

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

PLYMOUTH COMMUNITY SCHOOL CORPORATION
MARSHALL COUNTY, INDIANA

July 1, 2013 to June 30, 2015



FILED
05/09/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Lori VandeWeele Kandi S. Tinkey	06-04-13 to 12-03-14 12-04-14 to 06-30-16
Superintendent of Schools	Daniel L. Tyree	07-01-13 to 06-30-16
President of the School Board	Todd A. Samuelson	01-01-13 to 12-31-16



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE PLYMOUTH COMMUNITY SCHOOL
CORPORATION, MARSHALL COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Plymouth Community School Corporation, which comprises the financial position and results of operations for the period of July 1, 2013 to June 30, 2015, 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 of 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 of 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, 2013 to June 30, 2015.

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, 2013 to June 30, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Other Information

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, 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 3, 2016, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

March 3, 2016



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

TO: THE OFFICIALS OF THE PLYMOUTH COMMUNITY SCHOOL
CORPORATION, MARSHALL 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 Plymouth Community School Corporation, which comprises the financial position and results of operations for the period of July 1, 2013 to June 30, 2015, and the related notes to the financial statement, and have issued our report thereon dated March 3, 2016, 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 entity'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 3, 2016

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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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PLYMOUTH COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended June 30, 2014 and 2015

	Cash and Investments 07-01-13		Other Financing Sources (Uses)		Cash and Investments 06-30-14		Other Financing Sources (Uses)		Cash and Investments 06-30-15	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
General	\$ 1,477,202	\$ 23,948,765	\$ 23,023,695	\$ (816,218)	\$ 1,586,054	\$ 24,371,224	\$ 22,744,789	\$ (16,321)	\$ 3,196,168	
Debt Service	2,263,648	3,998,112	3,860,787	-	2,400,973	4,129,730	3,905,750	(395,470)	2,229,483	
Retirement/Severance Bond Debt Service	178,080	317,655	313,901	-	181,834	321,232	313,659	-	189,407	
Capital Projects	2,166,979	3,213,364	3,238,431	(393,692)	1,748,220	2,952,203	3,795,363	1,450	906,510	
School Transportation	465,158	1,538,436	1,536,353	4,303	471,544	1,246,506	1,605,961	800	112,889	
School Bus Replacement	4,142	317,298	131,353	(4,303)	185,784	210,801	173,178	(66,000)	157,407	
Rainy Day	1,192,881	-	66,000	1,213,537	2,340,418	-	358,322	66,000	2,048,096	
Retirement/Severance Bond	59,505	-	1,780	-	57,725	-	4,178	-	53,547	
GO Bonds Construction	80,124	-	80,124	-	-	-	-	-	-	
Refunding Vision 2020	(73,086)	1,553,015	1,479,056	-	873	68,379	69,252	-	-	
2013 General Obligation Bonds	-	-	1,042,060	1,425,000	382,940	-	245,799	-	137,141	
School Lunch	867,359	1,959,412	1,778,607	-	1,048,164	2,018,375	2,011,852	-	1,054,687	
Textbook Rental	151,167	484,582	616,758	-	18,991	467,609	592,478	395,470	289,592	
Levy Excess	97,837	-	-	-	97,837	-	-	-	97,837	
Joint Services and Supply - Special Education Cooperative	102,624	2,289,284	2,123,293	-	268,615	2,384,768	2,251,697	-	401,686	
JESSE - Scholarship	3,872	-	1,500	-	2,372	155	-	-	2,527	
JESSE - Autism Resoures	5,647	3,979	4,723	-	4,903	1,034	1,417	-	4,520	
JESSE - Miscellaneous	400	3,663	12,474	-	(8,411)	6,595	(8,538)	-	6,722	
JESSE - Building	160,571	-	12,950	-	147,621	-	49,818	-	97,803	
NCAVC - Vocational/CTE Program	-	-	-	-	-	277,148	173,621	-	103,527	
Regional Service Center (NIESC)	529,770	669,872	632,049	9,365	576,958	491,086	473,309	10,197	604,932	
NIESC - Facility Escrow	20,228	-	1,214	-	19,014	-	14,233	-	4,781	
NIESC - Special Projects	-	3,000	4,850	-	(1,850)	1,892	29,809	-	(29,767)	
NIESC - Vol/Distance Learning	16,800	203,564	172,014	(2,365)	45,985	213,572	188,178	(2,197)	69,182	
NIESC - ELearning Coach	-	55,692	53,393	-	2,299	55,864	54,821	-	3,342	
RSC - Rainy Day	-	-	-	-	-	135,000	-	-	135,000	
NIESC - School Nutritionist	9,477	48,454	50,991	(7,000)	(60)	73,500	64,218	(8,000)	1,222	
NIESC - Cell Phone	-	-	-	-	-	63,474	26,412	-	37,062	
NIESC - Prof Development	-	-	-	-	-	74,408	43,881	-	30,527	
Educational License Plates	56	394	431	-	19	281	300	-	-	
Alternative Education Grant	-	26,730	26,730	-	-	45,560	35,010	-	10,550	
MCCF - LJH Robotics Club 2013-2014	-	3,100	3,094	-	6	-	6	-	-	
Donation - US Granules/Robotics	-	16,350	16,211	-	139	(5,000)	(4,872)	-	11	
Promotion of Plymouth Signage	10,000	-	-	-	10,000	-	-	-	10,000	
JEF - State Farm Award	314	-	-	-	314	-	85	-	229	
MCCF - Dyslexia Training	(1,500)	4,158	1,158	-	1,500	-	1,500	-	-	
RIV - MCCF 3M Robotics 2014-2015	-	-	-	-	-	2,000	444	-	1,556	
JEF - MCCF 3M Robotics 2014-2015	-	-	-	-	-	2,000	1,422	-	578	
Soccerplex Donations	14,250	-	10,309	-	3,941	-	3,350	-	591	
JEF - MCCF Afterschool Program	(146)	792	412	-	234	-	230	-	4	
AD ED - MCCF 2013	(500)	-	-	-	(500)	500	-	-	-	
New Tech Donation	168,071	65,467	26,120	-	207,418	58,751	65,093	-	201,076	
Project Lead the Way Donation	-	-	-	-	-	27,810	25,125	-	2,685	
PHS - MCCF Robotics Grant	9,000	7,500	10,129	-	6,371	-	6,371	-	-	
RIV - 3M Math Grant Donation	-	1,600	1,281	-	319	-	186	-	133	
5 Star Donation	407	-	407	-	-	-	-	-	-	
LJH - Fuel Up to Play 60 Grant	1,380	-	1,238	-	142	-	142	-	-	

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended June 30, 2014 and 2015
(Continued)

	Cash and Investments 07-01-13	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-14	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-15
WAS - Cell Grant	59	-	-	-	59	-	59	-	-
Strings Grant	(997)	17,633	18,257	-	(1,621)	11,952	11,222	-	(891)
AD ED - Innovation Grant/Elkhart	3,612	7,655	11,267	-	-	-	-	-	-
AD ED - United Way (Testing)	-	4,973	210	-	4,763	6,047	3,435	-	7,375
Alumni Association	2,775	24,823	24,568	-	3,030	687	2,735	-	982
PHS - Drug Free MCLCC 2013	1,707	-	1,707	-	-	-	-	-	-
PHS - Drug Free MCLCC 2014	-	3,750	1,695	-	2,055	-	2,055	-	-
PHS - MCCF Drug Free Testing	-	-	-	-	-	3,500	1,053	-	2,447
MCCF - Countdown to Kdg 2015	-	-	-	-	-	-	3,100	-	(3,100)
LJH - Tobacco Prevention	350	-	-	-	350	-	350	-	-
LJH - Generation On - Hull	-	-	-	-	-	250	250	-	-
LJH - Generation On - Guy	-	-	-	-	-	250	250	-	-
PHS - Tobacco Survey 2014	-	-	-	-	-	250	-	-	250
High Ability Grant 2012-2013	20,053	-	20,053	-	-	-	-	-	-
High Ability Grant 2013-2014	-	37,644	-	-	37,644	-	37,644	-	-
High Ability Grant 2014-2015	-	-	-	-	-	38,214	157	-	38,057
Adult and Continuing Education 2013-2014	-	138,118	126,747	-	11,371	33,862	45,233	-	-
Adult and Continuing Education 2014-2015	-	-	-	-	-	97,181	126,370	-	(29,189)
Medicaid Reimbursement	26	6,487	-	(3,202)	3,311	20,291	-	(18,601)	5,001
Secured Schools Safety Grant	-	-	21,469	-	(21,469)	50,000	51,427	-	(22,896)
Non-English Speaking 2013-2014	-	35,374	16,654	-	18,720	-	18,720	-	-
Non-English Speaking 2014-2015	-	-	-	-	-	37,652	36,078	-	1,574
School Technology - Sprint	49,159	7,374	15,371	-	41,162	4,191	7,364	-	37,989
JEF - Excellence in Performance	-	-	7,390	-	(7,390)	7,388	(2)	-	-
IDOE ELearning Admin Academy	1,414	-	1,414	-	-	-	-	-	-
CIG - Classroom Innovation Grant	(7,994)	98,171	98,545	-	(8,368)	39,282	30,914	-	-
Excess PTRC Distributions	-	-	-	-	-	885	-	-	885
Project Lead the Way Grant	6,879	-	6,879	-	-	-	-	-	-
Title I, 2012-2013	(74,361)	138,719	64,358	-	-	-	-	-	-
Title I, 2013-2014	-	344,761	398,265	-	(53,504)	54,003	499	-	-
Title I, 2014-2015	-	-	-	-	-	523,175	659,321	35,135	(101,011)
Title I, Part D 2012-2013	(5,432)	46,429	43,661	-	(2,664)	-	(2,664)	-	-
Title I, Part D 2013-2014	-	-	-	-	-	22,122	22,122	-	-
Title I, Part D 2014-2015	-	-	-	-	-	-	2,698	-	(2,698)
Title I, Part C, 2012-2013	(4,516)	53,207	84,930	-	(36,239)	36,417	178	-	-
Title I, Part C, 2013-2014	-	2,852	6,400	-	(3,548)	55,042	51,494	-	-
Title I, Part C, 2014-2015	-	-	-	-	-	7,492	9,795	-	(2,303)
ADM - Special Ed, Part B (611) 2012-2013	(156,533)	156,533	-	-	-	174	174	-	-
ADM - Special Ed, Part B (611) 2013-2014	-	624,511	770,699	-	(146,188)	146,188	-	-	-
ADM - Special Ed, Part B (611) 2014-2015	-	-	-	-	-	611,185	675,578	-	(64,393)
Special Ed (611) Technical Assistance	-	5,911	5,911	-	-	11,889	11,889	-	-
ADM - Special Ed Preschool 2014-2016	-	22,559	27,049	-	(4,490)	4,490	-	-	-
ADM - Special Ed Preschool 2015-2017	-	-	-	-	-	19,991	21,704	-	(1,713)
Adult Basic Education 2012-2013	(54,118)	70,038	15,920	-	-	-	-	-	-
AD Ed Professional Development Stipend Certificate	-	-	-	-	-	1,466	3,179	-	(1,713)
Vocational & Technical Grant (Perkins)	-	-	-	-	-	187,510	187,510	-	-
Perkins Rural Grant	-	-	-	-	-	-	6,050	-	(6,050)

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended June 30, 2014 and 2015
(Continued)

	Cash and Investments 07-01-13	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-14	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-15
Medicaid Reimbursement - Federal	36,744	12,124	909	-	47,959	36,893	5,041	-	79,811
Adult Education WFD 2010-2011	4,188	-	640	-	3,548	400	643	-	3,305
Adult Education thru Elkhart	3,113	-	3,113	-	-	-	-	-	-
Adult Education ENL 2013-2014	-	20,128	20,069	-	59	-	59	-	-
Adult Education ENL 2014-2015	-	-	-	-	-	27,321	22,615	-	4,706
Title II, Part A, 2011-2013	(12,101)	13,762	1,661	-	-	-	-	-	-
Title II, Part A, 2012-2014	(12,006)	59,352	58,049	-	(10,703)	59,666	48,963	-	-
Title II, Part A, 2013-2015	-	-	1,964	-	(1,964)	37,875	57,775	-	(21,864)
Title II, Part A, 2014-2016	-	-	-	-	-	1,711	3,796	-	(2,085)
Title II, Part A, Regional Conference	-	15,697	15,697	-	-	-	-	-	-
Title III, WIDA ELD 2014	-	-	-	-	-	1,539	1,539	-	-
Title III, English Proficiency	-	36,137	36,137	-	-	-	-	-	-
Title III, Part A, 2012-2013	13,191	-	13,191	-	-	-	-	-	-
Title III, Part A, 2013-2014	-	55,342	55,931	-	(589)	3,690	3,101	-	-
Title III, Part A, 2014-2015	-	-	-	-	-	50,963	55,416	-	(4,453)
Payroll	181,224	6,209,551	6,238,046	-	152,729	5,952,759	6,035,253	-	70,235
Clearing	55,192	477,711	395,920	-	136,983	261,273	134,419	-	263,837
Totals	\$ 10,033,345	\$ 49,481,564	\$ 48,966,622	\$ 1,425,425	\$ 11,973,712	\$ 48,163,573	\$ 47,714,410	\$ 2,463	\$ 12,425,338

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

The accompanying financial statement presents the financial information for the School Corporation.

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

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

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

E. Disbursements

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

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

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

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

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

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

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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 which includes money received in relation to the issuance of bonds or other long-term debt issues.

Sale of capital assets which includes money received when land, buildings, or equipment owned by the School Corporation is sold.

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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

Note 5. Risk Management

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

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

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.

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. *Negative Receipts and Disbursements*

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of the correction of errors from prior periods. The errors made in the prior period were corrected in the same budget year by reversing the original entry. Since the original entry and correction were made in separate periods, a negative receipt/disbursement was shown in the current period.

Note 8. *Cash Balance Deficits*

The financial statement contains some funds with deficits in cash. This is a result of the reimbursements for expenditures of federal grant funds which were not received by June 30, 2014 or 2015.

Note 9. *Holding Corporations*

The School Corporation has entered into capital leases with Plymouth Multischool Building Corporation and Plymouth Vision 2020 School Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be related parties of the School Corporation. Lease payments during the years ended June 30, 2014 and 2015, totaled \$3,458,103 and \$3,459,581, respectively.

Note 10. *Subsequent Events*

In September 2015, the School Corporation refinanced Pension Bonds for \$1,700,000. In December 2015, the School Corporation closed on a new lease with Plymouth Multischool Building Corporation Series 2015 for \$1,997,409. The proceeds will be used for updates to football bleachers, concession stand and restrooms, and an addition to the administration building.

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OTHER INFORMATION - UNAUDITED

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://mustang.doe.state.in.us/TRENDS/fin.cfm>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's Office. Additionally, some financial information of the School Corporation can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 1,477,202	\$ 2,263,648	\$ 178,080	\$ 2,166,979	\$ 465,158	\$ 4,142	\$ 1,192,881	\$ 59,505
Receipts:								
Local sources	399,674	3,998,112	317,655	2,964,239	1,182,019	251,298	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	23,533,626	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	248,108	355,302	-	-	-
Interfund loans	-	-	-	-	-	66,000	-	-
Other	15,465	-	-	1,017	1,115	-	-	-
Total receipts	<u>23,948,765</u>	<u>3,998,112</u>	<u>317,655</u>	<u>3,213,364</u>	<u>1,538,436</u>	<u>317,298</u>	<u>-</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	14,888,681	-	-	-	-	-	-	-
Support services	7,600,558	-	-	976,327	1,217,607	131,353	-	1,780
Noninstructional services	534,456	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	2,151,666	-	-	-	-
Debt services	-	3,860,787	313,901	110,438	318,746	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	66,000	-
Total disbursements	<u>23,023,695</u>	<u>3,860,787</u>	<u>313,901</u>	<u>3,238,431</u>	<u>1,536,353</u>	<u>131,353</u>	<u>66,000</u>	<u>1,780</u>
Excess (deficiency) of receipts over disbursements	<u>925,070</u>	<u>137,325</u>	<u>3,754</u>	<u>(25,067)</u>	<u>2,083</u>	<u>185,945</u>	<u>(66,000)</u>	<u>(1,780)</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	425	-	-	-	-
Transfers in	3,202	-	-	-	5,267	964	1,213,537	-
Transfers out	(819,420)	-	-	(394,117)	(964)	(5,267)	-	-
Total other financing sources (uses)	<u>(816,218)</u>	<u>-</u>	<u>-</u>	<u>(393,692)</u>	<u>4,303</u>	<u>(4,303)</u>	<u>1,213,537</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>108,852</u>	<u>137,325</u>	<u>3,754</u>	<u>(418,759)</u>	<u>6,386</u>	<u>181,642</u>	<u>1,147,537</u>	<u>(1,780)</u>
Cash and investments - ending	<u>\$ 1,586,054</u>	<u>\$ 2,400,973</u>	<u>\$ 181,834</u>	<u>\$ 1,748,220</u>	<u>\$ 471,544</u>	<u>\$ 185,784</u>	<u>\$ 2,340,418</u>	<u>\$ 57,725</u>

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	GO Bonds Construction	Refunding Vision 2020	2013 General Obligation Bonds	School Lunch	Textbook Rental	Levy Excess	Joint Services and Supply - Special Education Cooperative	JESSE - Scholarship
Cash and investments - beginning	\$ 80,124	\$ (73,086)	\$ -	\$ 867,359	\$ 151,167	\$ 97,837	\$ 102,624	\$ 3,872
Receipts:								
Local sources	-	-	-	675,703	323,732	-	2,096,636	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	30,125	160,850	-	192,648	-
Federal sources	-	-	-	1,237,354	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	1,553,015	-	16,230	-	-	-	-
Total receipts	-	1,553,015	-	1,959,412	484,582	-	2,289,284	-
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	1,153,145	-
Support services	451	1,638	18,417	-	616,758	-	970,148	1,500
Noninstructional services	-	-	-	1,778,607	-	-	-	-
Facilities acquisition and construction	79,673	1,477,418	1,023,643	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	80,124	1,479,056	1,042,060	1,778,607	616,758	-	2,123,293	1,500
Excess (deficiency) of receipts over disbursements	(80,124)	73,959	(1,042,060)	180,805	(132,176)	-	165,991	(1,500)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	1,425,000	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	1,425,000	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(80,124)	73,959	382,940	180,805	(132,176)	-	165,991	(1,500)
Cash and investments - ending	\$ -	\$ 873	\$ 382,940	\$ 1,048,164	\$ 18,991	\$ 97,837	\$ 268,615	\$ 2,372

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	JESSE - Autism Resources	JESSE - Miscellaneous	JESSE - Building	NCAVC - Vocational/ CTE Program	Regional Service Center (NIESC)	NIESC - Facility Escrow	NIESC - Special Projects	NIESC - Vol/Distance Learning
Cash and investments - beginning	\$ 5,647	\$ 400	\$ 160,571	\$ -	\$ 529,770	\$ 20,228	\$ -	\$ 16,800
Receipts:								
Local sources	-	-	-	-	637,061	-	3,000	203,564
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	375	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	3,979	3,663	-	-	32,436	-	-	-
Total receipts	3,979	3,663	-	-	669,872	-	3,000	203,564
Disbursements:								
Current:								
Instruction	4,723	9,737	12,950	-	-	-	-	-
Support services	-	2,737	-	-	632,049	1,214	4,850	172,014
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	4,723	12,474	12,950	-	632,049	1,214	4,850	172,014
Excess (deficiency) of receipts over disbursements	(744)	(8,811)	(12,950)	-	37,823	(1,214)	(1,850)	31,550
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	9,365	-	-	-
Transfers out	-	-	-	-	-	-	-	(2,365)
Total other financing sources (uses)	-	-	-	-	9,365	-	-	(2,365)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(744)	(8,811)	(12,950)	-	47,188	(1,214)	(1,850)	29,185
Cash and investments - ending	\$ 4,903	\$ (8,411)	\$ 147,621	\$ -	\$ 576,958	\$ 19,014	\$ (1,850)	\$ 45,985

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	NIESC - ELearning Coach	RSC - Rainy Day	NIESC - School Nutritionist	NIESC - Cell Phone	NIESC - Prof Development	Educational License Plates	Alternative Education Grant	MCCF - LJH Robotics Club 2013-2014
Cash and investments - beginning	\$ -	\$ -	\$ 9,477	\$ -	\$ -	\$ 56	\$ -	\$ -
Receipts:								
Local sources	55,692	-	48,454	-	-	-	-	3,100
Intermediate sources	-	-	-	-	-	394	-	-
State sources	-	-	-	-	-	-	26,730	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>55,692</u>	<u>-</u>	<u>48,454</u>	<u>-</u>	<u>-</u>	<u>394</u>	<u>26,730</u>	<u>3,100</u>
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	26,730	3,094
Support services	53,393	-	50,991	-	-	-	-	-
Noninstructional services	-	-	-	-	-	431	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>53,393</u>	<u>-</u>	<u>50,991</u>	<u>-</u>	<u>-</u>	<u>431</u>	<u>26,730</u>	<u>3,094</u>
Excess (deficiency) of receipts over disbursements	<u>2,299</u>	<u>-</u>	<u>(2,537)</u>	<u>-</u>	<u>-</u>	<u>(37)</u>	<u>-</u>	<u>6</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(7,000)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(7,000)</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>2,299</u>	<u>-</u>	<u>(9,537)</u>	<u>-</u>	<u>-</u>	<u>(37)</u>	<u>-</u>	<u>6</u>
Cash and investments - ending	<u>\$ 2,299</u>	<u>\$ -</u>	<u>\$ (60)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 6</u>

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	Donation - US Granules/ Robotics	Promotion of Plymouth Signage	JEF - State Farm Award	MCCF - Dyslexia Training	RIV - MCCF 3M Robotics 2014-2015	JEF - MCCF 3M Robotics 2014-2015	Soccerplex Donations	JEF - MCCF Afterschool Program
Cash and investments - beginning	\$ -	\$ 10,000	\$ 314	\$ (1,500)	\$ -	\$ -	\$ 14,250	\$ (146)
Receipts:								
Local sources	16,350	-	-	4,158	-	-	-	792
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>16,350</u>	<u>-</u>	<u>-</u>	<u>4,158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>792</u>
Disbursements:								
Current:								
Instruction	16,211	-	-	-	-	-	-	412
Support services	-	-	-	1,158	-	-	-	-
Noninstructional services	-	-	-	-	-	-	1,191	-
Facilities acquisition and construction	-	-	-	-	-	-	9,118	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>16,211</u>	<u>-</u>	<u>-</u>	<u>1,158</u>	<u>-</u>	<u>-</u>	<u>10,309</u>	<u>412</u>
Excess (deficiency) of receipts over disbursements	<u>139</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>(10,309)</u>	<u>380</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>139</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>(10,309)</u>	<u>380</u>
Cash and investments - ending	<u>\$ 139</u>	<u>\$ 10,000</u>	<u>\$ 314</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,941</u>	<u>\$ 234</u>

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	AD ED - MCCF 2013	New Tech Donation	Project Lead the Way Donation	PHS - MCCF Robotics Grant	RIV - 3M Math Grant Donation	5 Star Donation	LJH - Fuel Up to Play 60 Grant	WAS - Cell Grant
Cash and investments - beginning	\$ (500)	\$ 168,071	\$ -	\$ 9,000	\$ -	\$ 407	\$ 1,380	\$ 59
Receipts:								
Local sources	-	65,467	-	7,500	1,600	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	65,467	-	7,500	1,600	-	-	-
Disbursements:								
Current:								
Instruction	-	17,517	-	10,129	1,281	-	1,238	-
Support services	-	8,603	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	407	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	26,120	-	10,129	1,281	407	1,238	-
Excess (deficiency) of receipts over disbursements	-	39,347	-	(2,629)	319	(407)	(1,238)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	39,347	-	(2,629)	319	(407)	(1,238)	-
Cash and investments - ending	\$ (500)	\$ 207,418	\$ -	\$ 6,371	\$ 319	\$ -	\$ 142	\$ 59

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	Strings Grant	AD ED - Innovation Grant/Elkhart	AD ED - United Way (Testing)	Alumni Association	PHS - Drug Free MCLCC 2013	PHS - Drug Free MCLCC 2014	PHS - MCCF Drug Free Testing	MCCF - Countdown to Kdg 2015
Cash and investments - beginning	\$ (997)	\$ 3,612	\$ -	\$ 2,775	\$ 1,707	\$ -	\$ -	\$ -
Receipts:								
Local sources	17,633	-	4,973	24,823	-	3,750	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	7,655	-	-	-	-	-	-
Total receipts	<u>17,633</u>	<u>7,655</u>	<u>4,973</u>	<u>24,823</u>	<u>-</u>	<u>3,750</u>	<u>-</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	18,257	11,267	210	-	-	-	-	-
Support services	-	-	-	24,568	1,707	1,695	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>18,257</u>	<u>11,267</u>	<u>210</u>	<u>24,568</u>	<u>1,707</u>	<u>1,695</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(624)</u>	<u>(3,612)</u>	<u>4,763</u>	<u>255</u>	<u>(1,707)</u>	<u>2,055</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(624)</u>	<u>(3,612)</u>	<u>4,763</u>	<u>255</u>	<u>(1,707)</u>	<u>2,055</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (1,621)</u>	<u>\$ -</u>	<u>\$ 4,763</u>	<u>\$ 3,030</u>	<u>\$ -</u>	<u>\$ 2,055</u>	<u>\$ -</u>	<u>\$ -</u>

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	LJH - Tobacco Prevention	LJH - Generation On - Hull	LJH - Generation On - Guy	PHS - Tobacco Survey 2014	High Ability Grant 2012-2013	High Ability Grant 2013-2014	High Ability Grant 2014-2015	Adult and Continuing Education 2013-2014
Cash and investments - beginning	\$ 350	\$ -	\$ -	\$ -	\$ 20,053	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	37,644	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	138,118
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,644</u>	<u>-</u>	<u>138,118</u>
Disbursements:								
Current:								
Instruction	-	-	-	-	20,053	-	-	64,995
Support services	-	-	-	-	-	-	-	61,752
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,053</u>	<u>-</u>	<u>-</u>	<u>126,747</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,053)</u>	<u>37,644</u>	<u>-</u>	<u>11,371</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,053)</u>	<u>37,644</u>	<u>-</u>	<u>11,371</u>
Cash and investments - ending	<u>\$ 350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,644</u>	<u>\$ -</u>	<u>\$ 11,371</u>

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	Adult and Continuing Education 2014-2015	Medicaid Reimbursement	Secured Schools Safety Grant	Non-English Speaking 2013-2014	Non-English Speaking 2014-2015	School Technology - Sprint	JEF - Excellence in Performance	IDOE ELearning Admin Academy
Cash and investments - beginning	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ 49,159	\$ -	\$ 1,414
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	6,487	-	35,374	-	4,140	-	-
Federal sources	-	-	-	-	-	3,234	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	6,487	-	35,374	-	7,374	-	-
Disbursements:								
Current:								
Instruction	-	-	-	16,654	-	-	7,390	-
Support services	-	-	21,469	-	-	3,330	-	1,414
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	12,041	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	21,469	16,654	-	15,371	7,390	1,414
Excess (deficiency) of receipts over disbursements	-	6,487	(21,469)	18,720	-	(7,997)	(7,390)	(1,414)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	1,533	-	-	-	-	-	-
Transfers out	-	(4,735)	-	-	-	-	-	-
Total other financing sources (uses)	-	(3,202)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,285	(21,469)	18,720	-	(7,997)	(7,390)	(1,414)
Cash and investments - ending	\$ -	\$ 3,311	\$ (21,469)	\$ 18,720	\$ -	\$ 41,162	\$ (7,390)	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	CIG - Classroom Innovation Grant	Excess PTRC Distributions	Project Lead the Way Grant	Title I, 2012-2013	Title I, 2013-2014	Title I, 2014-2015	Title I, Part D, 2012-2013	Title I, Part D, 2013-2014
Cash and investments - beginning	\$ (7,994)	\$ -	\$ 6,879	\$ (74,361)	\$ -	\$ -	\$ (5,432)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	98,171	-	-	-	-	-	-	-
Federal sources	-	-	-	138,719	344,761	-	46,429	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>98,171</u>	<u>-</u>	<u>-</u>	<u>138,719</u>	<u>344,761</u>	<u>-</u>	<u>46,429</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	-	-	6,879	59,845	353,948	-	43,661	-
Support services	98,545	-	-	4,513	42,937	-	-	-
Noninstructional services	-	-	-	-	1,380	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>98,545</u>	<u>-</u>	<u>6,879</u>	<u>64,358</u>	<u>398,265</u>	<u>-</u>	<u>43,661</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(374)</u>	<u>-</u>	<u>(6,879)</u>	<u>74,361</u>	<u>(53,504)</u>	<u>-</u>	<u>2,768</u>	<u>-</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(374)</u>	<u>-</u>	<u>(6,879)</u>	<u>74,361</u>	<u>(53,504)</u>	<u>-</u>	<u>2,768</u>	<u>-</u>
Cash and investments - ending	<u>\$ (8,368)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (53,504)</u>	<u>\$ -</u>	<u>\$ (2,664)</u>	<u>\$ -</u>

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	Title I, Part D, 2014-2015	Title I, Part C, 2012-2013	Title I, Part C, 2013-2014	Title I, Part C, 2014-2015	ADM - Special Ed, Part B (611) 2012-2013	ADM - Special Ed, Part B (611) 2013-2014	ADM - Special Ed, Part B (611) 2014-2015	Special Ed (611) Technical Assistance
Cash and investments - beginning	\$ -	\$ (4,516)	\$ -	\$ -	\$ (156,533)	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	5,911
Federal sources	-	53,207	2,852	-	156,533	624,511	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	53,207	2,852	-	156,533	624,511	-	5,911
Disbursements:								
Current:								
Instruction	-	64,668	4,789	-	-	378,161	-	-
Support services	-	10,008	681	-	-	392,538	-	631
Noninstructional services	-	10,254	930	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	5,280
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	84,930	6,400	-	-	770,699	-	5,911
Excess (deficiency) of receipts over disbursements	-	(31,723)	(3,548)	-	156,533	(146,188)	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(31,723)	(3,548)	-	156,533	(146,188)	-	-
Cash and investments - ending	\$ -	\$ (36,239)	\$ (3,548)	\$ -	\$ -	\$ (146,188)	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	ADM - Special Ed Preschool 2014-2016	ADM - Special Ed Preschool 2015-2017	Adult Basic Education 2012-2013	AD Ed Professional Development Stipend Certificate	Vocational & Technical Grant (Perkins)	Perkins Rural Grant	Medicaid Reimbursement - Federal	Adult Education WFD 2010-2011
Cash and investments - beginning	\$ -	\$ -	\$ (54,118)	\$ -	\$ -	\$ -	\$ 36,744	\$ 4,188
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	22,559	-	70,038	-	-	-	12,124	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	22,559	-	70,038	-	-	-	12,124	-
Disbursements:								
Current:								
Instruction	27,049	-	12,035	-	-	-	-	240
Support services	-	-	3,885	-	-	-	909	400
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	27,049	-	15,920	-	-	-	909	640
Excess (deficiency) of receipts over disbursements	(4,490)	-	54,118	-	-	-	11,215	(640)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,490)	-	54,118	-	-	-	11,215	(640)
Cash and investments - ending	\$ (4,490)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,959	\$ 3,548

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	Adult Education thru Elkhart	Adult Education ENL 2013-2014	Adult Education ENL 2014-2015	Title II, Part A, 2011-2013	Title II, Part A, 2012-2014	Title II, Part A, 2013-2015	Title II, Part A, 2014-2016	Title II, Part A, Regional Conference
Cash and investments - beginning	\$ 3,113	\$ -	\$ -	\$ (12,101)	\$ (12,006)	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	13,762	59,352	-	-	15,697
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	20,128	-	-	-	-	-	-
Total receipts	-	20,128	-	13,762	59,352	-	-	15,697
Disbursements:								
Current:								
Instruction	3,113	19,059	-	-	-	-	-	-
Support services	-	1,010	-	1,661	58,049	1,964	-	15,697
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	3,113	20,069	-	1,661	58,049	1,964	-	15,697
Excess (deficiency) of receipts over disbursements	(3,113)	59	-	12,101	1,303	(1,964)	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,113)	59	-	12,101	1,303	(1,964)	-	-
Cash and investments - ending	\$ -	\$ 59	\$ -	\$ -	\$ (10,703)	\$ (1,964)	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	Title III, WIDA ELD 2014	Title III, English Proficiency	Title III, Part A, 2012-2013	Title III, Part A, 2013-2014	Title III, Part A, 2014-2015	Payroll	Clearing	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 13,191	\$ -	\$ -	\$ 181,224	\$ 55,192	\$ 10,033,345
Receipts:								
Local sources	-	-	-	-	-	-	-	13,306,985
Intermediate sources	-	-	-	-	-	-	-	394
State sources	-	-	-	-	-	-	-	24,131,706
Federal sources	-	36,137	-	55,342	-	-	-	2,892,986
Temporary loans	-	-	-	-	-	-	-	603,410
Interfund loans	-	-	-	-	-	-	-	66,000
Other	-	-	-	-	-	6,209,551	477,711	8,480,083
Total receipts	-	36,137	-	55,342	-	6,209,551	477,711	49,481,564
Disbursements:								
Current:								
Instruction	-	36,137	13,191	55,931	-	-	-	17,363,380
Support services	-	-	-	-	-	-	-	13,212,909
Noninstructional services	-	-	-	-	-	-	-	2,327,656
Facilities acquisition and construction	-	-	-	-	-	-	-	4,758,839
Debt services	-	-	-	-	-	-	-	4,603,872
Nonprogrammed charges	-	-	-	-	-	6,238,046	395,920	6,633,966
Interfund loans	-	-	-	-	-	-	-	66,000
Total disbursements	-	36,137	13,191	55,931	-	6,238,046	395,920	48,966,622
Excess (deficiency) of receipts over disbursements	-	-	(13,191)	(589)	-	(28,495)	81,791	514,942
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	1,425,000
Sale of capital assets	-	-	-	-	-	-	-	425
Transfers in	-	-	-	-	-	-	-	1,233,868
Transfers out	-	-	-	-	-	-	-	(1,233,868)
Total other financing sources (uses)	-	-	-	-	-	-	-	1,425,425
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(13,191)	(589)	-	(28,495)	81,791	1,940,367
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (589)	\$ -	\$ 152,729	\$ 136,983	\$ 11,973,712

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

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 1,586,054	\$ 2,400,973	\$ 181,834	\$ 1,748,220	\$ 471,544	\$ 185,784	\$ 2,340,418	\$ 57,725
Receipts:								
Local sources	337,732	4,129,730	321,232	2,952,203	1,238,150	210,801	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	24,026,967	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	6,525	-	-	-	8,356	-	-	-
Total receipts	<u>24,371,224</u>	<u>4,129,730</u>	<u>321,232</u>	<u>2,952,203</u>	<u>1,246,506</u>	<u>210,801</u>	<u>-</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	13,831,998	-	-	-	-	-	255,000	-
Support services	8,414,499	-	-	948,297	1,250,659	173,178	-	4,178
Noninstructional services	498,292	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	2,598,958	-	-	103,322	-
Debt services	-	3,905,750	313,659	248,108	355,302	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>22,744,789</u>	<u>3,905,750</u>	<u>313,659</u>	<u>3,795,363</u>	<u>1,605,961</u>	<u>173,178</u>	<u>358,322</u>	<u>4,178</u>
Excess (deficiency) of receipts over disbursements	<u>1,626,435</u>	<u>223,980</u>	<u>7,573</u>	<u>(843,160)</u>	<u>(359,455)</u>	<u>37,623</u>	<u>(358,322)</u>	<u>(4,178)</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	213	-	-	1,450	800	-	-	-
Transfers in	18,601	-	-	-	-	-	66,000	-
Transfers out	(35,135)	(395,470)	-	-	-	(66,000)	-	-
Total other financing sources (uses)	<u>(16,321)</u>	<u>(395,470)</u>	<u>-</u>	<u>1,450</u>	<u>800</u>	<u>(66,000)</u>	<u>66,000</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,610,114</u>	<u>(171,490)</u>	<u>7,573</u>	<u>(841,710)</u>	<u>(358,655)</u>	<u>(28,377)</u>	<u>(292,322)</u>	<u>(4,178)</u>
Cash and investments - ending	<u>\$ 3,196,168</u>	<u>\$ 2,229,483</u>	<u>\$ 189,407</u>	<u>\$ 906,510</u>	<u>\$ 112,889</u>	<u>\$ 157,407</u>	<u>\$ 2,048,096</u>	<u>\$ 53,547</u>

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

	GO Bonds Construction	Refunding Vision 2020	2013 General Obligation Bonds	School Lunch	Textbook Rental	Levy Excess	Joint Services and Supply - Special Education Cooperative	JESSE - Scholarship
Cash and investments - beginning	\$ -	\$ 873	\$ 382,940	\$ 1,048,164	\$ 18,991	\$ 97,837	\$ 268,615	\$ 2,372
Receipts:								
Local sources	-	-	-	637,397	303,375	-	2,196,334	155
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	17,914	163,934	-	188,434	-
Federal sources	-	-	-	1,351,440	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	68,379	-	11,624	300	-	-	-
Total receipts	-	68,379	-	2,018,375	467,609	-	2,384,768	155
Disbursements:								
Current:								
Instruction	-	-	-	-	7	-	1,191,243	-
Support services	-	-	10,000	-	592,471	-	1,060,454	-
Noninstructional services	-	-	-	1,993,915	-	-	-	-
Facilities acquisition and construction	-	69,252	235,799	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	17,937	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	69,252	245,799	2,011,852	592,478	-	2,251,697	-
Excess (deficiency) of receipts over disbursements	-	(873)	(245,799)	6,523	(124,869)	-	133,071	155
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	395,470	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	395,470	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(873)	(245,799)	6,523	270,601	-	133,071	155
Cash and investments - ending	\$ -	\$ -	\$ 137,141	\$ 1,054,687	\$ 289,592	\$ 97,837	\$ 401,686	\$ 2,527

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

	JESSE - Autism Resources	JESSE - Miscellaneous	JESSE - Building	NCAVC - Vocational/ CTE Program	Regional Service Center (NIESC)	NIESC - Facility Escrow	NIESC - Special Projects	NIESC - Vol/Distance Learning
Cash and investments - beginning	\$ 4,903	\$ (8,411)	\$ 147,621	\$ -	\$ 576,958	\$ 19,014	\$ (1,850)	\$ 45,985
Receipts:								
Local sources	721	-	-	150,068	463,584	-	1,892	213,572
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	475	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	313	6,595	-	127,080	27,027	-	-	-
Total receipts	1,034	6,595	-	277,148	491,086	-	1,892	213,572
Disbursements:								
Current:								
Instruction	1,417	(9,737)	24,112	173,621	-	-	-	-
Support services	-	1,199	-	-	473,309	14,233	29,809	188,178
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	25,706	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	1,417	(8,538)	49,818	173,621	473,309	14,233	29,809	188,178
Excess (deficiency) of receipts over disbursements	(383)	15,133	(49,818)	103,527	17,777	(14,233)	(27,917)	25,394
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	10,197	-	-	-
Transfers out	-	-	-	-	-	-	-	(2,197)
Total other financing sources (uses)	-	-	-	-	10,197	-	-	(2,197)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(383)	15,133	(49,818)	103,527	27,974	(14,233)	(27,917)	23,197
Cash and investments - ending	\$ 4,520	\$ 6,722	\$ 97,803	\$ 103,527	\$ 604,932	\$ 4,781	\$ (29,767)	\$ 69,182

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

	NIESC - E Learning Coach	RSC - Rainy Day	NIESC - School Nutritionist	NIESC - Cell Phone	NIESC - Prof Development	Educational License Plates	Alternative Education Grant	MCCF - LJH Robotics Club 2013-2014
Cash and investments - beginning	\$ 2,299	\$ -	\$ (60)	\$ -	\$ -	\$ 19	\$ -	\$ 6
Receipts:								
Local sources	55,864	-	73,500	-	-	-	-	-
Intermediate sources	-	-	-	-	-	281	-	-
State sources	-	-	-	-	-	-	45,560	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	135,000	-	63,474	74,408	-	-	-
Total receipts	<u>55,864</u>	<u>135,000</u>	<u>73,500</u>	<u>63,474</u>	<u>74,408</u>	<u>281</u>	<u>45,560</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	35,010	6
Support services	54,821	-	64,218	26,412	43,881	-	-	-
Noninstructional services	-	-	-	-	-	300	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>54,821</u>	<u>-</u>	<u>64,218</u>	<u>26,412</u>	<u>43,881</u>	<u>300</u>	<u>35,010</u>	<u>6</u>
Excess (deficiency) of receipts over disbursements	<u>1,043</u>	<u>135,000</u>	<u>9,282</u>	<u>37,062</u>	<u>30,527</u>	<u>(19)</u>	<u>10,550</u>	<u>(6)</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(8,000)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(8,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,043</u>	<u>135,000</u>	<u>1,282</u>	<u>37,062</u>	<u>30,527</u>	<u>(19)</u>	<u>10,550</u>	<u>(6)</u>
Cash and investments - ending	<u>\$ 3,342</u>	<u>\$ 135,000</u>	<u>\$ 1,222</u>	<u>\$ 37,062</u>	<u>\$ 30,527</u>	<u>\$ -</u>	<u>\$ 10,550</u>	<u>\$ -</u>

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

	Donation - US Granules/ Robotics	Promotion of Plymouth Signage	JEF - State Farm Award	MCCF - Dyslexia Training	RIV - MCCF 3M Robotics 2014-2015	JEF - MCCF 3M Robotics 2014-2015	Soccerplex Donations	JEF - MCCF Afterschool Program
Cash and investments - beginning	\$ 139	\$ 10,000	\$ 314	\$ 1,500	\$ -	\$ -	\$ 3,941	\$ 234
Receipts:								
Local sources	(5,000)	-	-	-	2,000	2,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	(5,000)	-	-	-	2,000	2,000	-	-
Disbursements:								
Current:								
Instruction	(4,872)	-	85	-	444	1,422	-	230
Support services	-	-	-	1,500	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	3,350	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	(4,872)	-	85	1,500	444	1,422	3,350	230
Excess (deficiency) of receipts over disbursements	(128)	-	(85)	(1,500)	1,556	578	(3,350)	(230)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(128)	-	(85)	(1,500)	1,556	578	(3,350)	(230)
Cash and investments - ending	\$ 11	\$ 10,000	\$ 229	\$ -	\$ 1,556	\$ 578	\$ 591	\$ 4

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

	AD ED - MCCF 2013	New Tech Donation	Project Lead the Way Donation	PHS - MCCF Robotics Grant	RIV - 3M Math Grant Donation	5 Star Donation	LJH - Fuel Up to Play 60 Grant	WAS - Cell Grant
Cash and investments - beginning	\$ (500)	\$ 207,418	\$ -	\$ 6,371	\$ 319	\$ -	\$ 142	\$ 59
Receipts:								
Local sources	500	57,692	27,810	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	1,059	-	-	-	-	-	-
Total receipts	500	58,751	27,810	-	-	-	-	-
Disbursements:								
Current:								
Instruction	-	59,582	10,017	6,371	186	-	142	59
Support services	-	5,511	15,108	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	65,093	25,125	6,371	186	-	142	59
Excess (deficiency) of receipts over disbursements	500	(6,342)	2,685	(6,371)	(186)	-	(142)	(59)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	500	(6,342)	2,685	(6,371)	(186)	-	(142)	(59)
Cash and investments - ending	\$ -	\$ 201,076	\$ 2,685	\$ -	\$ 133	\$ -	\$ -	\$ -

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

	Strings Grant	AD ED - Innovation Grant/Elkhart	AD ED - United Way (Testing)	Alumni Association	PHS - Drug Free MCLCC 2013	PHS - Drug Free MCLCC 2014	PHS - MCCF Drug Free Testing	MCCF - Countdown to Kdg 2015
Cash and investments - beginning	\$ (1,621)	\$ -	\$ 4,763	\$ 3,030	\$ -	\$ 2,055	\$ -	\$ -
Receipts:								
Local sources	11,952	-	6,047	687	-	-	3,500	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>11,952</u>	<u>-</u>	<u>6,047</u>	<u>687</u>	<u>-</u>	<u>-</u>	<u>3,500</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	11,222	-	731	-	-	-	-	3,100
Support services	-	-	2,704	2,135	-	2,055	1,053	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	600	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>11,222</u>	<u>-</u>	<u>3,435</u>	<u>2,735</u>	<u>-</u>	<u>2,055</u>	<u>1,053</u>	<u>3,100</u>
Excess (deficiency) of receipts over disbursements	<u>730</u>	<u>-</u>	<u>2,612</u>	<u>(2,048)</u>	<u>-</u>	<u>(2,055)</u>	<u>2,447</u>	<u>(3,100)</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>730</u>	<u>-</u>	<u>2,612</u>	<u>(2,048)</u>	<u>-</u>	<u>(2,055)</u>	<u>2,447</u>	<u>(3,100)</u>
Cash and investments - ending	<u>\$ (891)</u>	<u>\$ -</u>	<u>\$ 7,375</u>	<u>\$ 982</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,447</u>	<u>\$ (3,100)</u>

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

	LJH - Tobacco Prevention	LJH - Generation On - Hull	LJH - Generation On - Guy	PHS - Tobacco Survey 2014	High Ability Grant 2012-2013	High Ability Grant 2013-2014	High Ability Grant 2014-2015	Adult and Continuing Education 2013-2014
Cash and investments - beginning	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 37,644	\$ -	\$ 11,371
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	38,214	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	250	250	250	-	-	-	33,862
Total receipts	-	250	250	250	-	-	38,214	33,862
Disbursements:								
Current:								
Instruction	350	250	250	-	-	37,644	157	43,308
Support services	-	-	-	-	-	-	-	1,925
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	350	250	250	-	-	37,644	157	45,233
Excess (deficiency) of receipts over disbursements	(350)	-	-	250	-	(37,644)	38,057	(11,371)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(350)	-	-	250	-	(37,644)	38,057	(11,371)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ 38,057	\$ -

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

	Adult and Continuing Education 2014-2015	Medicaid Reimbursement	Secured Schools Safety Grant	Non-English Speaking 2013-2014	Non-English Speaking 2014-2015	School Technology - Sprint	JEF - Excellence in Performance	IDOE ELearning Admin Academy
Cash and investments - beginning	\$ -	\$ 3,311	\$ (21,469)	\$ 18,720	\$ -	\$ 41,162	\$ (7,390)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	20,291	50,000	-	37,652	4,191	7,388	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	97,181	-	-	-	-	-	-	-
Total receipts	97,181	20,291	50,000	-	37,652	4,191	7,388	-
Disbursements:								
Current:								
Instruction	59,623	-	-	18,720	35,598	-	(2)	-
Support services	66,747	-	51,427	-	480	6,210	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	1,154	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	126,370	-	51,427	18,720	36,078	7,364	(2)	-
Excess (deficiency) of receipts over disbursements	(29,189)	20,291	(1,427)	(18,720)	1,574	(3,173)	7,390	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	(18,601)	-	-	-	-	-	-
Total other financing sources (uses)	-	(18,601)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(29,189)	1,690	(1,427)	(18,720)	1,574	(3,173)	7,390	-
Cash and investments - ending	\$ (29,189)	\$ 5,001	\$ (22,896)	\$ -	\$ 1,574	\$ 37,989	\$ -	\$ -

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

	CIG - Classroom Innovation Grant	Excess PTRC Distributions	Project Lead the Way Grant	Title I, 2012-2013	Title I, 2013-2014	Title I, 2014-2015	Title I, Part D, 2012-2013	Title I, Part D, 2013-2014
Cash and investments - beginning	\$ (8,368)	\$ -	\$ -	\$ -	\$ (53,504)	\$ -	\$ (2,664)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	39,282	885	-	-	-	-	-	-
Federal sources	-	-	-	-	54,003	523,175	-	22,122
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>39,282</u>	<u>885</u>	<u>-</u>	<u>-</u>	<u>54,003</u>	<u>523,175</u>	<u>-</u>	<u>22,122</u>
Disbursements:								
Current:								
Instruction	-	-	-	-	-	588,822	(2,664)	19,759
Support services	30,914	-	-	-	-	65,065	-	2,363
Noninstructional services	-	-	-	-	499	5,434	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>30,914</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>499</u>	<u>659,321</u>	<u>(2,664)</u>	<u>22,122</u>
Excess (deficiency) of receipts over disbursements	<u>8,368</u>	<u>885</u>	<u>-</u>	<u>-</u>	<u>53,504</u>	<u>(136,146)</u>	<u>2,664</u>	<u>-</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	35,135	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,135</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>8,368</u>	<u>885</u>	<u>-</u>	<u>-</u>	<u>53,504</u>	<u>(101,011)</u>	<u>2,664</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 885</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (101,011)</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Title I, Part D, 2014-2015	Title I, Part C, 2012-2013	Title I, Part C, 2013-2014	Title I, Part C, 2014-2015	ADM - Special Ed, Part B (611) 2012-2013	ADM - Special Ed, Part B (611) 2013-2014	ADM - Special Ed, Part B (611) 2014-2015	Special Ed (611) Technical Assistance
Cash and investments - beginning	\$ -	\$ (36,239)	\$ (3,548)	\$ -	\$ -	\$ (146,188)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	11,889
Federal sources	-	36,417	55,042	7,492	174	146,188	611,185	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	36,417	55,042	7,492	174	146,188	611,185	11,889
Disbursements:								
Current:								
Instruction	2,698	-	22,026	294	-	-	341,058	-
Support services	-	-	21,157	8,791	174	-	334,520	11,889
Noninstructional services	-	178	8,311	710	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	2,698	178	51,494	9,795	174	-	675,578	11,889
Excess (deficiency) of receipts over disbursements	(2,698)	36,239	3,548	(2,303)	-	146,188	(64,393)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,698)	36,239	3,548	(2,303)	-	146,188	(64,393)	-
Cash and investments - ending	\$ (2,698)	\$ -	\$ -	\$ (2,303)	\$ -	\$ -	\$ (64,393)	\$ -

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

	ADM - Special Ed Preschool 2014-2016	ADM - Special Ed Preschool 2015-2017	Adult Basic Education 2012-2013	AD Ed Professional Development Stipend Certificate	Vocational & Technical Grant (Perkins)	Perkins Rural Grant	Medicaid Reimbursement - Federal	Adult Education WFD 2010-2011
Cash and investments - beginning	\$ (4,490)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,959	\$ 3,548
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	4,490	19,991	-	1,466	187,510	-	36,893	400
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	4,490	19,991	-	1,466	187,510	-	36,893	400
Disbursements:								
Current:								
Instruction	-	21,704	-	-	187,510	-	-	212
Support services	-	-	-	3,179	-	-	5,041	431
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	6,050	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	21,704	-	3,179	187,510	6,050	5,041	643
Excess (deficiency) of receipts over disbursements	4,490	(1,713)	-	(1,713)	-	(6,050)	31,852	(243)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,490	(1,713)	-	(1,713)	-	(6,050)	31,852	(243)
Cash and investments - ending	\$ -	\$ (1,713)	\$ -	\$ (1,713)	\$ -	\$ (6,050)	\$ 79,811	\$ 3,305

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

	Adult Education thru Elkhart	Adult Education ENL 2013-2014	Adult Education ENL 2014-2015	Title II, Part A, 2011-2013	Title II, Part A, 2012-2014	Title II, Part A, 2013-2015	Title II, Part A, 2014-2016	Title II, Part A, Regional Conference
Cash and investments - beginning	\$ -	\$ 59	\$ -	\$ -	\$ (10,703)	\$ (1,964)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	59,666	37,875	1,711	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	-	-	27,321	-	-	-	-	-
Total receipts	-	-	27,321	-	59,666	37,875	1,711	-
Disbursements:								
Current:								
Instruction	-	59	21,396	-	-	-	-	-
Support services	-	-	1,219	-	48,963	57,775	3,796	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	59	22,615	-	48,963	57,775	3,796	-
Excess (deficiency) of receipts over disbursements	-	(59)	4,706	-	10,703	(19,900)	(2,085)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(59)	4,706	-	10,703	(19,900)	(2,085)	-
Cash and investments - ending	\$ -	\$ -	\$ 4,706	\$ -	\$ -	\$ (21,864)	\$ (2,085)	\$ -

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

	Title III, WIDA ELD 2014	Title III, English Proficiency	Title III, Part A, 2012-2013	Title III, Part A, 2013-2014	Title III, Part A, 2014-2015	Payroll	Clearing	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (589)	\$ -	\$ 152,729	\$ 136,983	\$ 11,973,712
Receipts:								
Local sources	-	-	-	-	-	-	-	13,393,498
Intermediate sources	-	-	-	-	-	-	-	281
State sources	-	-	-	-	-	-	-	24,652,601
Federal sources	-	-	-	3,690	50,963	-	-	3,212,368
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other	1,539	-	-	-	-	5,952,759	261,273	6,904,825
Total receipts	1,539	-	-	3,690	50,963	5,952,759	261,273	48,163,573
Disbursements:								
Current:								
Instruction	-	-	-	-	53,193	-	-	17,043,361
Support services	1,539	-	-	3,101	2,223	-	-	14,108,791
Noninstructional services	-	-	-	-	-	-	-	2,507,639
Facilities acquisition and construction	-	-	-	-	-	-	-	3,043,591
Debt services	-	-	-	-	-	-	-	4,822,819
Nonprogrammed charges	-	-	-	-	-	6,035,253	134,419	6,188,209
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	1,539	-	-	3,101	55,416	6,035,253	134,419	47,714,410
Excess (deficiency) of receipts over disbursements	-	-	-	589	(4,453)	(82,494)	126,854	449,163
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	2,463
Transfers in	-	-	-	-	-	-	-	525,403
Transfers out	-	-	-	-	-	-	-	(525,403)
Total other financing sources (uses)	-	-	-	-	-	-	-	2,463
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	589	(4,453)	(82,494)	126,854	451,626
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (4,453)	\$ 70,235	\$ 263,837	\$ 12,425,338

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PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF LEASES AND DEBT
June 30, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Plymouth Vision 2020 School Building Corporation	Refunding of 2004 and 2005 Series Bonds	\$ 3,441,000	12/11/2012	7/15/2021
Plymouth Multischool Building Corporation	Major Construction Repairs	<u>19,103</u>	1/1/2011	1/1/2023
Total of annual lease payments		<u>\$ 3,460,103</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	Construction for New Tech Area		\$ 1,185,000	\$ 349,988
General obligation bonds	Security Improvements		1,350,000	95,705
General obligation bonds	Pension Bonds - Retirement Preference		1,700,000	317,558
Apple Finance Services	Upgrade Computer Equipment at Lincoln Junior High School		267,608	136,600
Apple Finance Services	Upgrade Computer Equipment at All Other Schools		<u>2,103,732</u>	<u>714,892</u>
Totals			<u>\$ 6,606,340</u>	<u>\$ 1,614,743</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF THE PLYMOUTH COMMUNITY SCHOOL
CORPORATION, MARSHALL COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the Plymouth Community School Corporation's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2013 to June 30, 2015. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

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

Basis for Qualified Opinion on the Child Nutrition Cluster

As described in items 2015-002 and 2015-004, in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding Equipment and Real Property Management and Program Income, 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.

Qualified Opinion on the Child Nutrition Cluster

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on the 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, 2013 to June 30, 2015.

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, 2013 to June 30, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

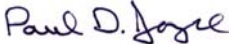
Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001, 2015-002, 2015-003, 2015-004, and 2015-005 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

March 3, 2016

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.

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2014 and 2015

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	Total Federal Awards Expended 06-30-14	Total Federal Awards Expended 06-30-15
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY 2014, FY 2015	\$ 211,245	\$ 249,376
National School Lunch Program		10.555	FY 2014, FY 2015	1,135,919	1,202,052
Summer Food Service Program for Children		10.559	FY 2014, FY 2015	<u>33,397</u>	<u>38,920</u>
Total - Department of Agriculture				<u>1,380,561</u>	<u>1,490,348</u>
<u>Environmental Protection Agency</u>					
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act					
Indoor Air Quality FY 2012 - 2013	Indiana State Department of Health	66.034	FY 2012-2013	-	320
<u>Department of Education</u>					
Adult Education - Basic Grants to States					
Adult Education	Indiana Department of Education	84.002	5104150P12State 5104	70,038	-
Leadership Grant			C1-5-AE-4-836	-	1,466
WFD Partners for Work			FY 2010-2011	-	400
Adult Ed - ENL thru Elkhart Schools	Elkhart Community Schools		FY 2012-2013	7,656	-
			FY 2013-2014	20,128	-
			FY 2014-2015	-	27,321
Total - Adult Education - Basic Grants to States				<u>97,822</u>	<u>29,187</u>
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010			
			13-5485	138,719	-
			14-5485	344,761	54,003
			15-5485	-	523,175
Total - Title I Grants to Local Educational Agencies				<u>483,480</u>	<u>577,178</u>
Migrant Education_State Grant Program	Indiana Department of Education	84.011			
			2012-2013	53,207	36,416
			2013-2014	2,852	55,042
			2014-2015	-	7,492
Total - Migrant Education_State Grant Program				<u>56,059</u>	<u>98,950</u>
Title I State Agency Program for Neglected and Delinquent Children and Youth	Indiana Department of Education	84.013			
			2012-2013, 2013-2014	46,429	22,122
<u>Special Education Cluster (IDEA)</u>					
Special Education_Grants to States	Indiana Department of Education	84.027			
			14213-032-PN01	-	174
			14214-032-PN01	624,511	146,188
			14215-032-PN01	-	611,185
			99914-032-TA1	5,911	11,889
Total - Special Education_Grants to States				<u>630,422</u>	<u>769,436</u>

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2014 and 2015
 (Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-14	Total Federal Awards Expended 06-30-15
<u>Department of Education (continued)</u>					
Special Education Cluster (IDEA) (continued)					
Special Education_Preschool Grants	Indiana Department of Education	84.173	45713-032-PN01	156,532	-
			45714-032-PN01	22,559	4,490
			45715-032-PN01	-	19,991
Total - Special Education_Preschool Grants				<u>179,091</u>	<u>24,481</u>
Total - Special Education Cluster (IDEA)				<u>809,513</u>	<u>793,917</u>
Career and Technical Education - Basic Grants to States	Culver Community School Corporation Indiana Department of Education	84.048	FY 2012 2014-2015	13,039	-
				-	187,510
Total - Career and Technical Education - Basic Grants to States				<u>13,039</u>	<u>187,510</u>
English Language Acquisition State Grants	Indiana Department of Education	84.365	01112-067-PN01	36,137	-
			01113-366-PN01	-	1,539
			01114-065-PN01	55,342	3,689
			01115-075-PN01	-	50,963
Total - English Language Acquisition State Grants				<u>91,479</u>	<u>56,191</u>
Improving Teacher Quality State Grants	Indiana Department of Education	84.367	FY 2011	13,762	-
			SY 2011-2013	59,352	59,666
			FY 2013	-	37,875
			FY 2014	-	1,711
			FY 2012	15,697	-
Total - Improving Teacher Quality State Grants				<u>88,811</u>	<u>99,252</u>
Total - Department of Education				<u>1,686,632</u>	<u>1,864,307</u>
<u>Department of Health and Human Services</u>					
Centers for Disease Control and Prevention_Investigations and Technical Assistance 2014 Tobacco Use & Prevention Awareness	Indiana State Department of Health	93.283	FY 2014	-	250
Total federal awards expended				<u>\$ 3,067,193</u>	<u>\$ 3,355,225</u>

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the School Corporation provided federal awards to subrecipients as follows for the years ended June 30, 2014 and 2015:

Program Title	Federal CFDA Number	2014	2015
Career and Technical Education - Basic Grants to States	84.048	\$ -	\$ 47,796

Note 3. Noncash Assistance

The School Corporation expended the following amount of noncash assistance for the years ending June 30, 2014 and 2015. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	2014	2015
National School Lunch Program	10.555	\$ 131,166	\$ 138,908

PLYMOUTH COMMUNITY 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?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified for all programs except the Child Nutrition Cluster, which was qualified.
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
84.010	Child Nutrition Cluster Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

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

No matters are reportable.

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2015-001 - CASH MANAGEMENT

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 Years: FY 2014, FY 2015
Pass-Through Entity: Indiana Department of Education

Internal Control

The School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the compliance requirements for Cash Management. An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the programs. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

The School Corporation has not designed or implemented adequate policies and procedures to ensure that the School Lunch fund monthly cash balances are limited to three months' average expenditures in compliance with Cash Management requirements. There is no oversight, review, or monitoring of the cash balances.

Compliance

The cash balance in the School Lunch fund exceeded three month average expenditures for all 24 months of the audit period. For the 2013-2014 school year, the three month average expenditures was \$444,653; the average monthly cash balance was \$954,597. For the 2014-2015 school year, the three month average expenditures was \$502,963; the average monthly cash balance was \$1,049,808.

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."

7 CFR 210.9(b) states in part:

"*Agreement.* Each school food authority approved to participate in the program shall enter into a written agreement with the State agency that may be amended as necessary. Nothing in the preceding sentence shall be construed to limit the ability of the State agency to suspend or terminate the agreement in accordance with §210.25. If a single State agency administers any combination of the Child Nutrition Programs, that State agency shall provide each school food

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

authority with a single agreement with respect to the operation of those programs. The agreement shall contain a statement to the effect that the 'School Food Authority and participating schools under its jurisdiction, shall comply with all provisions of 7 CFR parts 210 and 245.' This agreement shall provide that each school food authority shall, with respect to participating schools under its jurisdiction: . . .

- (2) Limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service or such other amount as may be approved in accordance with §210.19(a); . . ."

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and the Cash Management requirements. In addition, we recommended that the School Corporation comply with the Cash Management requirements.

FINDING 2015-002 - EQUIPMENT AND REAL PROPERTY MANAGEMENT

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 Years: FY 2014, FY 2015
Pass-Through Entity: Indiana Department of Education

Internal Control

The School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the compliance requirements for Equipment and Real Property Management. An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the programs. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

The School Corporation has not designed or implemented adequate policies and procedures to ensure that equipment purchased with federal program funds was properly recorded in the capital asset records. An oversight, review, or monitoring process has not been established.

Compliance

The School Corporation did not comply with the Equipment and Real Property Management requirements. Of the five items purchased with federal program funds, three could not be found on the Capital Asset Inventory. In addition, the School Corporation's inventory records did not adequately identify equipment acquired with federal funds.

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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."

7 CFR 3016.32(d) states in part:

"*Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated. . . ."

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements for Equipment and Real Property Management. In addition, we recommended that the School Corporation comply with the Equipment and Real Property Management requirements.

FINDING 2015-003 - ELIGIBILITY

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 Years: FY 2014, FY 2015

Pass-Through Entity: Indiana Department of Education

The School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the compliance requirements for Eligibility. An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the programs. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

The School Corporation has not designed or implemented adequate policies and procedures to ensure that determinations of eligibility for free and reduced price meals were accurate. There was no segregation of duties, such as an oversight, review, or approval process.

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."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and the Eligibility compliance requirements of the programs.

FINDING 2015-004 - PROGRAM INCOME

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 Years: FY 2014, FY 2015
Pass-Through Entity: Indiana Department of Education

Internal Controls

The School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the compliance requirements for Program Income. An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the programs. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The School Corporation has not designed or implemented adequate policies and procedures to ensure that program income was properly recorded. An oversight, review, or approval process has not been established.

Compliance

The School Corporation did not comply with the requirements for accounting for program income generated from the operation of the food service program. All monthly receipts from sales, as well as prepayments, were recorded directly in the School Lunch fund; prepayments were not recorded in a Prepaid Food fund.

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."

7 CFR 210.14(c) states:

"Financial assurances. The school food authority shall meet the requirements of the State agency for compliance with § 210.19(a) including any separation of records of nonprofit school food service from records of any other food service which may be operated by the school food authority as provided in paragraph (a) of this section."

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

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation's Management establish controls, including segregation of duties, related to the grant agreement and compliance requirements for Program Income. In addition, we recommended that the School Corporation comply with the Program Income requirements.

***FINDING 2015-005 - INTERNAL CONTROL OVER TITLE I
GRANTS TO LOCAL EDUCATIONAL AGENCIES***

Federal Agency: Department of Education
Federal Program: Title I Grants to Local Educational Agencies
CFDA Number: 84.010
Federal Award Number and Years: 13-5485, 14-5485, 15-5485
Pass-Through Entity: Indiana Department of Education

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the compliance requirements for Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Eligibility, Period of Availability, Reporting and Special Tests and Provisions - Comparability and Highly Qualified Teachers and Paraprofessionals. An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Availability

The School Corporation has designed adequate policies and procedures to ensure that expenditures paid were for an allowable activity, for an allowable cost or within the period of availability; however, the School Corporation did not properly implement the controls. There is no segregation of duties, such as an oversight, review, or approval process for some expenditures.

Cash Management and Reporting

The School Corporation has not designed or implemented adequate policies and procedures to ensure that the Annual Financial Reports and the reimbursement requests were accurate prior to submission. There is no segregation of duties, such as an oversight, review, or approval process.

Eligibility

The School Corporation has not designed or implemented adequate policies and procedures to ensure that the determination for eligibility was properly assessed for the audit period. For the 2013-2014 school year, the School Corporation operated a targeted assistance program. One person at each school was responsible for determining eligibility. For the 2014-2015 school year, the School Corporation operated a schoolwide program and eligibility was based on the Average Daily Membership (ADM) and poverty levels. One person was responsible for completing the application and including the ADM and poverty levels. There was no segregation of duties, such as an oversight, review, or approval process.

Special Test and Provisions - Comparability

The School Corporation has not designed or implemented adequate policies and procedures to ensure that the Comparability Reports were accurate prior to submission. There is no segregation of duties, such as an oversight, review, or approval process.

Special Test and Provisions - Highly Qualified Teachers and Paraprofessionals

The School Corporation has not designed or implemented adequate policies and procedures to ensure that the School Corporation hired highly qualified teachers and paraprofessionals. One employee was responsible for verifying compliance with highly qualified requirements without an oversight, review, or approval process.

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the School Corporation.

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

AUDITEE PREPARED DOCUMENT

The subsequent document was provided by management of the School Corporation. The document is presented as intended by the School Corporation.



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611 Berkley Street • Plymouth, IN 46563

Office of the Superintendent

CORRECTIVE ACTION PLAN

FINDING 2015-0001

Responsible Party: Kandi Tinkey
Responsible Party Phone No.: 574-936-3115

We will be presenting a plan to the school board for approval of expending the school lunch funds which includes upgrades to the equipment and facilities, in order to reduce the balance so it is in compliance with federal regulations.

Anticipated Completion Date: Present to school board by June of 2016

Kandi S. Tinkey

(Signature)

Business Manager

(Title)

March 3, 2016

(Date)



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Office of the Superintendent

CORRECTIVE ACTION PLAN

FINDING 2015-0002

Responsible Party: Kandi Tinkey
Responsible Party Phone No.: 574-936-3115

We have established new procedures, which includes a review of all invoices at time of payment for all purchases over \$5,000 per item, which will be processed into the fixed assets program, as well as an annual inventory review for building staff.

Anticipated Completion Date: Began January 2016, and will be continuous.

Kandi S. Tinkey

(Signature)

Business Manager

(Title)

March 3, 2016

(Date)



Administrative Office
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Office of the Superintendent

CORRECTIVE ACTION PLAN

FINDING 2015-0003

Responsible Party: Kandi Tinkey
Responsible Party Phone No.: 574-936-3115

We have already assigned the review of all free/reduced applications to an employee which is not involved with the initial application procedure. This employee is directed to acknowledge, by signature or initials, their review and report any discrepancies to the proper designated official.

Anticipated Completion Date: Began January 2016, and will be continuous.

Kandi S. Tinkey

(Signature)

Business Manager
(Title)

March 3, 2016
(Date)



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Office of the Superintendent

CORRECTIVE ACTION PLAN

FINDING 2015-0004

Responsible Party: Kandi Tinkey
Responsible Party Phone No.: 574-936-3115

The school corporation established a fund account (8440) in order to properly record prepaid lunch funds.

Anticipated Completion Date: Began July 1, 2015, and will be continuous.

Kandi S. Tinkey

(Signature)

Business Manager

(Title)

March 3, 2016

(Date)



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Office of the Superintendent

CORRECTIVE ACTION PLAN

FINDING 2015-005:

Internal Control over Title I, Part A Cluster

Responsible Party: Brooke Busse

Responsible Party Phone No.: 574-936-3115

Activities Allowable, Allowable Costs and Period of Availability:

We will continue to utilize the policies and procedures in place to ensure that expenditures paid were an allowable activity, allowable cost or within the period of availability. All expenditures require the approval/review of the Business Manager and Title I administrator. Signatures will be evidence of the approval/review.

Anticipated Completion Date: Began August 2015 and will be continuous.

Cash Management and Reporting:

Our Business Manager will continue to prepare the Annual Financial Report. Before submissions, the Title I Administrator will review the report. Once reviewed and signed by the Title I Administrator, our Business Manager will submit the report.

Anticipated Completion Date: Began August 2015 and will be continuous.

Eligibility:

We have five schools operating a School-wide Title I program. Eligibility is based on ADM and poverty levels. Our Data Director will continue to prepare the ADM report twice a year and each building will continue to input poverty data into NutriKids. When the Title I Administrator prepares the grant application, the Data Director will review and sign the eligibility data in the grant to ensure it is accurate.

Anticipated Completion Date: Begin January 2016 and will be continuous.

Comparability:

Title I Administrator will continue to prepare the Comparability Report. Before submission, the Data Manager will review the report. Once reviewed and signed by the Data Manager, our Title I Administrator will submit the report.

Anticipated Completion Date: Begin January 2016 and will be continuous.

Highly Qualified Teachers and Paraprofessionals:

Our Personnel & Benefits Coordinator will continue to verify compliance with highly qualified requirements of teachers and paraprofessionals. Our Executive Secretary will review the information to ensure it is accurate.

Anticipated Completion Date: Begin January 2016 and will be continuous.



(Signature)

Title I Administrator
(Title)

3/3/2016
(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/>.