14-7995	-	502,623	-	-
Title II Part A		84.367	15-7995	-	609,734	-	479,687
Title II Part A		84.367	S367A150015	-	-	-	675,243
Title II Part A State Activities		84.367	A58-4-15CI-1972	-	14,000	-	-
Title II Part A State Activities		84.367	A58-6-16CL-3418	-	-	-	13,010
<b>Total - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)</b>				<b>-</b>	<b>1,126,357</b>	<b>-</b>	<b>1,167,940</b>
<b>Total - Department of Education</b>				<b>-</b>	<b>17,273,839</b>	<b>-</b>	<b>18,047,737</b>
<b>Total federal awards expended</b>				<b>\$ -</b>	<b>\$ 26,274,613</b>	<b>\$ -</b>	<b>\$ 27,183,004</b>

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

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

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2016 and 2017. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 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 the Uniform Guidance, 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. The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

EVANSVILLE VANDERBURGH 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 weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
	Child Nutrition Cluster	Qualified
84.010	Title I Grants to Local Educational Agencies	Unmodified
84.287	Twenty-First Century Community Learning Centers	Unmodified
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$1,603,729

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

**FINDING 2017-001**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Material Weakness, Noncompliance

*Repeat Finding*

This is a repeat from the prior audit report. The prior audit finding number was 2015-001.

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition*

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The federal Bookkeeper maintained a spreadsheet of federal awards received, except for the Child Nutrition Cluster and the Child and Adult Care Food Program. The federal Bookkeeper prepared and submitted the SEFA. The Deputy Treasurer reviewed the SEFA; however, the errors identified in the *Context* still occurred. The control in place was determined to be ineffective due to the identified errors.

*Context*

The SEFA contained the following errors:

1. The Department of Agriculture grants totaling \$9,000,774 for fiscal year 2016 were omitted from the SEFA.
2. The National School Lunch Program reported for fiscal year 2017 was overstated in the amount of \$1,056,971. Additionally, the School Breakfast Program, Summer Food Service Program for Children, and Child and Adult Care Food Program totaling \$1,962,545 were omitted from the SEFA.
3. One state grant with expenditures of \$45,771 was incorrectly included.
4. Six programs had incorrect program names.
5. Two programs were incorrectly reported as part of a cluster.

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

*Recommendation*

We recommended that the School Corporation's management establish controls related to the preparation of the SEFA to ensure accurate reporting of federal awards.

EVANSVILLE VANDERBURGH 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.

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2017-002**

Subject: Child Nutrition Cluster - Activities Allowed or Unallowed, Allowable Costs/Cost Principles  
Federal Agency: Department of Agriculture  
Federal Programs: School Breakfast Program, National School Lunch Program,  
Summer Food Service Program for Children  
CFDA Numbers: 10.553, 10.555, 10.559  
Federal Award Numbers and Years (or Other Identifying Numbers): FY 2016, FY 2017  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles  
Audit Findings: Material Weakness, Modified Opinion

*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 Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements. Effective controls were not in place to ensure that only applicable employees were paid from program funds.

The School Corporation paid a portion of the salaries for administrative, custodial, and mail delivery personnel from the School Lunch fund without documentation to support the percentage paid from the School Lunch fund.

*Context*

Throughout fiscal years 2016 and 2017, payroll disbursements for administrative, custodial, and mail delivery employees were allocated to the Child Nutrition Cluster based on estimations of the employees' time spent working on the Child Nutrition programs. There were no records maintained to support the estimated percentage of time paid from the federal programs for any of the employees. The unsupported wages paid to the employees was \$454,622 and \$502,726 for fiscal years 2016 and 2017, respectively.

*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. . . ."

OMB Circular A-87, Attachment A, Part C states in part:

"1. Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria:

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
- b. Be allocable to Federal awards under the provisions of this Circular. . . .
- j. Be adequately documented. . . ."

OMB Circular A-87, Attachment B, Section 8h(4) states in part:

"Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non-Federal award, . . ."

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). . . ."

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); . . .
- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

Management of the School Corporation had not developed a system of internal control that would have ensured compliance with the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirements could have resulted in the loss of federal funds to the School Corporation.

*Questioned Costs*

The unsupported salaries of administrative, custodial, and mail delivery personnel paid from the program was \$454,622 and \$502,726 for fiscal years 2016 and 2017, respectively. These amounts were considered questioned costs.

*Recommendation*

We recommended that the School Corporation's management develop and implement procedures and establish controls to ensure compliance with the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

*Views of Responsible Officials*

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

**FINDING 2017-003**

Subject: Child Nutrition Cluster - Suspension and Debarment

Federal Agency: Department of Education

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

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY 2016, FY 2017

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is a repeat finding from the immediate prior audit report. The prior audit finding number was 2015-003.

*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 Procurement and Suspension and Debarment compliance requirement.

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The School Corporation did not perform procedures to ensure compliance with the requirement regarding verification that vendors were not suspended or debarred from participation in federal programs before entering into a contract or covered transaction.

*Context*

This was a systemic issue, which occurred throughout the audit period. No verification procedures were performed for any of the contracted vendors paid from the programs.

*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). . . ."

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 of the School Corporation had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management develop and implement procedures and establish controls to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment requirements listed above.

*Views of Responsible Officials*

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

**FINDING 2017-004**

Subject: Title I Grants to Local Educational Agencies -  
Special Tests and Provisions - Annual Report  
Card, High School Graduation Rate

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 15-7995, 16-7995,  
17-7995, FY 14/15

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Special Tests and Provisions - Annual Report  
Card, High School Graduation Rate

Audit Findings: Material Weakness, Other Matters

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with the grant agreement and the Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirement.

The School Corporation removed students from the cohort without obtaining or retaining the required written documentation to support the reason for the students' removal from the cohort.

*Context*

The lack of controls was a systemic issue, which occurred throughout the audit period. Of the twenty-four students tested, two did not have the required supporting documentation to substantiate removing them from the cohort for mobility reasons.

*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. . . ."

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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). . . ."

34 CFR 200.19(b) states in part:

"*High schools*—(1) *Graduation rate*. Consistent with paragraphs (b)(4) and (b)(5) of this section regarding reporting and determining AYP, respectively, each State must calculate a graduation rate, defined as follows, for all public high schools in the State:

(i)(A) State must calculate a 'four-year adjusted cohort graduation rate,' defined as the number of students who graduate in four years with a regular high school diploma divided by the number of students who form the adjusted cohort for that graduating class. . . .

(ii) The term 'adjusted cohort' means the students who enter grade 9 (or the earliest high school grade) and any students who transfer into the cohort in grades 9 through 12 minus any students removed from the cohort.

(A) The term 'students who transfer into the cohort' means the students who enroll after the beginning of the entering cohort's first year in high school, up to and including in grade 12.

(B) To remove a student from the cohort, a school or LEA must confirm in writing that the student transferred out, emigrated to another country, or is deceased.

(1) To confirm that a student transferred out, the school or LEA must have official written documentation that the student enrolled in another school or in an educational program that culminates in the award of a regular high school diploma. . . ."

*Cause*

Management of the School Corporation had not developed a system of internal control that would have ensured compliance with the grant agreement and the Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirement.

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management develop and implement procedures and establish controls to ensure compliance with the grant agreement and the Special Tests and Provisions - Annual Report Card, High School Graduation Rate requirements listed above.

*Views of Responsible Officials*

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

**FINDING 2017-005**

Subject: Twenty-First Century Community Learning Centers - Special Tests  
and Provisions - Participation of Private School Children

Federal Agency: Department of Education

Federal Program: Twenty-First Century Community Learning Centers

CFDA Number: 84.287

Federal Award Numbers and Years (or Other Identifying Numbers): A58-5-15DL-0150, A58-5-15DL-2264,  
A58-6-16DL-0211, A58-6-16DL-3093,  
A58-7-17DL-0006, A58-7-17DL-0045,  
A58-7-17DL-0045

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Special Tests and Provisions - Participation of Private School Children

Audit Findings: Material Weakness, Other Matters

*Condition*

Management of the School Corporation had not established an effective internal control system over the Special Tests and Provisions - Participation of Private School Children compliance requirement.

The School Corporation had not conducted consultations with all private school officials to determine the educational services to be provided to eligible private school children regarding the Twenty-First Century Community Learning Centers program.

*Context*

The School Corporation had not conducted consultations with five of the thirty-four private schools.

*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. . . ."

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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). . . ."

20 USC 7881(c)(1) states in part:

"To ensure timely and meaningful consultation, a State educational agency, local educational agency, educational service agency, consortium of those agencies, or entity shall consult with appropriate private school officials during the design and development of the programs under this chapter, on issues such as—

- (A) how the children's needs will be identified;
- (B) what services will be offered;
- (C) how, where, and by whom the services will be provided;
- (D) how the services will be assessed and how the results of the assessment will be used to improve those services;
- (E) the size and scope of the equitable services to be provided to the eligible private school children, teachers, and other educational personnel and the amount of funds available for those services; and
- (F) how and when the agency, consortium, or entity will make decisions about the delivery of services, including a thorough consideration and analysis of the views of the private school officials on the provision of contract services through potential third-party providers. . . ."

Laws and Guidance Elementary and Secondary Education, Section 9501(a)(1) states in part:

". . . Except as otherwise provided in this Act, to the extent consistent with the number of eligible children in areas served by a State educational agency, local educational agency, educational service agency, consortium of those agencies, or another entity receiving financial assistance under a program specified in subsection (b), who are enrolled in private elementary schools and secondary schools in areas served by such agency, consortium, or entity, the agency, consortium or entity shall, after timely and meaningful consultation with appropriate private school officials provide to those children and their teachers or other educational personnel, on an equitable basis, special educational services or other benefits that address their needs under the program. . . ."

(b) APPLICABILITY-

(1) IN GENERAL - This section applies to programs under -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (A) subparts 1 and 3 of part B of title I;
- (B) part C of title I;
- (C) part A of title II; to the extent provided in paragraph (3);
- (D) part B of title II;
- (E) part D of title II;
- (F) part A of title III;
- (G) part A of title IV; and
- (H) part B of title IV. . . ."

*Cause*

Management of the School Corporation had not developed a system of internal control that would have ensured compliance with the grant agreement and the Special Tests and Provisions - Participation of Private School Children compliance requirement.

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and 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 develop and implement procedures and establish controls to ensure compliance with the grant agreement and the Special Tests and Provisions - Participation of Private School Children requirements listed above.

*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.

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### FEDERAL FINDING 2015-001

Fiscal year in which the finding initially occurred: 2013-2015  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Courtney Bohleber  
Contact Phone Number: 812-435-8409

#### Status of Audit Finding:

Evansville Vanderburgh School Corporation implemented a new internal control practice in the school year 2017-2018 in response to the State Board of Accounts finding referenced above. The Federal Bookkeeper records all receipts and disbursements in a spreadsheet that is reconciled to the Form 9. This information will be used to prepare the Schedule of Federal Awards. This report will be reconciled by the Director of Budget for accuracy.

### FEDERAL FINDING 2015-002

Fiscal year in which the finding initially occurred: 2013-2015  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education  
Contact Person Responsible for Corrective Action: Courtney Bohleber  
Contact Phone Number: 812-435-8409

#### Status of Audit Finding:

Evansville Vanderburgh School Corporation has implemented a new internal control practice in the school year 2017-2018 in response to the State Board of Accounts finding referenced above. The Assistant Superintendent of Business Operations and Director of Budget have created a spreadsheet to review every month the status of the cash balance and the expenditures. A plan is then set to ensure the cash balance will not exceed the three month expenditure average over the current fiscal year.

FINDING 2015-003

Fiscal year in which the finding initially occurred: 2013-2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

Contact Person Responsible for Corrective Action: Courtney Bohleber

Contact Phone Number: 812-435-8409

Status of Audit Finding:

Evansville Vanderburgh School Corporation has implemented a new internal control practice in the school year 2017-2018 in response to the State Board of Accounts finding referenced above. The Food and Nutrition Department is reviewing the contracts they award to vendors to check if they are suspend or debarred.

FINDING 2015-004

Fiscal year in which the finding initially occurred: 2013-2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

Contact Person Responsible for Corrective Action: Courtney Bohleber

Contact Phone Number: 812-435-8409

Status of Audit Finding:

Evansville Vanderburgh School Corporation has implemented a new internal control practice in the school year 2017-2018 in response to the State Board of Accounts finding referenced above. The Federal Bookkeeper along with the Grant Mangers have started to verify the semi-annual certifications are being maintained by employees. Effective January 1, 2018 Title I certifications are being maintained as well.



Courtney Bohleber  
Director of Budget  
Evansville Vanderburgh School Corporation

## CORRECTIVE ACTION PLAN

### ***FINDING 2017-001***

Contact Person Responsible for Corrective Action: Courtney Bohleber  
Contact Phone Number: 812-435-8409

Views of Responsible Official:

Description of Corrective Action Plan: Evansville Vanderburgh School Corporation has implemented a new internal control practice in response to the State Board of Accounts finding referenced above. The Federal Bookkeeper will record all receipts and disbursements that will be reconciled to the Form 9. This information will then be used to prepare the Schedule of Federal Awards. This report will be reconciled by the Director of Budget for accuracy.

Anticipated Completion Date: June 30, 2018

### ***FINDING 2017-002***

Contact Person Responsible for Corrective Action: Courtney Bohleber  
Contact Phone Number: 812-435-8409

Views of Responsible Official:

Description of Corrective Action Plan: Evansville Vanderburgh School Corporation will implement recordkeeping to track the amount of time worked in Food Service.

Anticipated Completion Date: December 31, 2018

### ***FINDING 2017-003***

Contact Person Responsible for Corrective Action: Courtney Bohleber  
Contact Phone Number: 812-435-8409

Views of Responsible Official:

Description of Corrective Action Plan: Evansville Vanderburgh School Corporation has implemented a new internal control practice in response to the State Board of Accounts finding referenced above. The Federal Bookkeeper will verify that vendors are not suspended or debarred before accepting a bid.

Anticipated Completion Date: June 30, 2018

**FINDING 2017-004**

Contact Person Responsible for Corrective Action: Courtney Bohleber  
Contact Phone Number: 812-435-8409

Views of Responsible Official:

Description of Corrective Action Plan: Evansville Vanderburgh School Corporation will review the procedures already established to ensure proper documentation is secured.

Anticipated Completion Date: December 31, 2018

**FINDING 2017-005**

Contact Person Responsible for Corrective Action: Courtney Bohleber  
Contact Phone Number: 812-435-8409

Views of Responsible Official:

Description of Corrective Action Plan: Evansville Vanderburgh School Corporation will implement a procedure to consult with all non-pub schools, i.e., Lutheran, Catholic and Day Schools. This information will be kept and document with the Twenty-First Century Grants.

Anticipated Completion Date: December 31, 2018

Courtney Bohleber  
(Signature)

Director of Budget  
(Title)

March 21, 2018  
(Date)

#### 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/>.