

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

BLUE RIVER CAREER PROGRAMS

SHELBY COUNTY, INDIANA

July 1, 2012 to June 30, 2017



**FILED**  
02/14/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Sandy Hensley	07-01-12 to 06-30-19
Director	Steve Shaw	07-01-12 to 06-30-19
President of the School Board	David Finkel	07-01-12 to 06-30-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE BLUE RIVER CAREER PROGRAMS, SHELBY COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Blue River Career Programs (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2012 to June 30, 2017, and the related notes to the financial statements as listed in the Table of Contents.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 their 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 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 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 statements referred to above do 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, 2012 to June 30, 2017.


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

In our opinion, the financial statements 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, 2012 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 statements. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, 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 auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

December 18, 2018

## 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.

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BLUE RIVER CAREER PROGRAMS  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2013 and 2014

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	07-01-12	Receipts	Disbursements	06-30-13	Receipts	Disbursements	
Construction	\$ 742	\$ -	\$ -	\$ 742	\$ -	\$ -	\$ 742
Joint Services and Supply - Area Vocational School	533,746	1,200,781	1,244,933	489,594	1,290,417	1,308,368	471,643
BRCP Capital Projects	266,044	141,991	154,537	253,498	203,436	181,442	275,492
PMI/BRF Grants	2,213	13,002	2,916	12,299	11,353	18,690	4,962
Cuskaden Grants	572	100	-	672	100	772	-
Education to Industry	-	-	-	-	60,000	40,000	20,000
Adult Literacy	1,825	535	-	2,360	816	99	3,077
DOE Professional Development Grant	15	-	15	-	-	-	-
State ABE 2013-2014	-	-	-	-	133,407	147,440	(14,033)
Class Projects General	15,859	1,210	6,596	10,473	3,651	7,156	6,968
Class Projects Building Trades	120,306	1,026	23,372	97,960	93	16,572	81,481
Class Projects Auto Collision	6,591	6,220	4,630	8,181	6,592	8,130	6,643
EMERGE Project	59,641	43,473	57,890	45,224	57,080	46,956	55,348
State ABE 2011-2012	(15,419)	23,921	8,502	-	-	-	-
State ABE 2012-2013	-	133,600	167,059	(33,459)	33,798	339	-
Federal ABE 2013-2014	-	-	-	-	34,868	66,472	(31,604)
Federal ABE 2011-2012	(6,784)	8,512	1,728	-	-	-	-
Federal ABE 2012-2013	-	16,785	65,162	(48,377)	61,234	12,857	-
Perkins 2013-2014	-	-	-	-	61,575	83,814	(22,239)
Perkins 2011-2012	(26,679)	32,414	5,735	-	-	-	-
Perkins 2012-2013	-	74,657	85,178	(10,521)	17,620	7,099	-
Payroll Withholding	889	268,599	268,592	896	301,916	303,034	(222)
<b>Totals</b>	<b>\$ 959,561</b>	<b>\$ 1,966,826</b>	<b>\$ 2,096,845</b>	<b>\$ 829,542</b>	<b>\$ 2,277,956</b>	<b>\$ 2,249,240</b>	<b>\$ 858,258</b>

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

BLUE RIVER CAREER PROGRAMS  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2015 and 2016

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-14	Receipts	Disbursements		06-30-15	Receipts	Disbursements		
Construction	\$ 742	\$ -	\$ 112,306	\$ 202,000	\$ 90,436	\$ 160,928	\$ 400,769	\$ 149,405	\$ -
Joint Services and Supply - Area Vocational School	471,643	1,529,089	1,295,730	(100,000)	605,002	1,373,493	1,330,222	(149,405)	498,868
BRCP Capital Projects	275,492	295,779	202,663	(102,000)	266,608	170,933	119,829	-	317,712
PMI/BRF Grants	4,962	643	5,205	-	400	674	422	-	652
Cuskaden Grants	-	113	-	-	113	130	-	-	243
Education to Industry	20,000	59,680	46,912	-	32,768	50,181	56,601	-	26,348
Adult HSE TASC Education	-	-	-	-	-	14,596	8,537	-	6,059
Adult Literacy	3,077	816	-	-	3,893	500	1,529	-	2,864
Adult Training Programs	-	-	-	-	-	33,565	22,297	-	11,268
ABE Professional Development Grant	-	1,401	2,791	-	(1,390)	1,615	225	-	-
State ABE 2015-2016	-	-	-	-	-	241,636	249,888	-	(8,252)
State ABE 2013-2014	(14,033)	22,917	8,884	-	-	-	-	-	-
State ABE 2014-2015	-	163,977	171,645	-	(7,668)	11,023	3,355	-	-
Class Projects General	6,968	3,896	4,583	-	6,281	2,898	1,524	-	7,655
Class Projects Building Trades	81,481	-	22,149	-	59,332	73,350	8,090	-	124,592
Class Projects Auto Collision	6,643	-	2,000	-	4,643	4,021	5,233	-	3,431
EMERGE Project	-	18,847	12,623	-	6,224	43,600	29,289	-	20,535
Adult and Continuing Education	55,348	54,783	52,028	-	58,103	3,796	13,449	-	48,450
ABE Micro Grant 2014	-	5,000	5,000	-	-	-	-	-	-
Federal ABE 2013-2014	(31,604)	47,012	15,408	-	-	-	-	-	-
Federal ABE 2014-2015	-	68,708	127,659	-	(58,951)	91,517	32,566	-	-
Federal ABE 2015-2016	-	-	-	-	-	41,226	88,563	-	(47,337)
Perkins 2013-2014	(22,239)	27,631	5,392	-	-	-	-	-	-
Perkins 2014-2015	-	64,927	74,860	-	(9,933)	15,723	5,790	-	-
Perkins 2015-2016	-	-	-	-	-	59,467	75,916	-	(16,449)
Payroll Withholding	(222)	290,976	290,049	-	705	300,842	300,654	-	893
Totals	<u>\$ 858,258</u>	<u>\$ 2,656,195</u>	<u>\$ 2,457,887</u>	<u>\$ -</u>	<u>\$ 1,056,566</u>	<u>\$ 2,695,714</u>	<u>\$ 2,754,748</u>	<u>\$ -</u>	<u>\$ 997,532</u>

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

BLUE RIVER CAREER PROGRAMS  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended June 30, 2017

Fund	Cash and Investments 07-01-16	Receipts	Disbursements	Cash and Investments 06-30-17
Joint Services and Supply - Area Vocational School	\$ 498,868	\$ 1,395,914	\$ 1,415,859	\$ 478,923
BRCP Capital Projects	317,712	268,906	258,904	327,714
Facility Maintenance (SCS)	-	38,601	34,436	4,165
PMI/BRF Grants	652	30,683	26,145	5,190
Cuskaden Grants	243	149	-	392
Education to Industry	26,348	30,430	23,843	32,935
Adult HSE TASC Education	6,059	9,846	10,843	5,062
Adult Literacy	2,864	400	1,173	2,091
Adult Training Programs	11,268	12,775	11,928	12,115
State ABE 2015-2016	(8,252)	8,364	112	-
State ABE 2016-2017	-	289,285	297,383	(8,098)
Class Projects General	7,655	3,614	3,634	7,635
Class Projects Building Trades	124,592	2,552	898	126,246
Class Projects Auto Collision	3,431	2,595	675	5,351
EMERGE Project	20,535	42,100	26,923	35,712
Adult and Continuing Education	48,450	3,500	-	51,950
Federal ABE 2015-2016	(47,337)	86,103	38,766	-
Federal ABE 2016-2017	-	16,384	96,811	(80,427)
Rural Schools Grant Perkins	-	99,999	124,914	(24,915)
Perkins 2015-2016	(16,449)	20,384	3,935	-
Perkins 2016-2017	-	65,463	74,819	(9,356)
Payroll Withholding	893	334,831	334,635	1,089
Totals	<u>\$ 997,532</u>	<u>\$ 2,762,878</u>	<u>\$ 2,786,636</u>	<u>\$ 973,774</u>

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

BLUE RIVER CAREER PROGRAMS  
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 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 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.

*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.

BLUE RIVER CAREER PROGRAMS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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.

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

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

*F. Other Financing Sources and Uses*

Other financing sources and uses are presented in the aggregate on the face of the financial statements. The aggregate other financing sources and uses include the following:

*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.

BLUE RIVER CAREER PROGRAMS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**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.

**Note 3. 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 4. 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 5. 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.

BLUE RIVER CAREER PROGRAMS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

*Funding Policy and Annual Pension Cost*

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

**B. Teachers' Retirement Fund**

*Plan Description*

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

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

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

*Funding Policy and Annual Pension Cost*

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

BLUE RIVER CAREER PROGRAMS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 6. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of reimbursable grants. Expenses are paid out by the School Corporation, then submitted to the appropriate state agency for reimbursement. Reimbursements were not received in full by June 30 of the respective fiscal years.

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

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

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BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2013

	Construction	Joint Services and Supply - Area Vocational School	BRCP Capital Projects	PMI/BRF Grants	Cuskaden Grants	Education to Industry	Adult Literacy	DOE Professional Development Grant
Cash and investments - beginning	\$ 742	\$ 533,746	\$ 266,044	\$ 2,213	\$ 572	\$ -	\$ 1,825	\$ 15
Receipts:								
Local sources	-	1,190,570	137,498	13,002	100	-	535	-
State sources	-	9,890	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	321	4,493	-	-	-	-	-
Total receipts	-	1,200,781	141,991	13,002	100	-	535	-
Disbursements:								
Instruction	-	803,134	-	2,916	-	-	-	-
Support services	-	441,799	30,588	-	-	-	-	15
Facilities acquisition and construction	-	-	123,949	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	1,244,933	154,537	2,916	-	-	-	15
Excess (deficiency) of receipts over disbursements	-	(44,152)	(12,546)	10,086	100	-	535	(15)
Cash and investments - ending	\$ 742	\$ 489,594	\$ 253,498	\$ 12,299	\$ 672	\$ -	\$ 2,360	\$ -

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2013

	State ABE 2013-2014	Class Projects General	Class Projects Building Trades	Class Projects Auto Collision	EMERGE Project	State ABE 2011-2012	State ABE 2012-2013	Federal ABE 2013-2014
Cash and investments - beginning	\$ -	\$ 15,859	\$ 120,306	\$ 6,591	\$ 59,641	\$ (15,419)	\$ -	\$ -
Receipts:								
Local sources	-	1,210	1,026	6,220	43,473	-	-	-
State sources	-	-	-	-	-	23,921	133,600	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	1,210	1,026	6,220	43,473	23,921	133,600	-
Disbursements:								
Instruction	-	6,596	23,372	4,630	57,517	8,502	157,490	-
Support services	-	-	-	-	373	-	9,569	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	6,596	23,372	4,630	57,890	8,502	167,059	-
Excess (deficiency) of receipts over disbursements	-	(5,386)	(22,346)	1,590	(14,417)	15,419	(33,459)	-
Cash and investments - ending	\$ -	\$ 10,473	\$ 97,960	\$ 8,181	\$ 45,224	\$ -	\$ (33,459)	\$ -

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2013

	Federal ABE 2011-2012	Federal ABE 2012-2013	Perkins 2013-2014	Perkins 2011-2012	Perkins 2012-2013	Payroll Withholding	Totals
Cash and investments - beginning	\$ (6,784)	\$ -	\$ -	\$ (26,679)	\$ -	\$ 889	\$ 959,561
Receipts:							
Local sources	-	-	-	-	-	-	1,393,634
State sources	-	-	-	-	-	-	167,411
Federal sources	8,512	16,785	-	32,414	74,657	-	132,368
Other receipts	-	-	-	-	-	268,599	273,413
Total receipts	8,512	16,785	-	32,414	74,657	268,599	1,966,826
Disbursements:							
Instruction	1,728	61,889	-	-	60,529	-	1,188,303
Support services	-	3,273	-	5,735	24,649	-	516,001
Facilities acquisition and construction	-	-	-	-	-	-	123,949
Nonprogrammed charges	-	-	-	-	-	268,592	268,592
Total disbursements	1,728	65,162	-	5,735	85,178	268,592	2,096,845
Excess (deficiency) of receipts over disbursements	6,784	(48,377)	-	26,679	(10,521)	7	(130,019)
Cash and investments - ending	\$ -	\$ (48,377)	\$ -	\$ -	\$ (10,521)	\$ 896	\$ 829,542

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2014

	Construction	Joint Services and Supply - Area Vocational School	BRCP Capital Projects	PMI/BRF Grants	Cuskaden Grants	Education to Industry	Adult Literacy	DOE Professional Development Grant
Cash and investments - beginning	\$ 742	\$ 489,594	\$ 253,498	\$ 12,299	\$ 672	\$ -	\$ 2,360	\$ -
Receipts:								
Local sources	-	1,280,531	184,354	11,353	100	60,000	816	-
State sources	-	9,886	14,798	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	4,284	-	-	-	-	-
Total receipts	-	1,290,417	203,436	11,353	100	60,000	816	-
Disbursements:								
Instruction	-	857,426	-	14,258	772	-	99	-
Support services	-	450,942	42,441	4,432	-	40,000	-	-
Facilities acquisition and construction	-	-	139,001	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	1,308,368	181,442	18,690	772	40,000	99	-
Excess (deficiency) of receipts over disbursements	-	(17,951)	21,994	(7,337)	(672)	20,000	717	-
Cash and investments - ending	\$ 742	\$ 471,643	\$ 275,492	\$ 4,962	\$ -	\$ 20,000	\$ 3,077	\$ -

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2014

	State ABE 2013-2014	Class Projects General	Class Projects Building Trades	Class Projects Auto Collision	EMERGE Project	State ABE 2011-2012	State ABE 2012-2013	Federal ABE 2013-2014
Cash and investments - beginning	\$ -	\$ 10,473	\$ 97,960	\$ 8,181	\$ 45,224	\$ -	\$ (33,459)	\$ -
Receipts:								
Local sources	-	3,651	93	6,592	57,080	-	-	55
State sources	133,407	-	-	-	-	-	33,798	-
Federal sources	-	-	-	-	-	-	-	34,813
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>133,407</u>	<u>3,651</u>	<u>93</u>	<u>6,592</u>	<u>57,080</u>	<u>-</u>	<u>33,798</u>	<u>34,868</u>
Disbursements:								
Instruction	132,594	7,156	16,572	8,130	46,955	-	-	59,904
Support services	14,846	-	-	-	1	-	339	6,568
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>147,440</u>	<u>7,156</u>	<u>16,572</u>	<u>8,130</u>	<u>46,956</u>	<u>-</u>	<u>339</u>	<u>66,472</u>
Excess (deficiency) of receipts over disbursements	<u>(14,033)</u>	<u>(3,505)</u>	<u>(16,479)</u>	<u>(1,538)</u>	<u>10,124</u>	<u>-</u>	<u>33,459</u>	<u>(31,604)</u>
Cash and investments - ending	<u>\$ (14,033)</u>	<u>\$ 6,968</u>	<u>\$ 81,481</u>	<u>\$ 6,643</u>	<u>\$ 55,348</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (31,604)</u>

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2014

	Federal ABE 2011-2012	Federal ABE 2012-2013	Perkins 2013-2014	Perkins 2011-2012	Perkins 2012-2013	Payroll Withholding	Totals
Cash and investments - beginning	\$ -	\$ (48,377)	\$ -	\$ -	\$ (10,521)	\$ 896	\$ 829,542
Receipts:							
Local sources	-	-	-	-	-	-	1,604,625
State sources	-	-	-	-	-	-	191,889
Federal sources	-	61,234	61,575	-	17,620	-	175,242
Other receipts	-	-	-	-	-	301,916	306,200
Total receipts	-	61,234	61,575	-	17,620	301,916	2,277,956
Disbursements:							
Instruction	-	11,513	52,521	-	(720)	-	1,207,180
Support services	-	1,344	31,293	-	7,819	-	600,025
Facilities acquisition and construction	-	-	-	-	-	-	139,001
Nonprogrammed charges	-	-	-	-	-	303,034	303,034
Total disbursements	-	12,857	83,814	-	7,099	303,034	2,249,240
Excess (deficiency) of receipts over disbursements	-	48,377	(22,239)	-	10,521	(1,118)	28,716
Cash and investments - ending	\$ -	\$ -	\$ (22,239)	\$ -	\$ -	\$ (222)	\$ 858,258

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2015

	Construction	Joint Services and Supply - Area Vocational School	BRCP Capital Projects	PMI/BRF Grants	Cuskaden Grants	Education to Industry	Adult HSE TASC Education	Adult Literacy	Adult Training Programs
Cash and investments - beginning	\$ 742	\$ 471,643	\$ 275,492	\$ 4,962	\$ -	\$ 20,000	\$ -	\$ 3,077	\$ -
Receipts:									
Local sources	-	1,519,151	264,781	643	113	59,680	-	816	-
State sources	-	9,938	21,512	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	9,486	-	-	-	-	-	-
Total receipts	-	1,529,089	295,779	643	113	59,680	-	816	-
Disbursements:									
Instruction	-	870,571	-	5,205	-	-	-	-	-
Support services	-	425,159	83,423	-	-	46,912	-	-	-
Facilities acquisition and construction	112,306	-	119,240	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	112,306	1,295,730	202,663	5,205	-	46,912	-	-	-
Excess (deficiency) of receipts over disbursements	(112,306)	233,359	93,116	(4,562)	113	12,768	-	816	-
Other financing sources (uses):									
Transfers in	202,000	-	-	-	-	-	-	-	-
Transfers out	-	(100,000)	(102,000)	-	-	-	-	-	-
Total other financing sources (uses)	202,000	(100,000)	(102,000)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	89,694	133,359	(8,884)	(4,562)	113	12,768	-	816	-
Cash and investments - ending	\$ 90,436	\$ 605,002	\$ 266,608	\$ 400	\$ 113	\$ 32,768	\$ -	\$ 3,893	\$ -

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2015

	ABE Professional Development Grant	State ABE 2015-2016	State ABE 2013-2014	State ABE 2014-2015	Class Projects General	Class Projects Building Trades	Class Projects Auto Collision	EMERGE Project	Adult and Continuing Education
Cash and investments - beginning	\$ -	\$ -	\$ (14,033)	\$ -	\$ 6,968	\$ 81,481	\$ 6,643	\$ -	\$ 55,348
Receipts:									
Local sources	-	-	-	-	3,896	-	-	18,847	54,783
State sources	1,401	-	22,917	163,977	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,401	-	22,917	163,977	3,896	-	-	18,847	54,783
Disbursements:									
Instruction	-	-	8,092	150,499	4,583	22,149	-	-	51,278
Support services	2,791	-	792	21,146	-	-	2,000	12,623	750
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	2,791	-	8,884	171,645	4,583	22,149	2,000	12,623	52,028
Excess (deficiency) of receipts over disbursements	(1,390)	-	14,033	(7,668)	(687)	(22,149)	(2,000)	6,224	2,755
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,390)	-	14,033	(7,668)	(687)	(22,149)	(2,000)	6,224	2,755
Cash and investments - ending	\$ (1,390)	\$ -	\$ -	\$ (7,668)	\$ 6,281	\$ 59,332	\$ 4,643	\$ 6,224	\$ 58,103

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2015

	ABE Micro Grant 2014	Federal ABE 2013-2014	Federal ABE 2014-2015	Federal ABE 2015-2016	Perkins 2013-2014	Perkins 2014-2015	Perkins 2015-2016	Payroll Withholding	Totals
Cash and investments - beginning	\$ -	\$ (31,604)	\$ -	\$ -	\$ (22,239)	\$ -	\$ -	\$ (222)	\$ 858,258
Receipts:									
Local sources	-	-	-	-	-	-	-	-	1,922,710
State sources	5,000	-	-	-	-	-	-	-	224,745
Federal sources	-	47,012	68,708	-	27,631	64,927	-	-	208,278
Other receipts	-	-	-	-	-	-	-	290,976	300,462
Total receipts	5,000	47,012	68,708	-	27,631	64,927	-	290,976	2,656,195
Disbursements:									
Instruction	5,000	14,046	109,335	-	248	46,562	-	-	1,287,568
Support services	-	1,362	18,324	-	5,144	28,298	-	-	648,724
Facilities acquisition and construction	-	-	-	-	-	-	-	-	231,546
Nonprogrammed charges	-	-	-	-	-	-	-	290,049	290,049
Total disbursements	5,000	15,408	127,659	-	5,392	74,860	-	290,049	2,457,887
Excess (deficiency) of receipts over disbursements	-	31,604	(58,951)	-	22,239	(9,933)	-	927	198,308
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	202,000
Transfers out	-	-	-	-	-	-	-	-	(202,000)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	31,604	(58,951)	-	22,239	(9,933)	-	927	198,308
Cash and investments - ending	\$ -	\$ -	\$ (58,951)	\$ -	\$ -	\$ (9,933)	\$ -	\$ 705	\$ 1,056,566

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Construction	Joint Services and Supply - Area Vocational School	BRCP Capital Projects	PMI/BRF Grants	Cuskaden Grants	Education to Industry	Adult HSE TASC Education	Adult Literacy	Adult Training Programs
Cash and investments - beginning	\$ 90,436	\$ 605,002	\$ 266,608	\$ 400	\$ 113	\$ 32,768	\$ -	\$ 3,893	\$ -
Receipts:									
Local sources	160,928	1,353,389	167,552	674	130	50,181	14,596	500	33,565
State sources	-	20,104	1,083	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	2,298	-	-	-	-	-	-
Total receipts	160,928	1,373,493	170,933	674	130	50,181	14,596	500	33,565
Disbursements:									
Instruction	-	911,629	-	422	-	-	8,537	1,529	22,297
Support services	-	418,593	37,469	-	-	56,601	-	-	-
Facilities acquisition and construction	400,769	-	82,360	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	400,769	1,330,222	119,829	422	-	56,601	8,537	1,529	22,297
Excess (deficiency) of receipts over disbursements	(239,841)	43,271	51,104	252	130	(6,420)	6,059	(1,029)	11,268
Other financing sources (uses):									
Transfers in	149,405	-	-	-	-	-	-	-	-
Transfers out	-	(149,405)	-	-	-	-	-	-	-
Total other financing sources (uses)	149,405	(149,405)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(90,436)	(106,134)	51,104	252	130	(6,420)	6,059	(1,029)	11,268
Cash and investments - ending	\$ -	\$ 498,868	\$ 317,712	\$ 652	\$ 243	\$ 26,348	\$ 6,059	\$ 2,864	\$ 11,268

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	ABE Professional Development Grant	State ABE 2015-2016	State ABE 2013-2014	State ABE 2014-2015	Class Projects General	Class Projects Building Trades	Class Projects Auto Collision	EMERGE Project	Adult and Continuing Education
Cash and investments - beginning	\$ (1,390)	\$ -	\$ -	\$ (7,668)	\$ 6,281	\$ 59,332	\$ 4,643	\$ 6,224	\$ 58,103
Receipts:									
Local sources	-	-	-	-	2,898	73,350	4,021	43,600	3,796
State sources	1,615	241,636	-	11,023	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,615	241,636	-	11,023	2,898	73,350	4,021	43,600	3,796
Disbursements:									
Instruction	-	219,889	-	-	1,524	8,090	4,983	-	13,449
Support services	225	29,999	-	3,355	-	-	250	29,289	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	225	249,888	-	3,355	1,524	8,090	5,233	29,289	13,449
Excess (deficiency) of receipts over disbursements	1,390	(8,252)	-	7,668	1,374	65,260	(1,212)	14,311	(9,653)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,390	(8,252)	-	7,668	1,374	65,260	(1,212)	14,311	(9,653)
Cash and investments - ending	\$ -	\$ (8,252)	\$ -	\$ -	\$ 7,655	\$ 124,592	\$ 3,431	\$ 20,535	\$ 48,450

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	ABE Micro Grant 2014	Federal ABE 2013-2014	Federal ABE 2014-2015	Federal ABE 2015-2016	Perkins 2013-2014	Perkins 2014-2015	Perkins 2015-2016	Payroll Withholding	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (58,951)	\$ -	\$ -	\$ (9,933)	\$ -	\$ 705	\$ 1,056,566
Receipts:									
Local sources	-	-	-	-	-	-	-	-	1,909,180
State sources	-	-	-	-	-	-	-	-	275,461
Federal sources	-	-	91,517	41,226	-	15,723	59,467	-	207,933
Other receipts	-	-	-	-	-	-	-	300,842	303,140
Total receipts	-	-	91,517	41,226	-	15,723	59,467	300,842	2,695,714
Disbursements:									
Instruction	-	-	28,459	78,217	-	240	44,328	-	1,343,593
Support services	-	-	4,107	10,346	-	5,550	31,588	-	627,372
Facilities acquisition and construction	-	-	-	-	-	-	-	-	483,129
Nonprogrammed charges	-	-	-	-	-	-	-	300,654	300,654
Total disbursements	-	-	32,566	88,563	-	5,790	75,916	300,654	2,754,748
Excess (deficiency) of receipts over disbursements	-	-	58,951	(47,337)	-	9,933	(16,449)	188	(59,034)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	149,405
Transfers out	-	-	-	-	-	-	-	-	(149,405)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	58,951	(47,337)	-	9,933	(16,449)	188	(59,034)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (47,337)	\$ -	\$ -	\$ (16,449)	\$ 893	\$ 997,532

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Joint Services and Supply - Area Vocational School	BRCP Capital Projects	Facility Maintenance (SCS)	PMI/BRF Grants	Cuskaden Grants	Education to Industry	Adult HSE TASC Education	Adult Literacy
Cash and investments - beginning	\$ 498,868	\$ 317,712	\$ -	\$ 652	\$ 243	\$ 26,348	\$ 6,059	\$ 2,864
Receipts:								
Local sources	1,381,169	164,414	38,601	30,683	149	30,430	9,846	400
State sources	14,745	99,993	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	4,499	-	-	-	-	-	-
Total receipts	1,395,914	268,906	38,601	30,683	149	30,430	9,846	400
Disbursements:								
Instruction	936,553	-	34,436	26,145	-	-	10,843	1,173
Support services	479,306	47,774	-	-	-	23,843	-	-
Facilities acquisition and construction	-	211,130	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	1,415,859	258,904	34,436	26,145	-	23,843	10,843	1,173
Excess (deficiency) of receipts over disbursements	(19,945)	10,002	4,165	4,538	149	6,587	(997)	(773)
Cash and investments - ending	\$ 478,923	\$ 327,714	\$ 4,165	\$ 5,190	\$ 392	\$ 32,935	\$ 5,062	\$ 2,091

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Adult Training Programs	State ABE 2015-2016	State ABE 2016-2017	Class Projects General	Class Projects Building Trades	Class Projects Auto Collision	EMERGE Project	Adult and Continuing Education
Cash and investments - beginning	\$ 11,268	\$ (8,252)	\$ -	\$ 7,655	\$ 124,592	\$ 3,431	\$ 20,535	\$ 48,450
Receipts:								
Local sources	12,775	-	-	3,614	2,552	2,595	42,100	3,500
State sources	-	8,364	289,285	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	12,775	8,364	289,285	3,614	2,552	2,595	42,100	3,500
Disbursements:								
Instruction	11,928	112	297,383	3,634	898	675	-	-
Support services	-	-	-	-	-	-	26,923	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	11,928	112	297,383	3,634	898	675	26,923	-
Excess (deficiency) of receipts over disbursements	847	8,252	(8,098)	(20)	1,654	1,920	15,177	3,500
Cash and investments - ending	\$ 12,115	\$ -	\$ (8,098)	\$ 7,635	\$ 126,246	\$ 5,351	\$ 35,712	\$ 51,950

BLUE RIVER CAREER PROGRAMS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Federal ABE 2015-2016	Federal ABE 2016-2017	Rural Schools Grant Perkins	Perkins 2015-2016	Perkins 2016-2017	Payroll Withholding	Totals
Cash and investments - beginning	\$ (47,337)	\$ -	\$ -	\$ (16,449)	\$ -	\$ 893	\$ 997,532
Receipts:							
Local sources	-	-	-	-	-	-	1,722,828
State sources	-	-	-	-	-	-	412,387
Federal sources	86,103	16,384	99,999	20,384	65,463	-	288,333
Other receipts	-	-	-	-	-	334,831	339,330
Total receipts	86,103	16,384	99,999	20,384	65,463	334,831	2,762,878
Disbursements:							
Instruction	33,835	96,811	-	248	38,101	-	1,492,775
Support services	4,931	-	-	3,687	36,718	-	623,182
Facilities acquisition and construction	-	-	124,914	-	-	-	336,044
Nonprogrammed charges	-	-	-	-	-	334,635	334,635
Total disbursements	38,766	96,811	124,914	3,935	74,819	334,635	2,786,636
Excess (deficiency) of receipts over disbursements	47,337	(80,427)	(24,915)	16,449	(9,356)	196	(23,758)
Cash and investments - ending	\$ -	\$ (80,427)	\$ (24,915)	\$ -	\$ (9,356)	\$ 1,089	\$ 973,774

#### 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/>.