

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

FINANCIAL STATEMENT AUDIT REPORT

OF

EVANSVILLE VANDERBURGH SCHOOL CORPORATION

VANDERBURGH COUNTY, INDIANA

July 1, 2017 to June 30, 2019



FILED
01/03/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Carl D. Underwood	01-01-17 to 12-31-19
Superintendent of Schools	David B. Smith	07-01-17 to 06-30-20
President of the School Board	Andrew C. Guarino Rance Ossenberg Karen Ragland	01-01-17 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19



STATE OF INDIANA
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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, 2017 to June 30, 2019, 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, 2017 to June 30, 2019.

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, 2017 to June 30, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 9, 2019, 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

December 9, 2019

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, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
General	\$ 8,740,087	\$ 162,814,841	\$ 161,789,045	\$ (250,000)	\$ 9,515,883	\$ 82,060,911	\$ 82,520,615	\$ (9,056,179)	\$ -
Education	-	-	-	-	-	78,084,516	71,656,891	2,806,179	9,233,804
Debt Service	1,258,535	12,832,527	12,136,994	(290,437)	1,663,631	14,594,758	12,593,587	(334,749)	3,330,053
Operations	-	-	-	-	-	33,395,889	32,611,059	13,010,662	13,795,492
Capital Projects	17,482,613	20,504,962	31,197,787	-	6,789,788	8,080,766	9,606,135	(5,264,419)	-
School Transportation	5,910,300	20,095,672	17,928,667	(1,000,000)	7,077,305	6,541,462	12,181,184	(1,437,583)	-
School Bus Replacement	1,249,212	2,622,491	2,679,439	-	1,192,264	1,146,300	1,673,815	(664,749)	-
Local Rainy Day	6,812,018	-	500,000	1,000,000	7,312,018	-	377,500	500,000	7,434,518
Retirement/Severance Bond	2,799,250	31,519	1,148,867	-	1,681,902	30,802	869,256	-	843,448
Post-Retirement/Severance Future Benefits	1,000,000	-	-	250,000	1,250,000	-	-	250,000	1,500,000
General Obligation 2013	57,234	-	-	-	57,234	-	-	-	57,234
General Obligation 2014	237,630	-	76,319	-	161,311	-	161,311	-	-
General Obligation 2015	469,543	-	58,529	-	411,014	-	147,183	-	263,831
General Obligation 2016	5,428,628	-	3,612,082	-	1,816,546	-	1,070,815	-	745,731
General Obligation 2017	-	-	1,441,127	6,000,000	4,558,873	-	3,363,947	-	1,194,926
General Obligation 2018	-	-	-	-	-	-	1,114,408	5,000,000	3,885,592
School Lunch	3,254,365	12,149,083	12,914,538	-	2,488,910	12,597,028	13,792,941	-	1,292,997
Curricular Materials Rental	1,427,543	2,617,192	2,429,248	540,064	2,155,551	1,869,784	2,776,265	419,906	1,668,976
Self-Insurance	8,175,504	30,587,003	29,753,584	-	9,008,923	31,158,801	32,697,469	-	7,470,255
Art Institute	1	321,621	321,621	-	1	139,009	139,010	-	-
Historical Society	-	178,041	-	-	178,041	139,387	-	(317,428)	-
Alternative Ed	182,401	261,733	380,147	-	63,987	288,532	63,987	(288,532)	-
Early Intervention 17	99,578	-	99,578	-	-	-	-	-	-
Early Intervention 18	-	111,553	61,137	-	50,416	-	50,415	(1)	-
Lily Counseling	-	2,154,400	278,815	-	1,875,585	-	192,533	(1,683,052)	-
Comp Counseling	50,000	-	50,000	-	-	-	-	-	-
Miscellaneous Programs	1,485,016	1,575,265	1,095,648	-	1,964,633	1,137,903	1,347,071	-	1,755,465
Exempt Debt Service	5,095,725	13,470,671	12,546,000	-	6,020,396	13,008,879	12,427,000	-	6,602,275
Formative Assessment	-	272,357	272,357	-	-	263,383	263,383	-	-
Medicaid Reimbursement	2,002	93,505	93,497	-	2,010	103,304	103,304	-	2,010
Secured Schools Safety Grant	(30,931)	72,199	48,363	-	(7,095)	42,105	51,638	-	(16,628)
Alternative Education Grant	-	-	-	-	-	-	142,016	288,532	146,516
Safe Haven ICJI	-	-	-	-	-	46,023	46,023	-	-
Lowe's Thompkins	16,107	-	16,107	-	-	-	-	-	-
Early Intervention 17-18 (2)	-	-	-	-	-	-	1	1	-
Early Intervention 18-19	-	-	-	-	-	93,332	48,843	-	44,489
Lily Counseling 2	-	-	-	-	-	-	329,506	1,683,052	1,353,546
NESP 17-18	-	126,500	61,492	-	65,008	-	65,008	-	-
NESP 18-19	-	-	-	-	-	164,400	95,482	-	68,918

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, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
NESP 16-17	60,118	-	60,118	-	-	-	-	-	-
E-Rate	65,651	65,428	81,455	-	49,624	24,027	61,364	(12,287)	-
STAA 16-18	-	513,895	513,895	-	-	-	-	-	-
STAA 18-19	-	-	-	-	-	693,868	693,868	-	-
Common School 17	-	1,725,653	1,725,653	-	-	-	-	-	-
Common School 17-18	-	1,999,999	1,995,583	-	4,416	-	4,416	-	-
Common School 18	-	163,218	163,218	-	-	1,836,781	1,836,781	-	-
Common School 19	-	-	144,134	-	(144,134)	1,999,999	1,855,865	-	-
Common School 18-19	-	-	-	-	-	-	185,804	185,804	-
Career and Technical Performance Grant	79,053	113,552	108,135	-	84,470	118,150	114,800	-	87,820
High Ability Students	-	-	-	-	-	123,811	106,777	-	17,034
PBIS SW Behavior	289,365	1,196	113,999	-	176,562	-	130,166	-	46,396
Mind N Making	85,705	-	15,945	-	69,760	1,300	4,783	-	66,277
High Ability 17	4,149	-	4,149	-	-	-	-	-	-
High Ability 18	-	117,422	105,625	-	11,797	-	11,797	-	-
DG Literacy	10,000	-	10,000	-	-	-	-	-	-
IT Cyber Security	-	-	-	-	-	2,248	2,248	-	-
Title I 16-17	(237,085)	2,014,103	1,777,018	-	-	-	-	-	-
Title I 17-18	-	4,949,611	5,576,435	-	(626,824)	2,758,902	2,132,078	-	-
Title I 18-19	-	-	-	-	-	5,662,334	6,112,864	-	(450,530)
1003g Cedar 17/18	-	185,980	191,214	-	(5,234)	70,761	65,527	-	-
1003g Washington 17/18	-	201,577	209,935	-	(8,358)	94,342	85,984	-	-
1003g Lincoln 17/18	-	206,026	215,238	-	(9,212)	93,369	84,157	-	-
1003g Cedar Hall	-	-	-	-	-	149,594	154,979	-	(5,385)
1003g Lincoln	-	-	-	-	-	188,773	208,102	-	(19,329)
1003g Washington	-	-	-	-	-	112,228	115,477	-	(3,249)
1003g Lincoln 2	(31,418)	153,922	122,504	-	-	-	-	-	-
1003g Washington 2	(6,078)	168,198	162,120	-	-	-	-	-	-
1003g Cedar Hall 2	(14,369)	82,156	67,787	-	-	-	-	-	-
Title II ICJI	-	-	-	-	-	-	72,576	-	(72,576)
Mckinney 17-18	-	-	-	-	-	46,196	51,664	-	(5,468)
Part B 18-19	-	-	-	-	-	4,338,719	4,554,407	-	(215,688)
Part B 15-16	(9,183)	157,347	148,164	-	-	-	-	-	-
Part B 16-17	(169,747)	1,875,506	1,731,643	-	(25,884)	209,862	183,978	-	-
Part B 17-18	-	4,272,922	4,496,049	-	(223,127)	1,913,350	1,744,590	-	(54,367)
Preschool 15-16	(105)	10,792	10,687	-	-	-	-	-	-
Preschool 16-17	(8,338)	78,461	70,123	-	-	45,393	45,393	-	-
Preschool 17-18	-	196,656	207,429	-	(10,773)	98,273	89,837	-	(2,337)
Preschool 18-19	-	-	-	-	-	176,642	182,700	-	(6,058)

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, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
Title IV 17-18	-	33,250	33,250	-	-	37,063	41,592	-	(4,529)
Title IV 18-19	-	-	-	-	-	101,165	174,039	-	(72,874)
Perkins 18-19	-	-	-	-	-	540,324	600,954	-	(60,630)
Medicaid Reimbursement - Federal	22,207	-	1,828	-	20,379	-	1,165	-	19,214
Medicaid Reimbursement 2	129,535	166,551	204,441	-	91,645	182,859	141,674	-	132,830
Medicaid Reimbursement 3	269	-	-	-	269	-	-	-	269
Cohort 6 Yr 4	(20,100)	31,523	11,423	-	-	-	-	-	-
Cohort 7 Yr 3	(25,980)	53,657	27,677	-	-	-	-	-	-
Cohort 7 Yr 4	(34,902)	440,081	418,980	-	(13,801)	13,802	1	-	-
Cohort 8 Yr 1	(30,967)	343,129	325,273	-	(13,111)	13,112	1	-	-
Cohort 8 Yr 2	-	-	2,881	-	(2,881)	312,196	322,122	-	(12,807)
Cohort 8 Yr 3	-	-	-	-	-	-	2,567	-	(2,567)
YMCA Cohort 7 Yr 4	-	127,207	129,302	-	(2,095)	2,095	-	-	-
YMCA C9	-	-	-	-	-	110,600	113,362	-	(2,762)
Title II 2015	(50,619)	454,706	404,087	-	-	-	-	-	-
Title II 2016	-	680,276	813,916	-	(133,640)	415,777	282,137	-	-
Title II 2017	-	-	74	-	(74)	664,110	716,191	-	(52,155)
Title III 18-19	-	-	-	-	-	60,914	62,887	-	(1,973)
Title III 16-17	394	50,896	51,290	-	-	-	-	-	-
Title III 17-18	-	57,841	59,872	-	(2,031)	36,716	34,685	-	-
Mckinney Vento 16-17	(2,195)	29,421	27,226	-	-	-	-	-	-
Mckinney Vento 17-18	-	41,382	39,407	-	1,975	18,618	20,593	-	-
MSP Yr 2	(4,176)	122,478	118,302	-	-	-	-	-	-
Perkins 17-18	-	431,701	537,163	-	(105,462)	152,433	46,971	-	-
Perkins 16-17	(110,514)	114,659	4,145	-	-	-	-	-	-
School Improvement 16-17	(61,177)	687,690	626,513	-	-	-	-	-	-
School Improvement 17-18	-	705,209	763,496	-	(58,287)	465,516	407,229	-	-
School Improvement 18-19	-	-	-	-	-	930,424	958,832	-	(28,408)
Pep Yr 3	(23,584)	42,751	19,167	-	-	-	-	-	-
Pep	(1,959)	95,093	93,134	-	-	-	-	-	-
Asthma Friend 07	4,893	-	1,138	-	3,755	-	135	-	3,620
Payroll Withholding	460,919	41,689,677	41,654,504	-	496,092	41,714,334	41,694,508	-	515,918
Prepaid Food	69,861	3,265,256	3,253,300	-	81,817	3,334,288	3,364,827	-	51,278
Totals	\$ 71,641,984	\$ 351,811,189	\$ 362,641,032	\$ 6,249,627	\$ 67,061,768	\$ 354,852,542	\$ 364,459,055	\$ 5,085,157	\$ 62,540,412

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 December 31 of the year preceding the budget year or January 15 of the budget year if the School Corporation is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

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

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. Teachers' Retirement Fund

Plan Description

The Indiana Teachers' Retirement Fund (TRF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. TRF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.4) and administrative code (35 IAC 14), which govern most requirements of the system and give the School Corporation authority to contribute to the fund.

TRF is composed of two accounts: Teachers' Pre-1996 and Teachers' 1996. All legally qualified and regularly employed licensed teachers serving in State of Indiana public schools are eligible to participate in Teachers' 1996. Membership in Teachers' Pre-1996 is closed to new entrants. Generally, members hired before 1996 participate in this account and members hired after 1995 participate in Teachers' 1996. Both accounts have two components: the employer-funded defined benefit component and a defined contribution account.

Financial Report

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. (844) 464-6777

Contributions

The School Corporation contributes the employer's share to Teachers' 1996 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. These contributions are determined by INPRS Board based on actuarial valuation. 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 (Teachers' Pre-1996) is considered to be an obligation of, and is paid by, the State of Indiana.

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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. Establishment of the Education Fund and Operations Fund

State statute (IC 20-40-2-2) required the establishment of an Education fund to be used to pay expenses allocated to student instruction and learning. The balance in the School Corporation's General fund as of December 31, 2018, was required to be transferred to the Education fund on January 1, 2019 (IC 20-40-2-7).

In addition, an Operations Fund was required to be established under state statute (IC 20-40-18-1). The fund may be used to carry out capital project plans; pay transportation costs attributable to the transportation of school children; carry out a school bus replacement plan; pay expenses that are allocated to overhead and operational expenditures; provide funds to an art association or a historical society; and establish, maintain, and equip a public playground. The Indiana Codes establishing the Capital Projects fund (IC 20-40-8-6); School Transportation (IC 20-40-6-4); School Bus Replacement (IC 20-40-7-5); Historical fund; Playground fund; and Art fund were repealed effective January 1, 2019. Guidance was provided by the Indiana Department of Education to transfer the balances remaining in these funds as of December 31, 2018, to the Operations fund.

The Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, issued by the Indiana State Board of Accounts, includes the chart of accounts used by school corporations which coincides with the State Board of Education's determined categories in accordance with state statute (IC 20-42.5-3-7).

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 reimbursements or loan proceeds for expenditures made by the School Corporation were not received by June 30, 2018 and 2019.

Note 9. Holding Corporation

The School Corporation has entered into a capital lease with 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 fiscal years 2018 and 2019 totaled \$15,754,000 and \$15,793,000, 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, 2018

	General	Education	Debt Service	Operations	Capital Projects	School Transportation	School Bus Replacement	Local Rainy Day	Retirement/Severance Bond
Cash and investments - beginning	\$ 8,740,087	\$ -	\$ 1,258,535	\$ -	\$ 17,482,613	\$ 5,910,300	\$ 1,249,212	\$ 6,812,018	\$ 2,799,250
Receipts:									
Local sources	8,705,436	-	12,832,527	-	18,718,466	14,936,203	2,622,491	-	31,519
Intermediate sources	864	-	-	-	-	-	-	-	-
State sources	154,108,541	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	1,786,496	5,146,385	-	-	-
Other receipts	-	-	-	-	-	13,084	-	-	-
Total receipts	162,814,841	-	12,832,527	-	20,504,962	20,095,672	2,622,491	-	31,519
Disbursements:									
Instruction	113,020,550	-	-	-	-	-	-	500,000	-
Support services	46,740,960	-	-	-	7,989,348	14,440,575	2,679,439	-	1,148,867
Noninstructional services	1,527,535	-	-	-	-	-	-	-	-
Facilities acquisition and construction	500,000	-	-	-	22,189,102	-	-	-	-
Debt service	-	-	12,136,994	-	1,019,337	3,488,092	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	161,789,045	-	12,136,994	-	31,197,787	17,928,667	2,679,439	500,000	1,148,867
Excess (deficiency) of receipts over disbursements	1,025,796	-	695,533	-	(10,692,825)	2,167,005	(56,948)	(500,000)	(1,117,348)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	249,627	-	-	-	-	-	-
Transfers in	-	-	-	-	7,792,234	-	-	1,000,000	-
Transfers out	(250,000)	-	(540,064)	-	(7,792,234)	(1,000,000)	-	-	-
Total other financing sources (uses)	(250,000)	-	(290,437)	-	-	(1,000,000)	-	1,000,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	775,796	-	405,096	-	(10,692,825)	1,167,005	(56,948)	500,000	(1,117,348)
Cash and investments - ending	\$ 9,515,883	\$ -	\$ 1,663,631	\$ -	\$ 6,789,788	\$ 7,077,305	\$ 1,192,264	\$ 7,312,018	\$ 1,681,902

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, 2018

	Post- Retirement/ Severance Future Benefits	General Obligation 2013	General Obligation 2014	General Obligation 2015	General Obligation 2016	General Obligation 2017	General Obligation 2018	School Lunch	Curricular Materials Rental
Cash and investments - beginning	\$ 1,000,000	\$ 57,234	\$ 237,630	\$ 469,543	\$ 5,428,628	\$ -	\$ -	\$ 3,254,365	\$ 1,427,543
Receipts:									
Local sources	-	-	-	-	-	-	-	3,957,997	1,639,013
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	91,048	978,179
Federal sources	-	-	-	-	-	-	-	8,100,038	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	12,149,083	2,617,192
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	158,886
Support services	-	-	-	-	406,266	625,220	-	706,818	2,270,362
Noninstructional services	-	-	-	-	-	-	-	11,127,664	-
Facilities acquisition and construction	-	-	76,319	58,529	3,205,816	815,907	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	1,080,056	-
Total disbursements	-	-	76,319	58,529	3,612,082	1,441,127	-	12,914,538	2,429,248
Excess (deficiency) of receipts over disbursements	-	-	(76,319)	(58,529)	(3,612,082)	(1,441,127)	-	(765,455)	187,944
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	6,000,000	-	-	-
Transfers in	250,000	-	-	-	-	-	-	1,259,365	540,064
Transfers out	-	-	-	-	-	-	-	(1,259,365)	-
Total other financing sources (uses)	250,000	-	-	-	-	6,000,000	-	-	540,064
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	250,000	-	(76,319)	(58,529)	(3,612,082)	4,558,873	-	(765,455)	728,008
Cash and investments - ending	\$ 1,250,000	\$ 57,234	\$ 161,311	\$ 411,014	\$ 1,816,546	\$ 4,558,873	\$ -	\$ 2,488,910	\$ 2,155,551

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

	Self- Insurance	Art Institute	Historical Society	Alternative Ed	Early Intervention 17	Early Intervention 18	Lily Counseling	Comp Counseling	Miscellaneous Programs
Cash and investments - beginning	\$ 8,175,504	\$ 1	\$ -	\$ 182,401	\$ 99,578	\$ -	\$ -	\$ 50,000	\$ 1,485,016
Receipts:									
Local sources	15,411,107	321,621	178,041	-	-	-	2,154,400	-	1,575,265
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	261,733	-	111,553	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	15,175,896	-	-	-	-	-	-	-	-
Total receipts	30,587,003	321,621	178,041	261,733	-	111,553	2,154,400	-	1,575,265
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	380,147	99,578	61,137	278,815	50,000	-
Noninstructional services	-	321,621	-	-	-	-	-	-	1,095,648
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	29,753,584	-	-	-	-	-	-	-	-
Total disbursements	29,753,584	321,621	-	380,147	99,578	61,137	278,815	50,000	1,095,648
Excess (deficiency) of receipts over disbursements	833,419	-	178,041	(118,414)	(99,578)	50,416	1,875,585	(50,000)	479,617
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	833,419	-	178,041	(118,414)	(99,578)	50,416	1,875,585	(50,000)	479,617
Cash and investments - ending	\$ 9,008,923	\$ 1	\$ 178,041	\$ 63,987	\$ -	\$ 50,416	\$ 1,875,585	\$ -	\$ 1,964,633

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2018

	Exempt Debt Service	Formative Assessment	Medicaid Reimbursement	Secured Schools Safety Grant	Alternative Education Grant	Safe Haven ICJI	Lowes Thompkins	Early Intervention 17-18 (2)	Early Intervention 18-19
Cash and investments - beginning	\$ 5,095,725	\$ -	\$ 2,002	\$ (30,931)	\$ -	\$ -	\$ 16,107	\$ -	\$ -
Receipts:									
Local sources	13,470,671	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	272,357	93,505	72,199	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	13,470,671	272,357	93,505	72,199	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	272,357	93,497	48,363	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	16,107	-	-
Debt service	12,546,000	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	12,546,000	272,357	93,497	48,363	-	-	16,107	-	-
Excess (deficiency) of receipts over disbursements	924,671	-	8	23,836	-	-	(16,107)	-	-
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	924,671	-	8	23,836	-	-	(16,107)	-	-
Cash and investments - ending	\$ 6,020,396	\$ -	\$ 2,010	\$ (7,095)	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2018

	Lily Counseling 2	NESP 17-18	NESP 18-19	NESP 16-17	E-Rate	STAA 16-18	STAA 18-19	Common School 17	Common School 17-18
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 60,118	\$ 65,651	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	65,428	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	126,500	-	-	-	513,895	-	1,725,653	1,999,999
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	126,500	-	-	65,428	513,895	-	1,725,653	1,999,999
Disbursements:									
Instruction	-	39,868	-	47,744	-	-	-	-	-
Support services	-	18,726	-	9,235	81,455	513,895	-	1,725,653	1,995,583
Noninstructional services	-	2,898	-	3,139	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	61,492	-	60,118	81,455	513,895	-	1,725,653	1,995,583
Excess (deficiency) of receipts over disbursements	-	65,008	-	(60,118)	(16,027)	-	-	-	4,416
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	-	65,008	-	(60,118)	(16,027)	-	-	-	4,416
Cash and investments - ending	\$ -	\$ 65,008	\$ -	\$ -	\$ 49,624	\$ -	\$ -	\$ -	\$ 4,416

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

	Common School 18	Common School 19	Common School 18-19	Career and Technical Performance Grant	High Ability Students	PBIS SW Behavior	Mind N Making	High Ability 17	High Ability 18
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 79,053	\$ -	\$ 289,365	\$ 85,705	\$ 4,149	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	163,218	-	-	113,552	-	1,196	-	-	-
Federal sources	-	-	-	-	-	-	-	-	117,422
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	163,218	-	-	113,552	-	1,196	-	-	117,422
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	163,218	144,134	-	108,135	-	113,999	15,945	4,149	105,625
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	163,218	144,134	-	108,135	-	113,999	15,945	4,149	105,625
Excess (deficiency) of receipts over disbursements	-	(144,134)	-	5,417	-	(112,803)	(15,945)	(4,149)	11,797
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	-	(144,134)	-	5,417	-	(112,803)	(15,945)	(4,149)	11,797
Cash and investments - ending	\$ -	\$ (144,134)	\$ -	\$ 84,470	\$ -	\$ 176,562	\$ 69,760	\$ -	\$ 11,797

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, 2018

	DG Literacy	IT Cyber Security	Title I 16-17	Title I 17-18	Title I 18-19	1003g Cedar 17/18	1003g Washington 17/18	1003g Lincoln 17/18	1003g Cedar Hall
Cash and investments - beginning	\$ 10,000	\$ -	\$ (237,085)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	2,014,103	4,949,611	-	185,980	201,577	206,026	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	2,014,103	4,949,611	-	185,980	201,577	206,026	-
Disbursements:									
Instruction	10,000	-	570,804	2,346,422	-	10,848	73,088	38,792	-
Support services	-	-	975,421	3,005,448	-	178,681	134,375	147,386	-
Noninstructional services	-	-	68,654	156,143	-	-	-	26,172	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	162,139	68,422	-	1,685	2,472	2,888	-
Total disbursements	10,000	-	1,777,018	5,576,435	-	191,214	209,935	215,238	-
Excess (deficiency) of receipts over disbursements	(10,000)	-	237,085	(626,824)	-	(5,234)	(8,358)	(9,212)	-
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)	-	237,085	(626,824)	-	(5,234)	(8,358)	(9,212)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (626,824)	\$ -	\$ (5,234)	\$ (8,358)	\$ (9,212)	\$ -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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	1003g Lincoln	1003g Washington	1003g Lincoln 2	1003g Washington 2	1003g Cedar Hall 2	Title II ICJI	Mckinney 17-18	Part B 18-19	Part B 15-16
Cash and investments - beginning	\$ -	\$ -	\$ (31,418)	\$ (6,078)	\$ (14,369)	\$ -	\$ -	\$ -	\$ (9,183)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	153,922	168,198	82,156	-	-	-	157,347
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	153,922	168,198	82,156	-	-	-	157,347
Disbursements:									
Instruction	-	-	22,482	92,013	25,909	-	-	-	135,512
Support services	-	-	69,273	53,277	37,680	-	-	-	12,652
Noninstructional services	-	-	21,549	4,364	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	9,200	12,466	4,198	-	-	-	-
Total disbursements	-	-	122,504	162,120	67,787	-	-	-	148,164
Excess (deficiency) of receipts over disbursements	-	-	31,418	6,078	14,369	-	-	-	9,183
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	-	-	31,418	6,078	14,369	-	-	-	9,183
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Part B 16-17	Part B 17-18	Preschool 15-16	Preschool 16-17	Preschool 17-18	Preschool 18-19	Title IV 17-18	Title IV 18-19	Perkins 18-19
Cash and investments - beginning	\$ (169,747)	\$ -	\$ (105)	\$ (8,338)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	1,875,506	4,272,922	10,792	78,461	196,656	-	33,250	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,875,506	4,272,922	10,792	78,461	196,656	-	33,250	-	-
Disbursements:									
Instruction	374,031	1,083,957	10,687	55,256	203,094	-	15,506	-	-
Support services	1,060,373	3,325,136	-	-	-	-	17,744	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	297,239	86,956	-	14,867	4,335	-	-	-	-
Total disbursements	1,731,643	4,496,049	10,687	70,123	207,429	-	33,250	-	-
Excess (deficiency) of receipts over disbursements	143,863	(223,127)	105	8,338	(10,773)	-	-	-	-
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	143,863	(223,127)	105	8,338	(10,773)	-	-	-	-
Cash and investments - ending	\$ (25,884)	\$ (223,127)	\$ -	\$ -	\$ (10,773)	\$ -	\$ -	\$ -	\$ -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
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 For the Year Ended June 30, 2018

	Medicaid Reimbursement - Federal	Medicaid Reimbursement 2	Medicaid Reimbursement 3	Cohort 6 Yr 4	Cohort 7 Yr 3	Cohort 7 Yr 4	Cohort 8 Yr 1	Cohort 8 Yr 2	Cohort 8 Yr 3
Cash and investments - beginning	\$ 22,207	\$ 129,535	\$ 269	\$ (20,100)	\$ (25,980)	\$ (34,902)	\$ (30,967)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	166,551	-	31,523	53,657	440,081	343,129	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	166,551	-	31,523	53,657	440,081	343,129	-	-
Disbursements:									
Instruction	-	11,140	-	-	-	57,677	-	-	-
Support services	1,828	193,301	-	10,753	26,111	355,191	321,278	2,881	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	670	1,566	6,112	3,995	-	-
Total disbursements	1,828	204,441	-	11,423	27,677	418,980	325,273	2,881	-
Excess (deficiency) of receipts over disbursements	(1,828)	(37,890)	-	20,100	25,980	21,101	17,856	(2,881)	-
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	(1,828)	(37,890)	-	20,100	25,980	21,101	17,856	(2,881)	-
Cash and investments - ending	\$ 20,379	\$ 91,645	\$ 269	\$ -	\$ -	\$ (13,801)	\$ (13,111)	\$ (2,881)	\$ -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2018

	YMCA Cohort 7 Yr 4	YMCA C9	Title II 2015	Title II 2016	Title II 2017	Title III 18-19	Title III 16-17	Title III 17-18
Cash and investments - beginning	\$ -	\$ -	\$ (50,619)	\$ -	\$ -	\$ -	\$ 394	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	50,896	57,841
Federal sources	127,207	-	454,706	680,276	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	127,207	-	454,706	680,276	-	-	50,896	57,841
Disbursements:								
Instruction	-	-	-	-	-	-	22,070	57,369
Support services	129,302	-	363,441	715,152	74	-	28,256	612
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	40,646	98,764	-	-	964	1,891
Total disbursements	129,302	-	404,087	813,916	74	-	51,290	59,872
Excess (deficiency) of receipts over disbursements	(2,095)	-	50,619	(133,640)	(74)	-	(394)	(2,031)
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	(2,095)	-	50,619	(133,640)	(74)	-	(394)	(2,031)
Cash and investments - ending	\$ (2,095)	\$ -	\$ -	\$ (133,640)	\$ (74)	\$ -	\$ -	\$ (2,031)

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
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	Mckinney Vento 16-17	Mckinney Vento 17-18	MSP Yr 2	Perkins 17-18	Perkins 16-17	School Improvement 16-17	School Improvement 17-18
Cash and investments - beginning	\$ (2,195)	\$ -	\$ (4,176)	\$ -	\$ (110,514)	\$ (61,177)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	29,421	41,382	122,478	431,701	114,659	687,690	705,209
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>29,421</u>	<u>41,382</u>	<u>122,478</u>	<u>431,701</u>	<u>114,659</u>	<u>687,690</u>	<u>705,209</u>
Disbursements:							
Instruction	-	-	-	471,986	4,145	77,666	25,991
Support services	-	-	111,478	65,177	-	516,883	729,503
Noninstructional services	27,226	39,407	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	6,824	-	-	31,964	8,002
Total disbursements	<u>27,226</u>	<u>39,407</u>	<u>118,302</u>	<u>537,163</u>	<u>4,145</u>	<u>626,513</u>	<u>763,496</u>
Excess (deficiency) of receipts over disbursements	<u>2,195</u>	<u>1,975</u>	<u>4,176</u>	<u>(105,462)</u>	<u>110,514</u>	<u>61,177</u>	<u>(58,287)</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>2,195</u>	<u>1,975</u>	<u>4,176</u>	<u>(105,462)</u>	<u>110,514</u>	<u>61,177</u>	<u>(58,287)</u>
Cash and investments - ending	\$ -	\$ 1,975	\$ -	\$ (105,462)	\$ -	\$ -	\$ (58,287)

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	School Improvement 18-19	Pep Yr 3	Pep	Asthma Friend 07	Payroll Withholding	Prepaid Food	Totals
Cash and investments - beginning	\$ -	\$ (23,584)	\$ (1,959)	\$ 4,893	\$ 460,919	\$ 69,861	\$ 71,641,984
Receipts:							
Local sources	-	-	-	-	-	-	96,620,185
Intermediate sources	-	-	-	-	-	-	864
State sources	-	-	-	-	-	-	160,741,865
Federal sources	-	42,751	95,093	-	-	-	27,371,481
Temporary loans	-	-	-	-	-	-	6,932,881
Other receipts	-	-	-	-	41,689,677	3,265,256	60,143,913
Total receipts	-	42,751	95,093	-	41,689,677	3,265,256	351,811,189
Disbursements:							
Instruction	-	-	-	-	-	-	119,563,493
Support services	-	13,086	90,803	1,138	-	-	95,985,195
Noninstructional services	-	-	-	-	-	-	14,422,020
Facilities acquisition and construction	-	-	-	-	-	-	26,861,780
Debt service	-	-	-	-	-	-	29,190,423
Nonprogrammed charges	-	6,081	2,331	-	41,654,504	3,253,300	76,618,121
Total disbursements	-	19,167	93,134	1,138	41,654,504	3,253,300	362,641,032
Excess (deficiency) of receipts over disbursements	-	23,584	1,959	(1,138)	35,173	11,956	(10,829,843)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	6,249,627
Transfers in	-	-	-	-	-	-	10,841,663
Transfers out	-	-	-	-	-	-	(10,841,663)
Total other financing sources (uses)	-	-	-	-	-	-	6,249,627
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	23,584	1,959	(1,138)	35,173	11,956	(4,580,216)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,755	\$ 496,092	\$ 81,817	\$ 67,061,768

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	General	Education	Debt Service	Operations	Capital Projects	School Transportation	School Bus Replacement	Local Rainy Day	Retirement/Severance Bond
Cash and investments - beginning	\$ 9,515,883	\$ -	\$ 1,663,631	\$ -	\$ 6,789,788	\$ 7,077,305	\$ 1,192,264	\$ 7,312,018	\$ 1,681,902
Receipts:									
Local sources	4,013,243	461,380	14,594,758	26,606,060	8,080,766	6,532,251	1,146,300	-	30,802
Intermediate sources	432	-	-	864	-	-	-	-	-
State sources	78,042,923	77,623,136	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	6,768,264	-	-	-	-	-
Other receipts	4,313	-	-	20,701	-	9,211	-	-	-
Total receipts	82,060,911	78,084,516	14,594,758	33,395,889	8,080,766	6,541,462	1,146,300	-	30,802
Disbursements:									
Instruction	56,020,546	59,638,619	-	-	-	-	-	-	-
Support services	24,940,777	12,018,272	-	25,910,792	2,684,574	7,034,799	1,673,815	377,500	869,256
Noninstructional services	1,559,292	-	-	2,053,875	-	-	-	-	-
Facilities acquisition and construction	-	-	-	4,646,392	5,135,065	-	-	-	-
Debt service	-	-	12,593,587	-	1,786,496	5,146,385	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	82,520,615	71,656,891	12,593,587	32,611,059	9,606,135	12,181,184	1,673,815	377,500	869,256
Excess (deficiency) of receipts over disbursements	(459,704)	6,427,625	2,001,171	784,830	(1,525,369)	(5,639,722)	(527,515)	(377,500)	(838,454)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	85,157	-	-	-	-	-	-
Transfers in	-	8,806,179	-	13,196,466	7,203,842	-	-	500,000	-
Transfers out	(9,056,179)	(6,000,000)	(419,906)	(185,804)	(12,468,261)	(1,437,583)	(664,749)	-	-
Total other financing sources (uses)	(9,056,179)	2,806,179	(334,749)	13,010,662	(5,264,419)	(1,437,583)	(664,749)	500,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,515,883)	9,233,804	1,666,422	13,795,492	(6,789,788)	(7,077,305)	(1,192,264)	122,500	(838,454)
Cash and investments - ending	\$ -	\$ 9,233,804	\$ 3,330,053	\$ 13,795,492	\$ -	\$ -	\$ -	\$ 7,434,518	\$ 843,448

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
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	Post- Retirement/ Severance/ Future Benefits	General Obligation 2013	General Obligation 2014	General Obligation 2015	General Obligation 2016	General Obligation 2017	General Obligation 2018	School Lunch	Curricular Materials Rental
Cash and investments - beginning	\$ 1,250,000	\$ 57,234	\$ 161,311	\$ 411,014	\$ 1,816,546	\$ 4,558,873	\$ -	\$ 2,488,910	\$ 2,155,551
Receipts:									
Local sources	-	-	-	-	-	-	-	4,166,706	878,861
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	90,763	990,923
Federal sources	-	-	-	-	-	-	-	8,339,559	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	12,597,028	1,869,784
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	11,649
Support services	-	-	-	204	5,456	452,052	898,439	771,670	2,764,616
Noninstructional services	-	-	-	-	-	-	-	11,921,305	-
Facilities acquisition and construction	-	-	161,311	146,979	1,065,359	2,911,895	215,969	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	1,099,966	-
Total disbursements	-	-	161,311	147,183	1,070,815	3,363,947	1,114,408	13,792,941	2,776,265
Excess (deficiency) of receipts over disbursements	-	-	(161,311)	(147,183)	(1,070,815)	(3,363,947)	(1,114,408)	(1,195,913)	(906,481)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	5,000,000	-	-
Transfers in	250,000	-	-	-	-	-	-	2,243,911	419,906
Transfers out	-	-	-	-	-	-	-	(2,243,911)	-
Total other financing sources (uses)	250,000	-	-	-	-	-	5,000,000	-	419,906
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	250,000	-	(161,311)	(147,183)	(1,070,815)	(3,363,947)	3,885,592	(1,195,913)	(486,575)
Cash and investments - ending	\$ 1,500,000	\$ 57,234	\$ -	\$ 263,831	\$ 745,731	\$ 1,194,926	\$ 3,885,592	\$ 1,292,997	\$ 1,668,976

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	Self- Insurance	Art Institute	Historical Society	Alternative Ed	Early Intervention 17	Early Intervention 18	Lily Counseling	Comp Counseling	Miscellaneous Programs
Cash and investments - beginning	\$ 9,008,923	\$ 1	\$ 178,041	\$ 63,987	\$ -	\$ 50,416	\$ 1,875,585	\$ -	\$ 1,964,633
Receipts:									
Local sources	31,158,801	139,009	139,387	-	-	-	-	-	1,137,903
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	288,532	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	31,158,801	139,009	139,387	288,532	-	-	-	-	1,137,903
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	63,987	-	50,415	192,533	-	-
Noninstructional services	-	139,010	-	-	-	-	-	-	1,347,071
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	32,697,469	-	-	-	-	-	-	-	-
Total disbursements	32,697,469	139,010	-	63,987	-	50,415	192,533	-	1,347,071
Excess (deficiency) of receipts over disbursements	(1,538,668)	(1)	139,387	224,545	-	(50,415)	(192,533)	-	(209,168)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(317,428)	(288,532)	-	(1)	(1,683,052)	-	-
Total other financing sources (uses)	-	-	(317,428)	(288,532)	-	(1)	(1,683,052)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,538,668)	(1)	(178,041)	(63,987)	-	(50,416)	(1,875,585)	-	(209,168)
Cash and investments - ending	\$ 7,470,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,755,465

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Exempt Debt Service	Formative Assessment	Medicaid Reimbursement	Secured Schools Safety Grant	Alternative Education Grant	Safe Haven ICJI	Lowes Thompkins	Early Intervention 17-18 (2)	Early Intervention 18-19
Cash and investments - beginning	\$ 6,020,396	\$ -	\$ 2,010	\$ (7,095)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	13,008,879	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	263,383	103,304	42,105	-	46,023	-	-	93,332
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	13,008,879	263,383	103,304	42,105	-	46,023	-	-	93,332
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	43,431
Support services	-	263,383	103,304	51,638	142,016	46,023	-	1	5,412
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	12,427,000	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	12,427,000	263,383	103,304	51,638	142,016	46,023	-	1	48,843
Excess (deficiency) of receipts over disbursements	581,879	-	-	(9,533)	(142,016)	-	-	(1)	44,489
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	288,532	-	-	1	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	288,532	-	-	1	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	581,879	-	-	(9,533)	146,516	-	-	-	44,489
Cash and investments - ending	\$ 6,602,275	\$ -	\$ 2,010	\$ (16,628)	\$ 146,516	\$ -	\$ -	\$ -	\$ 44,489

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Lily Counseling 2	NESP 17-18	NESP 18-19	NESP 16-17	E-Rate	STAA 16-18	STAA 18-19	Common School 17	Common School 17-18
Cash and investments - beginning	\$ -	\$ 65,008	\$ -	\$ -	\$ 49,624	\$ -	\$ -	\$ -	\$ 4,416
Receipts:									
Local sources	-	-	-	-	24,027	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	164,400	-	-	-	693,868	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	164,400	-	24,027	-	693,868	-	-
Disbursements:									
Instruction	-	30,840	-	-	-	-	-	-	-
Support services	329,506	8,207	89,534	-	61,364	-	693,868	-	4,416
Noninstructional services	-	25,961	5,948	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	329,506	65,008	95,482	-	61,364	-	693,868	-	4,416
Excess (deficiency) of receipts over disbursements	(329,506)	(65,008)	68,918	-	(37,337)	-	-	-	(4,416)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	1,683,052	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(12,287)	-	-	-	-
Total other financing sources (uses)	1,683,052	-	-	-	(12,287)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,353,546	(65,008)	68,918	-	(49,624)	-	-	-	(4,416)
Cash and investments - ending	\$ 1,353,546	\$ -	\$ 68,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
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 For the Year Ended June 30, 2019

	Common School 18	Common School 19	Common School 18-19	Career and Technical Performance Grant	High Ability Students	PBIS SW Behavior	Mind N Making	High Ability 17	High Ability 18
Cash and investments - beginning	\$ -	\$ (144,134)	\$ -	\$ 84,470	\$ -	\$ 176,562	\$ 69,760	\$ -	\$ 11,797
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	1,836,781	1,999,999	-	118,150	123,811	-	-	-	-
Federal sources	-	-	-	-	-	-	1,300	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>1,836,781</u>	<u>1,999,999</u>	<u>-</u>	<u>118,150</u>	<u>123,811</u>	<u>-</u>	<u>1,300</u>	<u>-</u>	<u>-</u>
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	1,836,781	1,855,865	185,804	114,800	106,777	130,166	4,783	-	11,797
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>1,836,781</u>	<u>1,855,865</u>	<u>185,804</u>	<u>114,800</u>	<u>106,777</u>	<u>130,166</u>	<u>4,783</u>	<u>-</u>	<u>11,797</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>144,134</u>	<u>(185,804)</u>	<u>3,350</u>	<u>17,034</u>	<u>(130,166)</u>	<u>(3,483)</u>	<u>-</u>	<u>(11,797)</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	185,804	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>185,804</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>144,134</u>	<u>-</u>	<u>3,350</u>	<u>17,034</u>	<u>(130,166)</u>	<u>(3,483)</u>	<u>-</u>	<u>(11,797)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,820</u>	<u>\$ 17,034</u>	<u>\$ 46,396</u>	<u>\$ 66,277</u>	<u>\$ -</u>	<u>\$ -</u>

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
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	DG Literacy	IT Cyber Security	Title I 16-17	Title I 17-18	Title I 18-19	1003g Cedar 17/18	1003g Washington 17/18	1003g Lincoln 17/18	1003g Cedar Hall
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (626,824)	\$ -	\$ (5,234)	\$ (8,358)	\$ (9,212)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	2,248	-	-	-	-	-	-	-
Federal sources	-	-	-	2,758,902	5,662,334	70,761	94,342	93,369	149,594
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	2,248	-	2,758,902	5,662,334	70,761	94,342	93,369	149,594
Disbursements:									
Instruction	-	2,248	-	792,072	1,917,698	27,709	39,099	16,654	1,184
Support services	-	-	-	1,273,834	3,861,950	37,817	46,053	61,825	152,377
Noninstructional services	-	-	-	48,464	150,401	-	-	4,549	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	17,708	182,815	1	832	1,129	1,418
Total disbursements	-	2,248	-	2,132,078	6,112,864	65,527	85,984	84,157	154,979
Excess (deficiency) of receipts over disbursements	-	-	-	626,824	(450,530)	5,234	8,358	9,212	(5,385)
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	-	-	-	626,824	(450,530)	5,234	8,358	9,212	(5,385)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (450,530)	\$ -	\$ -	\$ -	\$ (5,385)

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	1003g Lincoln	1003g Washington	1003g Lincoln 2	1003g Washington 2	1003g Cedar Hall 2	Title II ICJI	Mckinney 17-18	Part B 18-19	Part B 15-16
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	188,773	112,228	-	-	-	-	46,196	4,338,719	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	188,773	112,228	-	-	-	-	46,196	4,338,719	-
Disbursements:									
Instruction	10,811	48,619	-	-	-	-	-	1,080,864	-
Support services	166,453	65,739	-	-	-	72,576	-	3,414,794	-
Noninstructional services	28,281	-	-	-	-	-	51,664	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,557	1,119	-	-	-	-	-	58,749	-
Total disbursements	208,102	115,477	-	-	-	72,576	51,664	4,554,407	-
Excess (deficiency) of receipts over disbursements	(19,329)	(3,249)	-	-	-	(72,576)	(5,468)	(215,688)	-
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	(19,329)	(3,249)	-	-	-	(72,576)	(5,468)	(215,688)	-
Cash and investments - ending	\$ (19,329)	\$ (3,249)	\$ -	\$ -	\$ -	\$ (72,576)	\$ (5,468)	\$ (215,688)	\$ -

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Part B 16-17	Part B 17-18	Preschool 15-16	Preschool 16-17	Preschool 17-18	Preschool 18-19	Title IV 17-18	Title IV 18-19	Perkins 18-19
Cash and investments - beginning	\$ (25,884)	\$ (223,127)	\$ -	\$ -	\$ (10,773)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	209,862	1,913,350	-	45,393	98,273	176,642	37,063	101,165	540,324
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>209,862</u>	<u>1,913,350</u>	<u>-</u>	<u>45,393</u>	<u>98,273</u>	<u>176,642</u>	<u>37,063</u>	<u>101,165</u>	<u>540,324</u>
Disbursements:									
Instruction	104,231	521,220	-	45,393	89,837	180,309	18,952	2,405	535,688
Support services	79,747	1,223,370	-	-	-	-	16,438	168,039	65,266
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	2,391	6,202	3,595	-
Total disbursements	<u>183,978</u>	<u>1,744,590</u>	<u>-</u>	<u>45,393</u>	<u>89,837</u>	<u>182,700</u>	<u>41,592</u>	<u>174,039</u>	<u>600,954</u>
Excess (deficiency) of receipts over disbursements	<u>25,884</u>	<u>168,760</u>	<u>-</u>	<u>-</u>	<u>8,436</u>	<u>(6,058)</u>	<u>(4,529)</u>	<u>(72,874)</u>	<u>(60,630)</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>25,884</u>	<u>168,760</u>	<u>-</u>	<u>-</u>	<u>8,436</u>	<u>(6,058)</u>	<u>(4,529)</u>	<u>(72,874)</u>	<u>(60,630)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (54,367)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,337)</u>	<u>\$ (6,058)</u>	<u>\$ (4,529)</u>	<u>\$ (72,874)</u>	<u>\$ (60,630)</u>

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
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	Medicaid Reimbursement - Federal	Medicaid Reimbursement 2	Medicaid Reimbursement 3	Cohort 6 Yr 4	Cohort 7 Yr 3	Cohort 7 Yr 4	Cohort 8 Yr 1	Cohort 8 Yr 2	Cohort 8 Yr 3
Cash and investments - beginning	\$ 20,379	\$ 91,645	\$ 269	\$ -	\$ -	\$ (13,801)	\$ (13,111)	\$ (2,881)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	182,859	-	-	-	13,802	13,112	312,196	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	182,859	-	-	-	13,802	13,112	312,196	-
Disbursements:									
Instruction	-	-	-	-	-	1	-	-	-
Support services	1,165	141,674	-	-	-	-	1	317,849	2,567
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	4,273	-
Total disbursements	1,165	141,674	-	-	-	1	1	322,122	2,567
Excess (deficiency) of receipts over disbursements	(1,165)	41,185	-	-	-	13,801	13,111	(9,926)	(2,567)
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	(1,165)	41,185	-	-	-	13,801	13,111	(9,926)	(2,567)
Cash and investments - ending	\$ 19,214	\$ 132,830	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ (12,807)	\$ (2,567)

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
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	YMCA Cohort 7 Yr 4	YMCA C9	Title II 2015	Title II 2016	Title II 2017	Title III 18-19	Title III 16-17	Title III 17-18
Cash and investments - beginning	\$ (2,095)	\$ -	\$ -	\$ (133,640)	\$ (74)	\$ -	\$ -	\$ (2,031)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	60,914	-	36,716
Federal sources	2,095	110,600	-	415,777	664,110	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,095</u>	<u>110,600</u>	<u>-</u>	<u>415,777</u>	<u>664,110</u>	<u>60,914</u>	<u>-</u>	<u>36,716</u>
Disbursements:								
Instruction	-	-	-	-	-	-	-	30,539
Support services	-	113,362	-	268,562	664,926	61,179	-	4,146
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	13,575	51,265	1,708	-	-
Total disbursements	<u>-</u>	<u>113,362</u>	<u>-</u>	<u>282,137</u>	<u>716,191</u>	<u>62,887</u>	<u>-</u>	<u>34,685</u>
Excess (deficiency) of receipts over disbursements	<u>2,095</u>	<u>(2,762)</u>	<u>-</u>	<u>133,640</u>	<u>(52,081)</u>	<u>(1,973)</u>	<u>-</u>	<u>2,031</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>2,095</u>	<u>(2,762)</u>	<u>-</u>	<u>133,640</u>	<u>(52,081)</u>	<u>(1,973)</u>	<u>-</u>	<u>2,031</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (2,762)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (52,155)</u>	<u>\$ (1,973)</u>	<u>\$ -</u>	<u>\$ -</u>

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
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 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Mckinney Vento 16-17	Mckinney Vento 17-18	MSP Yr 2	Perkins 17-18	Perkins 16-17	School Improvement 16-17	School Improvement 17-18
Cash and investments - beginning	\$ -	\$ 1,975	\$ -	\$ (105,462)	\$ -	\$ -	\$ (58,287)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	18,618	-	152,433	-	-	465,516
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	18,618	-	152,433	-	-	465,516
Disbursements:							
Instruction	-	-	-	46,971	-	-	114,341
Support services	-	-	-	-	-	-	288,512
Noninstructional services	-	20,593	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	4,376
Total disbursements	-	20,593	-	46,971	-	-	407,229
Excess (deficiency) of receipts over disbursements	-	(1,975)	-	105,462	-	-	58,287
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	-	(1,975)	-	105,462	-	-	58,287
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2019

	School Improvement 18-19	Pep Yr 3	Pep	Asthma Friend 07	Payroll Withholding	Prepaid Food	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,755	\$ 496,092	\$ 81,817	\$ 67,061,768
Receipts:							
Local sources	-	-	-	-	-	-	112,119,133
Intermediate sources	-	-	-	-	-	-	1,296
State sources	-	-	-	-	-	-	162,621,311
Federal sources	930,424	-	-	-	-	-	28,259,691
Temporary loans	-	-	-	-	-	-	6,768,264
Other receipts	-	-	-	-	41,714,334	3,334,288	45,082,847
Total receipts	930,424	-	-	-	41,714,334	3,334,288	354,852,542
Disbursements:							
Instruction	-	-	-	-	-	-	121,371,930
Support services	948,706	-	-	135	-	-	100,273,664
Noninstructional services	-	-	-	-	-	-	17,356,414
Facilities acquisition and construction	-	-	-	-	-	-	14,282,970
Debt service	-	-	-	-	-	-	31,953,468
Nonprogrammed charges	10,126	-	-	-	41,694,508	3,364,827	79,220,609
Total disbursements	958,832	-	-	135	41,694,508	3,364,827	364,459,055
Excess (deficiency) of receipts over disbursements	(28,408)	-	-	(135)	19,826	(30,539)	(9,606,513)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	5,085,157
Transfers in	-	-	-	-	-	-	34,777,693
Transfers out	-	-	-	-	-	-	(34,777,693)
Total other financing sources (uses)	-	-	-	-	-	-	5,085,157
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(28,408)	-	-	(135)	19,826	(30,539)	(4,521,356)
Cash and investments - ending	\$ (28,408)	\$ -	\$ -	\$ 3,620	\$ 515,918	\$ 51,278	\$ 62,540,412

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 13,257,408</u>	<u>\$ -</u>

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
SCHEDULE OF LEASES AND DEBT
June 30, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Evansville-Vanderburgh School Building Corporation	Building	\$ 3,778,000	12/31/2016	12/31/2021
Evansville-Vanderburgh School Building Corporation	Construction Bonds	<u>12,418,000</u>	7/15/2011	7/15/2030
Total governmental activities		<u>16,196,000</u>		
Total of annual lease payments		<u>\$ 16,196,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	GO Bond 2015	\$ 855,000	\$ 863,550
General obligation bonds	GO Bond 2016	3,055,000	2,054,354
General obligation bonds	GO Bond 2017	5,520,000	1,668,150
General obligation bonds	GO Bond 2018	5,000,000	367,775
Tax anticipation warrants	Operations	6,768,264	6,938,824
Notes and loans payable	ONB	3,600,000	2,000,000
Notes and loans payable	ONB High School	304,352	310,070
Notes and loans payable	ONB Key Gov't Refi	2,002,804	1,519,547
Notes and loans payable	2099	1,000,000	409,000
Notes and loans payable	2848	1,199,999	411,000
Notes and loans payable	2888	525,700	155,082
Notes and loans payable	2905	1,399,999	413,000
Notes and loans payable	2940	1,799,999	417,000
Notes and loans payable	2983	462,506	107,147
Notes and loans payable	B0005	1,999,999	427,060
Notes and loans payable	B0043	1,999,999	426,003
Notes and loans payable	B0085	768,000	84,825
Notes and loans payable	Energy Savings	5,783,420	1,046,497
Notes and loans payable	First Federal	3,322,425	222,116
Notes and loans payable	1751	200,000	201,000
Notes and loans payable	1761	86,789	87,223
Notes and loans payable	1784	200,000	201,000
Notes and loans payable	1814	600,000	405,000
Notes and loans payable	1866	291,149	196,526
Notes and loans payable	1889	600,000	405,000
Notes and loans payable	1923	600,000	405,000
Notes and loans payable	1970	<u>400,158</u>	<u>163,665</u>
Total governmental activities		<u>50,345,562</u>	<u>21,905,414</u>
Totals		<u>\$ 50,345,562</u>	<u>\$ 21,905,414</u>

EVANSVILLE VANDERBURGH SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2019

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	557,492,031
Machinery, equipment, and vehicles	<u>29,094,638</u>
Total governmental activities	<u>588,084,569</u>
Total capital assets	<u>\$ 588,084,569</u>

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/>.