

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION

DUBOIS COUNTY, INDIANA

July 1, 2015 to June 30, 2017



**FILED**  
06/25/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Tracy A. Troesch	07-01-15 to 12-31-18
Superintendent of Schools	Richard D. Allen	07-01-15 to 06-30-18
President of the School Board	Kent Uebelhor	07-01-15 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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**INDEPENDENT AUDITOR'S REPORT**

TO: THE OFFICIALS OF THE SOUTHEAST DUBOIS COUNTY  
SCHOOL CORPORATION, DUBOIS COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of the Southeast Dubois County School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2015 to June 30, 2017, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (Indiana Code 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2015 to June 30, 2017.


***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2015 to June 30, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

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

  
Paul D. Joyce, CPA  
State Examiner

June 4, 2018

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

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-15	Receipts	Disbursements		06-30-16	Receipts	Disbursements		
General	\$ 773,242	\$ 7,855,699	\$ 7,804,436	\$ 5,713	\$ 830,218	\$ 7,772,480	\$ 8,222,423	\$ 5,872	\$ 386,147
Debt Service	897,111	1,451,968	1,447,088	-	901,991	1,468,037	1,439,072	-	930,956
Retirement/Severance Bond Debt Service	208,137	285,732	345,643	49,003	197,229	236,986	347,544	-	86,671
Capital Projects	673,994	1,413,477	1,196,822	(250,000)	640,649	1,584,960	1,498,062	(223,539)	504,008
School Transportation	524,276	759,593	711,918	(100,000)	471,951	779,171	721,247	(100,000)	429,875
School Bus Replacement	120,431	172,526	56,465	(95,995)	140,497	188,367	99,000	(97,980)	131,884
Rainy Day	1,270,562	-	568,568	450,000	1,151,994	14,124	497,634	450,000	1,118,484
Retirement/Severance Bond	48,647	-	13,292	-	35,355	-	-	-	35,355
Construction	-	-	-	-	-	89,747	89,747	-	-
School Lunch	307,556	605,296	719,925	750	193,677	606,366	687,611	-	112,432
Textbook Rental	126,254	167,890	82,738	-	211,406	155,617	86,553	-	280,470
Self-Insurance	421,192	1,260,769	1,376,064	-	305,897	1,319,315	1,408,372	-	216,840
Levy Excess	49,003	-	-	(49,003)	-	-	-	-	-
Educational License Plates	5,443	131	-	-	5,574	169	-	-	5,743
Counseling	-	-	-	-	-	30,000	17,219	-	12,781
Walmart Foundation Grant	-	1,000	318	-	682	-	682	-	-
ONB Grant	-	5,000	5,000	-	-	1,000	1,000	-	-
Dollar General Store Literacy Grant	-	-	-	-	-	3,000	2,302	-	698
Coke Fund	13,882	-	13,882	-	-	14,038	13,399	-	639
Welborn Heroes Grant	-	-	-	-	-	800	649	-	151
Welborn Heroes Mini Grant	330	750	456	-	624	-	91	(533)	-
We Are Fit	-	15,348	9,172	-	6,176	8,278	7,970	533	7,017
Safe Schools Support	-	-	-	-	-	7,500	1,142	-	6,358
M.K. Ruhe Memorial Scholarship	37,177	1,777	500	-	38,454	15,525	500	-	53,479
M.K. Ruhe Athletic Award	3,509	14	70	-	3,453	42	70	-	3,425
R. Voges Memorial Scholarship	3,859	14	600	-	3,273	17	300	-	2,990
Blessinger Memorial Scholarship	2,010	-	-	-	2,010	-	400	-	1,610
C. Austin Memorial Scholarship	6,198	205	500	-	5,903	22	500	-	5,425
E.F. Buechler Memorial Scholarship	9,228	245	400	-	9,073	54	75	-	9,052
E.F. Buechler Athletic	14,816	74	74	-	14,816	64	64	-	14,816
PSC Scholarship	500	1,000	1,500	-	-	1,000	1,000	-	-
Eric Helming Memorial Scholarship	500	500	500	-	500	-	500	-	-
E.F. Buechler Facility	49,668	228	-	-	49,896	319	-	-	50,215
Southeast Dubois County Endowment	25,489	30,579	30,257	-	25,811	35,527	22,778	-	38,560
Ferdinand Elementary Endowment	10,314	41	-	-	10,355	68	-	-	10,423
Forest Park Endowment	8,128	32	-	-	8,160	5,055	-	-	13,215
At Risk Grant	415	-	-	-	415	-	-	-	415
Formative Assessment	-	9,408	9,408	-	-	12,379	12,379	-	-
Preschool Parent Funded	8,895	122,952	111,607	-	20,240	135,034	115,010	-	40,264
High Ability Grant	-	30,630	30,630	-	-	30,438	30,438	-	-
Drug Free Communities	-	1,000	1,000	-	-	1,000	1,000	-	-
Medicaid Reimbursement	2,085	3,014	-	(2,870)	2,229	5,588	-	(5,872)	1,945
Secured Schools Safety Grant	(5,800)	23,152	24,925	-	(7,573)	17,186	9,613	-	-
Non-English Speaking Programs 13-14	-	2,557	2,505	-	52	-	52	-	-
Non-English Speaking Programs 14-15	-	-	-	-	-	3,000	3,000	-	-
School Technology	1,929	8,724	8,409	-	2,244	10,628	8,724	-	4,148
Career and Technical Performance Grant	-	-	-	-	-	9,929	8,839	-	1,090
Performance Based Awards	2,843	-	-	(2,843)	-	-	-	-	-
Title I	-	46,762	51,857	-	(5,095)	7,307	2,212	-	-
ECIA Title I	(1,233)	3,640	2,407	-	-	39,518	39,632	-	(114)
Medicaid Reimbursement - Federal	37,660	11,876	2,812	-	46,724	18,224	3,281	-	61,667
Improving Teacher Quality, No Child Left, Title II, Part A	-	28,262	28,262	-	-	-	-	-	-
Title II, Part A	-	-	-	-	-	24,943	27,010	-	(2,067)
Cash Change	-	800	800	-	-	800	800	-	-
Petty Cash	35	-	-	-	35	-	-	-	35
Payroll Clearing	8,574	695,264	692,644	-	11,194	163,404	165,109	-	9,489
School Lunch Clearing Account - Student Balances	14,545	359,328	359,288	-	14,585	371,575	371,768	-	14,392
School Lunch Clearing	-	841,226	841,226	-	-	934,154	934,154	-	-
<b>Totals</b>	<b>\$ 5,681,404</b>	<b>\$ 16,218,483</b>	<b>\$ 16,553,968</b>	<b>\$ 4,755</b>	<b>\$ 5,350,674</b>	<b>\$ 16,122,755</b>	<b>\$ 16,900,927</b>	<b>\$ 28,481</b>	<b>\$ 4,600,983</b>

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

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

*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.

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

*E. Disbursements*

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

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

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

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

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

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

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

*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 statement. The aggregate other financing sources and uses include the following:

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

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 Plan**

*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

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of grant expenditure reimbursements not being received by the end of the fiscal years.

**Note 8. Holding Corporations**

The School Corporation has entered into a capital lease with Southeast Dubois School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor also refunded the 2004 General Obligation Pension Bonds as part of this financing. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years ending June 30, 2016 and 2017, totaled \$1,074,000 and \$1,066,000, respectively.

The School Corporation has entered into a capital lease with Southeast Dubois Co. Jr/Sr High School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years ending June 30, 2016 and 2017, totaled \$632,000 and \$631,000, respectively.

**Note 9. Other Postemployment Benefits**

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

**Note 10. Combined Funds**

The Cafeteria Payroll Clearing, ECA Wages, and Fringe Benefit Clearing funds were reported individually in the prior financial statement, but were combined into the Payroll Clearing fund for the current financial statement.

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 11. Restatements**

For the year ended June 30, 2016, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the School Corporation. The restatement is due to the Southern Indiana School Trust balance no longer being a part of the School Corporation's Self-Insurance fund. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of June 30, 2015	Prior Period Adjustment	Balance as of July 1, 2015
Self-Insurance	\$ 1,093,153	\$ (671,961)	\$ 421,192

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#### OTHER INFORMATION - UNAUDITED

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

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

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

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

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day
Cash and investments - beginning	\$ 773,242	\$ 897,111	\$ 208,137	\$ 673,994	\$ 524,276	\$ 120,431	\$ 1,270,562
Receipts:							
Local sources	114,753	1,451,968	285,732	1,407,023	752,541	172,526	-
Intermediate sources	124	-	-	-	-	-	-
State sources	7,740,022	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	800	-	-	6,454	7,052	-	-
Total receipts	7,855,699	1,451,968	285,732	1,413,477	759,593	172,526	-
Disbursements:							
Instruction	5,433,349	-	-	-	-	-	122,667
Support services	2,071,541	-	-	930,932	711,918	56,465	160,578
Noninstructional services	299,546	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	265,890	-	-	285,323
Debt services	-	1,447,088	345,643	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	7,804,436	1,447,088	345,643	1,196,822	711,918	56,465	568,568
Excess (deficiency) of receipts over disbursements	51,263	4,880	(59,911)	216,655	47,675	116,061	(568,568)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	4,005	-
Transfers in	5,713	13,558	52,383	5,644	3,089	694	450,000
Transfers out	-	(13,558)	(3,380)	(255,644)	(103,089)	(100,694)	-
Total other financing sources (uses)	5,713	-	49,003	(250,000)	(100,000)	(95,995)	450,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	56,976	4,880	(10,908)	(33,345)	(52,325)	20,066	(118,568)
Cash and investments - ending	\$ 830,218	\$ 901,991	\$ 197,229	\$ 640,649	\$ 471,951	\$ 140,497	\$ 1,151,994

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

	Retirement/ Severance Bond	Construction	School Lunch	Textbook Rental	Self- Insurance	Levy Excess	Educational License Plates
Cash and investments - beginning	\$ 48,647	\$ -	\$ 307,556	\$ 126,254	\$ 421,192	\$ 49,003	\$ 5,443
Receipts:							
Local sources	-	-	374,662	131,466	1,260,769	-	-
Intermediate sources	-	-	-	-	-	-	131
State sources	-	-	13,734	36,424	-	-	-
Federal sources	-	-	216,900	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	605,296	167,890	1,260,769	-	131
Disbursements:							
Instruction	11,848	-	-	-	-	-	-
Support services	1,444	-	68,893	82,738	457,179	-	-
Noninstructional services	-	-	651,032	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	668,885	-	-
Interfund loans	-	-	-	-	250,000	-	-
Total disbursements	13,292	-	719,925	82,738	1,376,064	-	-
Excess (deficiency) of receipts over disbursements	(13,292)	-	(114,629)	85,152	(115,295)	-	131
Other financing sources (uses):							
Sale of capital assets	-	-	750	-	-	-	-
Transfers in	-	-	-	-	-	26,363	-
Transfers out	-	-	-	-	-	(75,366)	-
Total other financing sources (uses)	-	-	750	-	-	(49,003)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(13,292)	-	(113,879)	85,152	(115,295)	(49,003)	131
Cash and investments - ending	\$ 35,355	\$ -	\$ 193,677	\$ 211,406	\$ 305,897	\$ -	\$ 5,574

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	Counseling	Walmart Foundation Grant	ONB Grant	Dollar General Store Literacy Grant	Coke Fund	Welborn Heroes Grant	Welborn Heroes Mini Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 13,882	\$ -	\$ 330
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	1,000	5,000	-	-	-	750
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	1,000	5,000	-	-	-	750
Disbursements:							
Instruction	-	-	2,042	-	139	-	-
Support services	-	318	-	-	7,029	-	-
Noninstructional services	-	-	-	-	515	-	456
Facilities acquisition and construction	-	-	2,958	-	6,199	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	318	5,000	-	13,882	-	456
Excess (deficiency) of receipts over disbursements	-	682	-	-	(13,882)	-	294
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	-	682	-	-	(13,882)	-	294
Cash and investments - ending	\$ -	\$ 682	\$ -	\$ -	\$ -	\$ -	\$ 624

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 For the Year Ended June 30, 2016

	<u>We Are Fit</u>	<u>Safe Schools Support</u>	<u>M.K. Ruhe Memorial Scholarship</u>	<u>M.K. Ruhe Athletic Award</u>	<u>R. Vogues Memorial Scholarship</u>	<u>Blessinger Memorial Scholarship</u>	<u>C. Austin Memorial Scholarship</u>
Cash and investments - beginning	\$ -	\$ -	\$ 37,177	\$ 3,509	\$ 3,859	\$ 2,010	\$ 6,198
Receipts:							
Local sources	3,098	-	747	14	14	-	205
Intermediate sources	12,250	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	1,030	-	-	-	-
Total receipts	<u>15,348</u>	<u>-</u>	<u>1,777</u>	<u>14</u>	<u>14</u>	<u>-</u>	<u>205</u>
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	9,172	-	-	70	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	500	-	600	-	500
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>9,172</u>	<u>-</u>	<u>500</u>	<u>70</u>	<u>600</u>	<u>-</u>	<u>500</u>
Excess (deficiency) of receipts over disbursements	<u>6,176</u>	<u>-</u>	<u>1,277</u>	<u>(56)</u>	<u>(586)</u>	<u>-</u>	<u>(295)</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>6,176</u>	<u>-</u>	<u>1,277</u>	<u>(56)</u>	<u>(586)</u>	<u>-</u>	<u>(295)</u>
Cash and investments - ending	<u>\$ 6,176</u>	<u>\$ -</u>	<u>\$ 38,454</u>	<u>\$ 3,453</u>	<u>\$ 3,273</u>	<u>\$ 2,010</u>	<u>\$ 5,903</u>

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	E.F. Buechler Memorial Scholarship	E.F. Buechler Athletic	PSC Scholarship	Eric Helming Memorial Scholarship	E.F. Buechler Facility	Southeast Dubois County Endowment	Ferdinand Elementary Endowment
Cash and investments - beginning	\$ 9,228	\$ 14,816	\$ 500	\$ 500	\$ 49,668	\$ 25,489	\$ 10,314
Receipts:							
Local sources	245	74	1,000	500	228	30,579	41
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	245	74	1,000	500	228	30,579	41
Disbursements:							
Instruction	-	-	-	-	-	27,321	-
Support services	-	-	-	-	-	21	-
Noninstructional services	-	74	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	2,915	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	400	-	1,500	500	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	400	74	1,500	500	-	30,257	-
Excess (deficiency) of receipts over disbursements	(155)	-	(500)	-	228	322	41
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	(155)	-	(500)	-	228	322	41
Cash and investments - ending	\$ 9,073	\$ 14,816	\$ -	\$ 500	\$ 49,896	\$ 25,811	\$ 10,355

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	Forest Park Endowment	At Risk Grant	Formative Assessment	Preschool Parent Funded	High Ability Grant	Drug Free Communities
Cash and investments - beginning	\$ 8,128	\$ 415	\$ -	\$ 8,895	\$ -	\$ -
Receipts:						
Local sources	32	-	-	122,952	-	-
Intermediate sources	-	-	-	-	-	1,000
State sources	-	-	9,408	-	30,630	-
Federal sources	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>32</u>	<u>-</u>	<u>9,408</u>	<u>122,952</u>	<u>30,630</u>	<u>1,000</u>
Disbursements:						
Instruction	-	-	9,408	109,378	30,630	-
Support services	-	-	-	2,229	-	1,000
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>9,408</u>	<u>111,607</u>	<u>30,630</u>	<u>1,000</u>
Excess (deficiency) of receipts over disbursements	<u>32</u>	<u>-</u>	<u>-</u>	<u>11,345</u>	<u>-</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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>32</u>	<u>-</u>	<u>-</u>	<u>11,345</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,160</u>	<u>\$ 415</u>	<u>\$ -</u>	<u>\$ 20,240</u>	<u>\$ -</u>	<u>\$ -</u>

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
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	Medicaid Reimbursement	Secured Schools Safety Grant	Non-English Speaking Programs 13-14	Non-English Speaking Programs 14-15	School Technology	Career and Technical Performance Grant
Cash and investments - beginning	\$ 2,085	\$ (5,800)	\$ -	\$ -	\$ 1,929	\$ -
Receipts:						
Local sources	-	-	-	-	2,244	-
Intermediate sources	-	-	-	-	-	-
State sources	3,014	23,152	2,557	-	6,480	-
Federal sources	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,014</u>	<u>23,152</u>	<u>2,557</u>	<u>-</u>	<u>8,724</u>	<u>-</u>
Disbursements:						
Instruction	-	-	1,222	-	-	-
Support services	-	-	1,283	-	8,409	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	24,925	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>24,925</u>	<u>2,505</u>	<u>-</u>	<u>8,409</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,014</u>	<u>(1,773)</u>	<u>52</u>	<u>-</u>	<u>315</u>	<u>-</u>
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(2,870)	-	-	-	-	-
Total other financing sources (uses)	<u>(2,870)</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>144</u>	<u>(1,773)</u>	<u>52</u>	<u>-</u>	<u>315</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,229</u>	<u>\$ (7,573)</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ 2,244</u>	<u>\$ -</u>

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	Performance Based Awards	Title I	ECIA Title I	Medicaid Reimbursement - Federal	Improving Teacher Quality, No Child Left, Title II, Part A	Title II, Part A
Cash and investments - beginning	\$ 2,843	\$ -	\$ (1,233)	\$ 37,660	\$ -	\$ -
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	46,762	3,640	11,876	28,262	-
Other receipts	-	-	-	-	-	-
Total receipts	-	46,762	3,640	11,876	28,262	-
Disbursements:						
Instruction	-	51,857	2,407	-	28,262	-
Support services	-	-	-	2,812	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	-	51,857	2,407	2,812	28,262	-
Excess (deficiency) of receipts over disbursements	-	(5,095)	1,233	9,064	-	-
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(2,843)	-	-	-	-	-
Total other financing sources (uses)	(2,843)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,843)	(5,095)	1,233	9,064	-	-
Cash and investments - ending	\$ -	\$ (5,095)	\$ -	\$ 46,724	\$ -	\$ -

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	Cash Change	Petty Cash	Payroll Clearing	School Lunch Clearing Account - Student Balances	School Lunch Clearing	Totals
Cash and investments - beginning	\$ -	\$ 35	\$ 8,574	\$ 14,545	\$ -	\$ 5,681,404
Receipts:						
Local sources	-	-	-	-	-	6,113,413
Intermediate sources	-	-	-	-	-	20,255
State sources	-	-	-	-	-	7,865,421
Federal sources	-	-	-	-	-	307,440
Other receipts	800	-	695,264	359,328	841,226	1,911,954
Total receipts	800	-	695,264	359,328	841,226	16,218,483
Disbursements:						
Instruction	-	-	-	-	-	5,830,530
Support services	-	-	-	-	-	4,564,789
Noninstructional services	-	-	-	-	-	960,865
Facilities acquisition and construction	-	-	-	-	-	588,210
Debt services	-	-	-	-	-	1,792,731
Nonprogrammed charges	800	-	692,644	359,288	841,226	2,566,843
Interfund loans	-	-	-	-	-	250,000
Total disbursements	800	-	692,644	359,288	841,226	16,553,968
Excess (deficiency) of receipts over disbursements	-	-	2,620	40	-	(335,485)
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	4,755
Transfers in	-	-	-	-	-	557,444
Transfers out	-	-	-	-	-	(557,444)
Total other financing sources (uses)	-	-	-	-	-	4,755
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	2,620	40	-	(330,730)
Cash and investments - ending	\$ -	\$ 35	\$ 11,194	\$ 14,585	\$ -	\$ 5,350,674

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	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day
Cash and investments - beginning	\$ 830,218	\$ 901,991	\$ 197,229	\$ 640,649	\$ 471,951	\$ 140,497	\$ 1,151,994
Receipts:							
Local sources	120,578	1,468,037	236,986	1,582,818	779,171	188,367	14,124
Intermediate sources	124	-	-	-	-	-	-
State sources	7,650,978	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	800	-	-	2,142	-	-	-
Total receipts	7,772,480	1,468,037	236,986	1,584,960	779,171	188,367	14,124
Disbursements:							
Instruction	5,721,412	-	-	-	-	-	465,845
Support services	2,210,901	-	-	955,692	721,247	99,000	17,664
Noninstructional services	290,110	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	535,639	-	-	14,125
Debt services	-	1,439,072	347,544	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	6,731	-	-	-
Total disbursements	8,222,423	1,439,072	347,544	1,498,062	721,247	99,000	497,634
Excess (deficiency) of receipts over disbursements	(449,943)	28,965	(110,558)	86,898	57,924	89,367	(483,510)
Other financing sources (uses):							
Sale of capital assets	-	-	-	26,461	-	2,020	-
Transfers in	5,872	35,796	5,668	31,032	16,745	4,057	450,000
Transfers out	-	(35,796)	(5,668)	(281,032)	(116,745)	(104,057)	-
Total other financing sources (uses)	5,872	-	-	(223,539)	(100,000)	(97,980)	450,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(444,071)	28,965	(110,558)	(136,641)	(42,076)	(8,613)	(33,510)
Cash and investments - ending	\$ 386,147	\$ 930,956	\$ 86,671	\$ 504,008	\$ 429,875	\$ 131,884	\$ 1,118,484

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	Retirement/ Severance Bond	Construction	School Lunch	Textbook Rental	Self- Insurance	Levy Excess	Educational License Plates
Cash and investments - beginning	\$ 35,355	\$ -	\$ 193,677	\$ 211,406	\$ 305,897	\$ -	\$ 5,574
Receipts:							
Local sources	-	83,016	376,223	117,844	1,319,315	-	-
Intermediate sources	-	-	-	-	-	-	169
State sources	-	-	13,920	37,773	-	-	-
Federal sources	-	-	216,223	-	-	-	-
Interfund loans	-	6,731	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	89,747	606,366	155,617	1,319,315	-	169
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	78,268	86,553	(1)	-	-
Noninstructional services	-	-	609,343	-	-	-	-
Facilities acquisition and construction	-	89,747	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	1,408,373	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	89,747	687,611	86,553	1,408,372	-	-
Excess (deficiency) of receipts over disbursements	-	-	(81,245)	69,064	(89,057)	-	169
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	93,297	-
Transfers out	-	-	-	-	-	(93,297)	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(81,245)	69,064	(89,057)	-	169
Cash and investments - ending	\$ 35,355	\$ -	\$ 112,432	\$ 280,470	\$ 216,840	\$ -	\$ 5,743

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	Counseling	Walmart Foundation Grant	ONB Grant	Dollar General Store Literacy Grant	Coke Fund	Welborn Heroes Grant	Welborn Heroes Mini Grant
Cash and investments - beginning	\$ -	\$ 682	\$ -	\$ -	\$ -	\$ -	\$ 624
Receipts:							
Local sources	30,000	-	-	-	14,038	-	-
Intermediate sources	-	-	1,000	3,000	-	800	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	30,000	-	1,000	3,000	14,038	800	-
Disbursements:							
Instruction	-	-	-	643	6,158	-	-
Support services	17,219	682	-	1,659	3,139	-	-
Noninstructional services	-	-	-	-	2,487	649	91
Facilities acquisition and construction	-	-	1,000	-	1,115	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	500	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	17,219	682	1,000	2,302	13,399	649	91
Excess (deficiency) of receipts over disbursements	12,781	(682)	-	698	639	151	(91)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(533)
Total other financing sources (uses)	-	-	-	-	-	-	(533)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,781	(682)	-	698	639	151	(624)
Cash and investments - ending	\$ 12,781	\$ -	\$ -	\$ 698	\$ 639	\$ 151	\$ -

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

	We Are Fit	Safe Schools Support	M.K. Ruhe Memorial Scholarship	M.K. Ruhe Athletic Award	R. Vogues Memorial Scholarship	Blessinger Memorial Scholarship	C. Austin Memorial Scholarship
Cash and investments - beginning	\$ 6,176	\$ -	\$ 38,454	\$ 3,453	\$ 3,273	\$ 2,010	\$ 5,903
Receipts:							
Local sources	8,278	-	825	42	17	-	22
Intermediate sources	-	7,500	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	14,700	-	-	-	-
Total receipts	8,278	7,500	15,525	42	17	-	22
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	7,970	-	-	70	-	-	-
Facilities acquisition and construction	-	1,142	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	500	-	300	400	500
Interfund loans	-	-	-	-	-	-	-
Total disbursements	7,970	1,142	500	70	300	400	500
Excess (deficiency) of receipts over disbursements	308	6,358	15,025	(28)	(283)	(400)	(478)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	533	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	533	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	841	6,358	15,025	(28)	(283)	(400)	(478)
Cash and investments - ending	\$ 7,017	\$ 6,358	\$ 53,479	\$ 3,425	\$ 2,990	\$ 1,610	\$ 5,425

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2017

	E.F. Buechler Memorial Scholarship	E.F. Buechler Athletic	PSC Scholarship	Eric Helming Memorial Scholarship	E.F. Buechler Facility	Southeast Dubois County Endowment	Ferdinand Elementary Endowment
Cash and investments - beginning	\$ 9,073	\$ 14,816	\$ -	\$ 500	\$ 49,896	\$ 25,811	\$ 10,355
Receipts:							
Local sources	54	64	1,000	-	319	35,527	68
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	54	64	1,000	-	319	35,527	68
Disbursements:							
Instruction	-	-	-	-	-	10,852	-
Support services	-	-	-	-	-	706	-
Noninstructional services	-	64	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	11,220	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	75	-	1,000	500	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	75	64	1,000	500	-	22,778	-
Excess (deficiency) of receipts over disbursements	(21)	-	-	(500)	319	12,749	68
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	(21)	-	-	(500)	319	12,749	68
Cash and investments - ending	\$ 9,052	\$ 14,816	\$ -	\$ -	\$ 50,215	\$ 38,560	\$ 10,423

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

	Forest Park Endowment	At Risk Grant	Formative Assessment	Preschool Parent Funded	High Ability Grant	Drug Free Communities
Cash and investments - beginning	\$ 8,160	\$ 415	\$ -	\$ 20,240	\$ -	\$ -
Receipts:						
Local sources	5,055	-	-	135,034	-	-
Intermediate sources	-	-	-	-	-	1,000
State sources	-	-	12,379	-	30,438	-
Federal sources	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	5,055	-	12,379	135,034	30,438	1,000
Disbursements:						
Instruction	-	-	12,379	115,010	30,438	-
Support services	-	-	-	-	-	1,000
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	-	-	12,379	115,010	30,438	1,000
Excess (deficiency) of receipts over disbursements	5,055	-	-	20,024	-	-
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	5,055	-	-	20,024	-	-
Cash and investments - ending	\$ 13,215	\$ 415	\$ -	\$ 40,264	\$ -	\$ -

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

	Medicaid Reimbursement	Secured Schools Safety Grant	Non-English Speaking Programs 13-14	Non-English Speaking Programs 14-15	School Technology	Career and Technical Performance Grant
Cash and investments - beginning	\$ 2,229	\$ (7,573)	\$ 52	\$ -	\$ 2,244	\$ -
Receipts:						
Local sources	-	-	-	-	2,160	-
Intermediate sources	-	-	-	-	-	-
State sources	5,588	17,186	-	3,000	8,468	9,929
Federal sources	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	5,588	17,186	-	3,000	10,628	9,929
Disbursements:						
Instruction	-	-	52	2,287	-	8,839
Support services	-	-	-	713	8,724	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	9,613	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	-	9,613	52	3,000	8,724	8,839
Excess (deficiency) of receipts over disbursements	5,588	7,573	(52)	-	1,904	1,090
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(5,872)	-	-	-	-	-
Total other financing sources (uses)	(5,872)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(284)	7,573	(52)	-	1,904	1,090
Cash and investments - ending	\$ 1,945	\$ -	\$ -	\$ -	\$ 4,148	\$ 1,090

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2017

	Performance Based Awards	Title I	ECIA Title I	Medicaid Reimbursement - Federal	Improving Teacher Quality, No Child Left, Title II, Part A	Title II, Part A
Cash and investments - beginning	\$ -	\$ (5,095)	\$ -	\$ 46,724	\$ -	\$ -
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	7,307	39,518	18,224	-	24,943
Interfund loans	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	7,307	39,518	18,224	-	24,943
Disbursements:						
Instruction	-	2,212	39,632	-	-	27,010
Support services	-	-	-	3,281	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	-	2,212	39,632	3,281	-	27,010
Excess (deficiency) of receipts over disbursements	-	5,095	(114)	14,943	-	(2,067)
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	-	5,095	(114)	14,943	-	(2,067)
Cash and investments - ending	\$ -	\$ -	\$ (114)	\$ 61,667	\$ -	\$ (2,067)

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

	Cash Change	Petty Cash	Payroll Clearing	School Lunch Clearing Account - Student Balances	School Lunch Clearing	Totals
Cash and investments - beginning	\$ -	\$ 35	\$ 11,194	\$ 14,585	\$ -	\$ 5,350,674
Receipts:						
Local sources	-	-	-	-	-	6,518,982
Intermediate sources	-	-	-	-	-	13,593
State sources	-	-	-	-	-	7,789,659
Federal sources	-	-	-	-	-	306,215
Interfund loans	-	-	-	-	-	6,731
Other receipts	800	-	163,404	371,575	934,154	1,487,575
Total receipts	800	-	163,404	371,575	934,154	16,122,755
Disbursements:						
Instruction	-	-	-	-	-	6,442,769
Support services	-	-	-	-	-	4,206,447
Noninstructional services	-	-	-	-	-	910,784
Facilities acquisition and construction	-	-	-	-	-	663,601
Debt services	-	-	-	-	-	1,786,616
Nonprogrammed charges	800	-	165,109	371,768	934,154	2,883,979
Interfund loans	-	-	-	-	-	6,731
Total disbursements	800	-	165,109	371,768	934,154	16,900,927
Excess (deficiency) of receipts over disbursements	-	-	(1,705)	(193)	-	(778,172)
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	28,481
Transfers in	-	-	-	-	-	643,000
Transfers out	-	-	-	-	-	(643,000)
Total other financing sources (uses)	-	-	-	-	-	28,481
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(1,705)	(193)	-	(749,691)
Cash and investments - ending	\$ -	\$ 35	\$ 9,489	\$ 14,392	\$ -	\$ 4,600,983

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SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
SCHEDULE OF PAYABLES AND RECEIVABLES  
June 30, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 189,307</u>	<u>\$ -</u>

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Southeast Dubois School Building Corporation	Construction of Cedar Crest/Remodeling of Pine Ridge Elementary/ Pension Debt	\$ 1,134,000	1/15/2013	1/15/2025
Southeast Dubois Co. Jr/Sr High School Building Corporation	Remodeling of Forest Park Jr/Sr High	<u>741,000</u>	7/1/2009	1/15/2028
Total governmental activities		<u>1,875,000</u>		
Total of annual lease payments		<u><u>\$ 1,875,000</u></u>		

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2017

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

	Ending Balance
Governmental activities:	
Land	\$ 1,753,157
Infrastructure	488,407
Buildings	46,720,263
Improvements other than buildings	529,242
Machinery, equipment, and vehicles	<u>2,018,185</u>
Total governmental activities	<u>51,509,254</u>
Total capital assets	<u>\$ 51,509,254</u>

#### OTHER REPORTS

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