

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

FINANCIAL STATEMENTS EXAMINATION REPORT
OF

SPECIAL SERVICES, JOHNSON COUNTY
AND SURROUNDING SCHOOLS
JOHNSON COUNTY, INDIANA

July 1, 2013 to June 30, 2016



FILED
04/18/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Accountant's Report.....	3
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	6-7
Notes to Financial Statements.....	8-12
Other Information - Unexamined:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	14-26
Schedule of Payables and Receivables.....	27
Schedule of Capital Assets.....	29
Other Reports.....	30

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Brenda J. Lippert	07-01-13 to 06-30-17
Executive Director	Dr. Pamela Wright Angela L. Balsley	07-01-13 to 06-30-14 07-01-14 to 06-30-17
President of the Governing Board	Dr. Paula Maurer Dr. Richard Arkanoff Dr. David Clendening Dr. Kent DeKoninck	07-01-13 to 06-30-14 07-01-14 to 06-30-15 07-01-15 to 06-30-16 07-01-16 to 06-30-17



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE SPECIAL SERVICES, JOHNSON COUNTY
AND SURROUNDING SCHOOLS, JOHNSON COUNTY, INDIANA

We have examined the accompanying financial statements of the Special Services, Johnson County and Surrounding Schools (School Corporation), for the period of July 1, 2013 to June 30, 2016. The School Corporation's management is responsible for the financial statements. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, the School Corporation prepares its financial statements 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 comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present, in conformity 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, 2016.

In our opinion, the financial statements referred to above present, 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, 2016, based on the prescribed basis of accounting described in Note 1.

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

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

March 21, 2017

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended June 30, 2014 and 2015

Fund	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
General	\$ 856,320	\$ 3,162,153	\$ 3,582,652	\$ (5,699)	\$ 430,122	\$ 2,480,713	\$ 2,510,201	\$ 97,826	\$ 498,460
Capital Projects	(35,605)	55,258	31,006	(11,312)	(22,665)	106,053	27,488	(40,534)	15,366
Transportation Operating	128,297	89,328	92,032	-	125,593	88,903	97,905	-	116,591
Transportation Bus Replacement	46,316	10,000	-	-	56,316	10,000	-	-	66,316
Clark-Pleasant Joint Services	44,374	32,766	39,168	51,120	89,092	16,970	60,818	-	45,244
Center Grove Joint Services	100,341	-	16,241	(17,366)	66,734	-	28,819	-	37,915
Edinburgh Joint Services	87,221	-	23,016	(1,387)	62,818	12,439	28,716	(3,870)	42,671
Franklin Joint Services	39,148	37,158	28,164	1,809	49,951	-	7,182	-	42,769
Greenwood Joint Services	33,551	-	-	(6,565)	26,986	-	29	9	26,966
Nineveh-Hensley-Jackson Joint Services	43,996	-	-	(6,951)	37,045	42,206	42,205	(9,689)	27,357
Flat Rock-Hawcreek Joint Services	27,457	-	1,457	1,018	27,018	-	1,112	-	25,906
Southwestern Cons Schools	11,328	29,095	21,409	(4,667)	14,347	29,917	26,894	(2,792)	14,578
FY 2015 General Non-Publ APC	-	-	-	-	-	358,019	299,621	(32,540)	25,858
FY 2016 General Non-Publ APC	-	-	-	-	-	-	3,884	32,540	28,656
SCIST - Insurance	2,365	66,826	66,701	-	2,490	69,813	69,714	-	2,589
ADTEC - ERATE	2,060	10,857	13,400	-	(483)	10,499	3,874	-	6,142
14212-033-PN01 IDEA	(1,407)	1,440	33	-	-	-	-	-	-
FP# 14213-033-PN01 CFDA 84.027	(203,203)	1,566,032	1,362,829	-	-	1,220	1,220	-	-
99914-033-TA01 Tech Assistance	-	61,863	63,604	-	(1,741)	55,745	55,632	-	(1,628)
14214-033-PN01 CFDA: 84.027	-	3,976,663	4,165,457	-	(188,794)	1,363,135	1,174,341	-	-
FP# 14215-033-PN01 CFDA 84.027	-	-	-	-	-	3,816,023	3,987,111	-	(171,088)
45714-033-PN01 CFDA:84.173	-	88,041	91,432	-	(3,391)	36,654	33,263	-	-
45715-033-PN01 CFDA:84.173	-	-	-	-	-	79,812	84,108	-	(4,296)
FP# 45713-033-PN01 Preschool	(395)	2,679	2,284	-	-	-	-	-	-
ISU EDS# A58-0-10DL-071	(17,160)	30,622	13,462	-	-	-	-	-	-
ISU EDS# A58-0-10DL-070	(6,006)	34,651	28,645	-	-	-	-	-	-
IN Partnership On Postsecondar 2013-2014	-	7,444	16,250	-	(8,806)	28,410	19,604	-	-
IN Partnership On Postsecondar 2014-2015	-	-	-	-	-	29,085	42,067	-	(12,982)
Payroll Withholdings	54,474	2,336,668	2,330,101	-	61,041	1,953,220	1,960,807	-	53,454
Totals	\$ 1,213,472	\$ 11,599,544	\$ 11,989,343	\$ -	\$ 823,673	\$ 10,588,836	\$ 10,566,615	\$ 40,950	\$ 886,844

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

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended June 30, 2016

Fund	Cash and Investments 07-01-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16
General	\$ 498,460	\$ 2,122,475	\$ 2,017,457	\$ 54,519	\$ 657,997
Capital Projects	15,366	92,248	14,733	(39,609)	53,272
Transportation Operating	116,591	8,551	117,658	41,561	49,045
Transportation Bus Replacement	66,316	120	24,875	(41,561)	-
Clark-Pleasant Joint Services	45,244	-	44,691	(552)	1
Center Grove Joint Services	37,915	41,149	48,884	-	30,180
Edinburgh Joint Services	42,671	12,439	2,373	(4,113)	48,624
Franklin Joint Services	42,769	11,242	44,292	-	9,719
Greenwood Joint Services	26,966	-	668	-	26,298
Nineveh-Hensley-Jackson Joint Services	27,357	-	-	(10,245)	17,112
Flat Rock-Hawcreek Joint Services	25,906	-	-	-	25,906
Southwestern Cons Schools	14,578	-	3,364	-	11,214
FY 2015 General Non-Publ APC	25,858	-	25,698	(160)	-
FY 2016 General Non-Publ APC	28,656	246,849	183,118	(45,347)	47,040
FY 2017 General Non-Publ APC	-	14,100	-	45,507	59,607
Miscellaneous Programs	-	1,500	1,500	-	-
Sertoma Club Donation 2015	-	5,000	-	-	5,000
SCIST - Insurance	2,589	71,258	71,252	-	2,595
ADTEC - ERATE	6,142	5,295	3,915	-	7,522
14216-031-PN01 CFDA#84.027	-	3,063,154	3,183,928	-	(120,774)
FP# 14213-033-PN01 CFDA 84.027	-	-	-	-	-
99914-033-TA01 Tech Assistance	(1,628)	6,723	5,095	-	-
14214-033-PN01 CFDA: 84.027	-	-	-	-	-
FP# 14215-033-PN01 CFDA 84.027	(171,088)	1,543,718	1,372,630	-	-
45714-033-PN01 CFDA:84.173	-	56	56	-	-
45715-033-PN01 CFDA:84.173	(4,296)	41,087	36,791	-	-
FP# 45713-033-PN01 Preschool	-	-	-	-	-
FP# 45716-031-PN01 CFDA 84.173	-	69,967	73,741	-	(3,774)
ISU EDS# A58-0-10DL-071	-	-	-	-	-
ISU EDS# A58-0-10DL-070	-	-	-	-	-
IN Partnership On Postsecondar 2013-2014	-	-	-	-	-
IN Partnership On Postsecondar 2014-2015	(12,982)	23,180	10,198	-	-
IN Partnership On Postsecondar 2015-2016	-	5,309	10,716	-	(5,407)
Payroll Withholdings	53,454	1,626,959	1,611,095	-	69,318
Totals	<u>\$ 886,844</u>	<u>\$ 9,012,379</u>	<u>\$ 8,908,728</u>	<u>\$ -</u>	<u>\$ 990,495</u>

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

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The School Corporation was established by an Interlocal Agreement, dated November 30, 1973. The School Corporation consists of six Johnson County school corporations, one Shelby County school corporation, and one Bartholomew County school corporation to provide a comprehensive program of special education for disabled children in Johnson and surrounding counties. The governing board is composed of the superintendent of each participating school corporation.

The accompanying financial statements present the financial information for the School Corporation.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

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

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

Other receipts. Amounts received from various sources, including, but not limited to, the following: return of petty cash, return of cash change, insurance claims for losses, sale of securities, and other receipts not listed in another category above.

E. Disbursements

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

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

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

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

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

Interfund loans. Amounts 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 statements. The aggregate other financing sources and uses include the following:

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

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

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

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
NOTES TO FINANCIAL STATEMENTS
(Continued)

G. Fund Accounting

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

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the School Corporation submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to July 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. Payment by Joint School Corporation Members

The Joint School Corporation members make General fund payments when an invoice is received from the School Corporation. Some school corporations pay when billed while other school corporations divide semiannual invoices into six monthly payments. The Capital Projects fund payments are usually paid in a timely manner after the School Corporation invoices the members in May and October. This revenue is reported as local sources on the Financial Statements.

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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

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

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
NOTES TO FINANCIAL STATEMENTS
(Continued)

authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 286-3544

Funding Policy and Annual Pension Cost

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

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. The Capital Projects fund had a deficit in cash of \$22,665 as of June 30, 2014, due to a participating school not remitting payment timely. The remainder of the funds with deficits in cash are the result of grant funds for which funding is on a reimbursement basis.

OTHER INFORMATION - UNEXAMINED

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

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

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

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014

	General	Capital Projects	Transportation Operating	Transportation Bus Replacement	Clark-Pleasant Joint Services	Center Grove Joint Services	Edinburgh Joint Services	Franklin Joint Services
Cash and investments - beginning	\$ 856,320	\$ (35,605)	\$ 128,297	\$ 46,316	\$ 44,374	\$ 100,341	\$ 87,221	\$ 39,148
Receipts:								
Local sources	2,884,775	55,258	89,328	10,000	32,766	-	-	37,158
State sources	263,303	-	-	-	-	-	-	-
Federal sources	14,075	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>3,162,153</u>	<u>55,258</u>	<u>89,328</u>	<u>10,000</u>	<u>32,766</u>	<u>-</u>	<u>-</u>	<u>37,158</u>
Disbursements:								
Instruction	633,586	-	-	-	3,229	1,693	5,679	20,943
Support services	2,525,685	9,856	92,032	-	35,939	14,548	17,337	7,221
Noninstructional services	414,781	-	-	-	-	-	-	-
Facilities acquisition and construction	8,600	21,150	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>3,582,652</u>	<u>31,006</u>	<u>92,032</u>	<u>-</u>	<u>39,168</u>	<u>16,241</u>	<u>23,016</u>	<u>28,164</u>
Excess (deficiency) of receipts over disbursements	<u>(420,499)</u>	<u>24,252</u>	<u>(2,704)</u>	<u>10,000</u>	<u>(6,402)</u>	<u>(16,241)</u>	<u>(23,016)</u>	<u>8,994</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	116,100	74,588	-	-	51,120	10,589	2,647	12,964
Transfers out	(121,799)	(85,900)	-	-	-	(27,955)	(4,034)	(11,155)
Total other financing sources (uses)	<u>(5,699)</u>	<u>(11,312)</u>	<u>-</u>	<u>-</u>	<u>51,120</u>	<u>(17,366)</u>	<u>(1,387)</u>	<u>1,809</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(426,198)</u>	<u>12,940</u>	<u>(2,704)</u>	<u>10,000</u>	<u>44,718</u>	<u>(33,607)</u>	<u>(24,403)</u>	<u>10,803</u>
Cash and investments - ending	<u>\$ 430,122</u>	<u>\$ (22,665)</u>	<u>\$ 125,593</u>	<u>\$ 56,316</u>	<u>\$ 89,092</u>	<u>\$ 66,734</u>	<u>\$ 62,818</u>	<u>\$ 49,951</u>

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	Greenwood Joint Services	Nineveh- Hensley- Jackson Joint Services	Flat Rock- Hawcreek Joint Services	Southwestern Cons Schools	FY 2015 General Non-Publ APC	FY 2016 General Non-Publ APC	SCIST - Insurance	ADTEC - ERATE
Cash and investments - beginning	\$ 33,551	\$ 43,996	\$ 27,457	\$ 11,328	\$ -	\$ -	\$ 2,365	\$ 2,060
Receipts:								
Local sources	-	-	-	29,095	-	-	66,826	10,857
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	29,095	-	-	66,826	10,857
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	1,457	21,409	-	-	66,701	13,400
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,457	21,409	-	-	66,701	13,400
Excess (deficiency) of receipts over disbursements	-	-	(1,457)	7,686	-	-	125	(2,543)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	9,597	2,444	1,018	1,222	-	-	-	-
Transfers out	(16,162)	(9,395)	-	(5,889)	-	-	-	-
Total other financing sources (uses)	(6,565)	(6,951)	1,018	(4,667)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,565)	(6,951)	(439)	3,019	-	-	125	(2,543)
Cash and investments - ending	\$ 26,986	\$ 37,045	\$ 27,018	\$ 14,347	\$ -	\$ -	\$ 2,490	\$ (483)

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	14212-033-PN01 IDEA	FP# 14213-033-PN01 CFDA 84.027	99914-033-TA01 Tech Assistance	14214-033-PN01 CFDA: 84.027	FP# 14215-033-PN01 CFDA 84.027	45714-033-PN01 CFDA:84.027	45715-033-PN01 CFDA:84.173
Cash and investments - beginning	\$ (1,407)	\$ (203,203)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	1,429	278	14,931	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	1,440	1,564,603	61,585	3,961,732	-	88,041	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,440</u>	<u>1,566,032</u>	<u>61,863</u>	<u>3,976,663</u>	<u>-</u>	<u>88,041</u>	<u>-</u>
Disbursements:							
Instruction	-	485,606	-	756,866	-	88,751	-
Support services	33	875,726	63,604	3,265,828	-	-	-
Noninstructional services	-	1,497	-	131,212	-	2,681	-
Facilities acquisition and construction	-	-	-	11,551	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>33</u>	<u>1,362,829</u>	<u>63,604</u>	<u>4,165,457</u>	<u>-</u>	<u>91,432</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,407</u>	<u>203,203</u>	<u>(1,741)</u>	<u>(188,794)</u>	<u>-</u>	<u>(3,391)</u>	<u>-</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,407</u>	<u>203,203</u>	<u>(1,741)</u>	<u>(188,794)</u>	<u>-</u>	<u>(3,391)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,741)</u>	<u>\$ (188,794)</u>	<u>\$ -</u>	<u>\$ (3,391)</u>	<u>\$ -</u>

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2014
 (Continued)

	FP# 45713-033-PN01 Preschool	ISU EDS# A58-0-10DL-071	ISU EDS# A58-0-10DL-070	IN Partnership On Postsecondar 2013-2014	IN Partnership On Postsecondar 2014-2015	Payroll Withholdings	Totals
Cash and investments - beginning	\$ (395)	\$ (17,160)	\$ (6,006)	\$ -	\$ -	\$ 54,474	\$ 1,213,472
Receipts:							
Local sources	-	-	-	-	-	-	3,232,701
State sources	-	-	-	-	-	-	263,303
Federal sources	2,679	30,622	34,651	7,444	-	-	5,766,872
Other receipts	-	-	-	-	-	2,336,668	2,336,668
Total receipts	2,679	30,622	34,651	7,444	-	2,336,668	11,599,544
Disbursements:							
Instruction	994	-	-	8,696	-	-	2,006,043
Support services	-	13,462	28,645	7,554	-	-	7,060,437
Noninstructional services	1,290	-	-	-	-	-	551,461
Facilities acquisition and construction	-	-	-	-	-	-	41,301
Interfund loans	-	-	-	-	-	2,330,101	2,330,101
Total disbursements	2,284	13,462	28,645	16,250	-	2,330,101	11,989,343
Excess (deficiency) of receipts over disbursements	395	17,160	6,006	(8,806)	-	6,567	(389,799)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	282,289
Transfers out	-	-	-	-	-	-	(282,289)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	395	17,160	6,006	(8,806)	-	6,567	(389,799)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (8,806)	\$ -	\$ 61,041	\$ 823,673

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015

	General	Capital Projects	Transportation Operating	Transportation Bus Replacement	Clark-Pleasant Joint Services	Center Grove Joint Services	Edinburgh Joint Services	Franklin Joint Services
Cash and investments - beginning	\$ 430,122	\$ (22,665)	\$ 125,593	\$ 56,316	\$ 89,092	\$ 66,734	\$ 62,818	\$ 49,951
Receipts:								
Local sources	2,217,410	106,053	85,107	10,000	16,970	-	12,439	-
State sources	263,303	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	3,796	-	-	-	-	-
Total receipts	<u>2,480,713</u>	<u>106,053</u>	<u>88,903</u>	<u>10,000</u>	<u>16,970</u>	<u>-</u>	<u>12,439</u>	<u>-</u>
Disbursements:								
Instruction	741,375	-	-	-	25,979	16,424	-	5,623
Support services	1,750,634	10,701	97,905	-	34,839	12,395	28,716	1,559
Noninstructional services	17,942	-	-	-	-	-	-	-
Facilities acquisition and construction	250	16,787	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>2,510,201</u>	<u>27,488</u>	<u>97,905</u>	<u>-</u>	<u>60,818</u>	<u>28,819</u>	<u>28,716</u>	<u>7,182</u>
Excess (deficiency) of receipts over disbursements	<u>(29,488)</u>	<u>78,565</u>	<u>(9,002)</u>	<u>10,000</u>	<u>(43,848)</u>	<u>(28,819)</u>	<u>(16,277)</u>	<u>(7,182)</u>
Other financing sources (uses):								
Sale of capital assets	40,950	-	-	-	-	-	-	-
Transfers in	115,586	16,350	-	-	-	-	-	-
Transfers out	<u>(58,710)</u>	<u>(56,884)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,870)</u>	<u>-</u>
Total other financing sources (uses)	<u>97,826</u>	<u>(40,534)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,870)</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>68,338</u>	<u>38,031</u>	<u>(9,002)</u>	<u>10,000</u>	<u>(43,848)</u>	<u>(28,819)</u>	<u>(20,147)</u>	<u>(7,182)</u>
Cash and investments - ending	<u>\$ 498,460</u>	<u>\$ 15,366</u>	<u>\$ 116,591</u>	<u>\$ 66,316</u>	<u>\$ 45,244</u>	<u>\$ 37,915</u>	<u>\$ 42,671</u>	<u>\$ 42,769</u>

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	Greenwood Joint Services	Nineveh- Hensley- Jackson Joint Services	Flat Rock- Hawcreek Joint Services	Southwestern Cons Schools	FY 2015 General Non-Publ APC	FY 2016 General Non-Publ APC	SCIST - Insurance	ADTEC - ERATE
Cash and investments - beginning	\$ 26,986	\$ 37,045	\$ 27,018	\$ 14,347	\$ -	\$ -	\$ 2,490	\$ (483)
Receipts:								
Local sources	-	42,206	-	29,917	358,019	-	69,813	10,499
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	42,206	-	29,917	358,019	-	69,813	10,499
Disbursements:								
Instruction	29	-	-	-	-	-	-	-
Support services	-	42,205	1,112	26,894	-	-	69,714	3,874
Noninstructional services	-	-	-	-	299,621	3,884	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	29	42,205	1,112	26,894	299,621	3,884	69,714	3,874
Excess (deficiency) of receipts over disbursements	(29)	1	(1,112)	3,023	58,398	(3,884)	99	6,625
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	9	-	-	-	-	32,540	-	-
Transfers out	-	(9,689)	-	(2,792)	(32,540)	-	-	-
Total other financing sources (uses)	9	(9,689)	-	(2,792)	(32,540)	32,540	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(20)	(9,688)	(1,112)	231	25,858	28,656	99	6,625
Cash and investments - ending	\$ 26,966	\$ 27,357	\$ 25,906	\$ 14,578	\$ 25,858	\$ 28,656	\$ 2,589	\$ 6,142

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	14212-033-PN01 IDEA	FP# 14213-033-PN01 CFDA 84.027	99914-033-TA01 Tech Assistance	14214-033-PN01 CFDA: 84.027	FP# 14215-033-PN01 CFDA 84.027	45714-033-PN01 CFDA:84.173	45715-033-PN01 CFDA:84.173
Cash and investments - beginning	\$ -	\$ -	\$ (1,741)	\$ (188,794)	\$ -	\$ (3,391)	\$ -
Receipts:							
Local sources	-	-	(178)	270	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	1,220	55,923	1,362,865	3,816,023	36,654	79,812
Other receipts	-	-	-	-	-	-	-
Total receipts	-	1,220	55,745	1,363,135	3,816,023	36,654	79,812
Disbursements:							
Instruction	-	-	-	152,667	578,046	33,079	84,108
Support services	-	1,220	55,632	994,027	3,244,740	-	-
Noninstructional services	-	-	-	9,012	154,669	184	-
Facilities acquisition and construction	-	-	-	18,635	9,656	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	1,220	55,632	1,174,341	3,987,111	33,263	84,108
Excess (deficiency) of receipts over disbursements	-	-	113	188,794	(171,088)	3,391	(4,296)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	113	188,794	(171,088)	3,391	(4,296)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,628)</u>	<u>\$ -</u>	<u>\$ (171,088)</u>	<u>\$ -</u>	<u>\$ (4,296)</u>

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2015
 (Continued)

	FP# 45713-033-PN01 Preschool	ISU EDS# A58-0-10DL-071	ISU EDS# A58-0-10DL-070	IN Partnership On Postsecondary 2013-2014	IN Partnership On Postsecondary 2014-2015	Payroll Withholdings	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (8,806)	\$ -	\$ 61,041	\$ 823,673
Receipts:							
Local sources	-	-	-	-	547	-	2,959,072
State sources	-	-	-	-	-	-	263,303
Federal sources	-	-	-	28,410	28,538	-	5,409,445
Other receipts	-	-	-	-	-	1,953,220	1,957,016
Total receipts	-	-	-	28,410	29,085	1,953,220	10,588,836
Disbursements:							
Instruction	-	-	-	18,929	33,685	-	1,689,944
Support services	-	-	-	675	8,382	-	6,385,224
Noninstructional services	-	-	-	-	-	-	485,312
Facilities acquisition and construction	-	-	-	-	-	-	45,328
Interfund loans	-	-	-	-	-	1,960,807	1,960,807
Total disbursements	-	-	-	19,604	42,067	1,960,807	10,566,615
Excess (deficiency) of receipts over disbursements	-	-	-	8,806	(12,982)	(7,587)	22,221
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	40,950
Transfers in	-	-	-	-	-	-	164,485
Transfers out	-	-	-	-	-	-	(164,485)
Total other financing sources (uses)	-	-	-	-	-	-	40,950
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	8,806	(12,982)	(7,587)	63,171
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (12,982)	\$ 53,454	\$ 886,844

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016

	General	Capital Projects	Transportation Operating	Transportation Bus Replacement	Clark-Pleasant Joint Services	Center Grove Joint Services	Edinburgh Joint Services
Cash and investments - beginning	\$ 498,460	\$ 15,366	\$ 116,591	\$ 66,316	\$ 45,244	\$ 37,915	\$ 42,671
Receipts:							
Local sources	1,816,462	92,248	-	120	-	41,149	12,439
State sources	306,013	-	8,051	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	500	-	-	-	-
Total receipts	<u>2,122,475</u>	<u>92,248</u>	<u>8,551</u>	<u>120</u>	<u>-</u>	<u>41,149</u>	<u>12,439</u>
Disbursements:							
Instruction	738,791	-	-	-	2,593	507	-
Support services	1,235,153	11,461	117,658	24,875	42,098	48,377	2,373
Noninstructional services	2,813	-	-	-	-	-	-
Facilities acquisition and construction	40,700	3,272	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>2,017,457</u>	<u>14,733</u>	<u>117,658</u>	<u>24,875</u>	<u>44,691</u>	<u>48,884</u>	<u>2,373</u>
Excess (deficiency) of receipts over disbursements	<u>105,018</u>	<u>77,515</u>	<u>(109,107)</u>	<u>(24,755)</u>	<u>(44,691)</u>	<u>(7,735)</u>	<u>10,066</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	122,816	14,910	41,561	-	-	-	-
Transfers out	<u>(68,297)</u>	<u>(54,519)</u>	<u>-</u>	<u>(41,561)</u>	<u>(552)</u>	<u>-</u>	<u>(4,113)</u>
Total other financing sources (uses)	<u>54,519</u>	<u>(39,609)</u>	<u>41,561</u>	<u>(41,561)</u>	<u>(552)</u>	<u>-</u>	<u>(4,113)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>159,537</u>	<u>37,906</u>	<u>(67,546)</u>	<u>(66,316)</u>	<u>(45,243)</u>	<u>(7,735)</u>	<u>5,953</u>
Cash and investments - ending	<u>\$ 657,997</u>	<u>\$ 53,272</u>	<u>\$ 49,045</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 30,180</u>	<u>\$ 48,624</u>

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	Franklin Joint Services	Greenwood Joint Services	Nineveh- Hensley- Jackson Joint Services	Flat Rock- Hawcreek Joint Services	Southwestern Cons Schools	FY 2015 General Non-Publ APC	FY 2016 General Non-Publ APC
Cash and investments - beginning	\$ 42,769	\$ 26,966	\$ 27,357	\$ 25,906	\$ 14,578	\$ 25,858	\$ 28,656
Receipts:							
Local sources	11,242	-	-	-	-	-	246,849
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>11,242</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>246,849</u>
Disbursements:							
Instruction	7,455	-	-	-	-	-	-
Support services	36,837	668	-	-	3,364	-	-
Noninstructional services	-	-	-	-	-	25,698	183,118
Facilities acquisition and construction	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>44,292</u>	<u>668</u>	<u>-</u>	<u>-</u>	<u>3,364</u>	<u>25,698</u>	<u>183,118</u>
Excess (deficiency) of receipts over disbursements	<u>(33,050)</u>	<u>(668)</u>	<u>-</u>	<u>-</u>	<u>(3,364)</u>	<u>(25,698)</u>	<u>63,731</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	160
Transfers out	-	-	(10,245)	-	-	(160)	(45,507)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(10,245)</u>	<u>-</u>	<u>-</u>	<u>(160)</u>	<u>(45,347)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(33,050)</u>	<u>(668)</u>	<u>(10,245)</u>	<u>-</u>	<u>(3,364)</u>	<u>(25,858)</u>	<u>18,384</u>
Cash and investments - ending	<u>\$ 9,719</u>	<u>\$ 26,298</u>	<u>\$ 17,112</u>	<u>\$ 25,906</u>	<u>\$ 11,214</u>	<u>\$ -</u>	<u>\$ 47,040</u>

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	FY 2017 General Non-Publ APC	Miscellaneous Programs	Sertoma Club Donation 2015	SCIST - Insurance	ADTEC - ERATE	14216-031-PN01 CFDA#84.027	FP# 14213-033-PN01 CFDA 84.027
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,589	\$ 6,142	\$ -	\$ -
Receipts:							
Local sources	14,100	1,500	5,000	71,258	5,295	14,315	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	3,048,839	-
Other receipts	-	-	-	-	-	-	-
Total receipts	14,100	1,500	5,000	71,258	5,295	3,063,154	-
Disbursements:							
Instruction	-	1,500	-	-	-	428,227	-
Support services	-	-	-	71,252	3,915	2,602,760	-
Noninstructional services	-	-	-	-	-	128,274	-
Facilities acquisition and construction	-	-	-	-	-	24,667	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	1,500	-	71,252	3,915	3,183,928	-
Excess (deficiency) of receipts over disbursements	14,100	-	5,000	6	1,380	(120,774)	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	45,507	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	45,507	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	59,607	-	5,000	6	1,380	(120,774)	-
Cash and investments - ending	<u>\$ 59,607</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 2,595</u>	<u>\$ 7,522</u>	<u>\$ (120,774)</u>	<u>\$ -</u>

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	99914-033-TA01 Tech Assistance	14214-033-PN01 CFDA: 84.027	FP# 14215-033-PN01 CFDA 84.027	45714-033-PN01 CFDA:84.173	45715-033-PN01 CFDA:84.173	FP# 45713-033-PN01 Preschool	FP# 45716-031-PN01 CFDA 84.173
Cash and investments - beginning	\$ (1,628)	\$ -	\$ (171,088)	\$ -	\$ (4,296)	\$ -	\$ -
Receipts:							
Local sources	-	-	275	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	6,723	-	1,543,443	56	41,087	-	69,967
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>6,723</u>	<u>-</u>	<u>1,543,718</u>	<u>56</u>	<u>41,087</u>	<u>-</u>	<u>69,967</u>
Disbursements:							
Instruction	-	-	225,510	-	21,220	-	63,581
Support services	5,095	-	1,138,098	-	15,571	-	8,779
Noninstructional services	-	-	6,657	56	-	-	1,381
Facilities acquisition and construction	-	-	2,365	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>5,095</u>	<u>-</u>	<u>1,372,630</u>	<u>56</u>	<u>36,791</u>	<u>-</u>	<u>73,741</u>
Excess (deficiency) of receipts over disbursements	<u>1,628</u>	<u>-</u>	<u>171,088</u>	<u>-</u>	<u>4,296</u>	<u>-</u>	<u>(3,774)</u>
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,628</u>	<u>-</u>	<u>171,088</u>	<u>-</u>	<u>4,296</u>	<u>-</u>	<u>(3,774)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,774)</u>

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended June 30, 2016
 (Continued)

	ISU EDS# A58-0-10DL-071	ISU EDS# A58-0-10DL-070	IN Partnership On Postsecondar 2013-2014	IN Partnership On Postsecondar 2014-2015	IN Partnership On Postsecondar 2015-2016	Payroll Withholdings	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (12,982)	\$ -	\$ 53,454	\$ 886,844
Receipts:							
Local sources	-	-	-	-	60	-	2,332,312
State sources	-	-	-	-	-	-	314,064
Federal sources	-	-	-	23,180	5,249	-	4,738,544
Other receipts	-	-	-	-	-	1,626,959	1,627,459
Total receipts	-	-	-	23,180	5,309	1,626,959	9,012,379
Disbursements:							
Instruction	-	-	-	3,418	6,584	-	1,499,386
Support services	-	-	-	6,780	4,132	-	5,379,246
Noninstructional services	-	-	-	-	-	-	347,997
Facilities acquisition and construction	-	-	-	-	-	-	71,004
Interfund loans	-	-	-	-	-	1,611,095	1,611,095
Total disbursements	-	-	-	10,198	10,716	1,611,095	8,908,728
Excess (deficiency) of receipts over disbursements	-	-	-	12,982	(5,407)	15,864	103,651
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	224,954
Transfers out	-	-	-	-	-	-	(224,954)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	12,982	(5,407)	15,864	103,651
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (5,407)	\$ 69,318	\$ 990,495

SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 250,989</u>	<u>\$ 129,954</u>

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SPECIAL SERVICES, JOHNSON COUNTY AND SURROUNDING SCHOOLS
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2016

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

	Ending Balance
Governmental activities:	
Land	\$ 42,000
Buildings	1,867,326
Improvements other than buildings	28,456
Machinery, equipment, and vehicles	311,902
Total governmental activities	2,249,684
Total capital assets	\$ 2,249,684

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/>.