

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

FINANCIAL STATEMENT AUDIT REPORT  
OF  
GREATER JASPER CONSOLIDATED SCHOOLS  
DUBOIS COUNTY, INDIANA  
July 1, 2019 to June 30, 2021



**FILED**  
06/16/2022



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	7-9
Notes to Financial Statement .....	10-15
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	18-47
Schedule of Leases and Debt .....	48
Schedule of Capital Assets.....	49
Other Reports.....	50

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Monica Young	07-01-19 to 06-30-22
Superintendent of Schools	Dr. Tracy Lorey	07-01-19 to 06-30-22
President of the School Board	Bernard J. Vogler	07-01-19 to 06-30-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE GREATER JASPER CONSOLIDATED  
SCHOOLS, DUBOIS COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of the Greater Jasper Consolidated Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2019 to June 30, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2019 to June 30, 2021.

***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, 2019 to June 30, 2021, 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 Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 23, 2022, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

May 23, 2022

## 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.

(This page intentionally left blank.)

GREATER JASPER CONSOLIDATED SCHOOLS  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Education	\$ 3,318,728	\$ 21,046,907	\$ 18,040,244	\$ (3,394,347)	\$ 2,931,044	\$ 21,535,133	\$ 19,752,893	\$ (2,520,000)	\$ 2,193,284
Debt Service	2,785,835	7,975,207	8,041,483	-	2,719,559	9,133,805	8,246,642	-	3,606,722
Retirement/Severance Bond	49,111	452,595	501,706	-	-	-	-	-	-
Operations	2,893,062	5,369,429	7,126,877	1,520,000	2,655,614	7,165,555	7,189,292	1,526,341	4,158,218
Local Rainy Day	1,718,096	10,484	1,454,989	1,873,586	2,147,177	2,430	464,171	999,940	2,685,376
Retirement/Severance Bond	104,403	-	81,392	-	23,011	-	23,011	-	-
Ireland Construction	210,175	-	56,438	-	153,737	-	-	-	153,737
Ireland Cafeteria	735	-	735	-	-	-	-	-	-
Jasper Elementary School	500,000	-	500,000	-	-	-	-	-	-
School Lunch	673,463	1,305,376	1,459,955	-	518,884	1,743,922	1,754,680	-	508,126
School Lunch Prepaid Clearing	-	-	-	-	-	244,913	141,074	-	103,840
Curricular Materials Rental	824,120	683,248	725,369	-	781,999	825,888	724,158	-	883,729
Self Insurance	8,985,131	9,164,748	9,517,890	-	8,631,989	10,099,582	10,702,370	-	8,029,201
Levy Excess	-	4,841	-	-	4,841	-	-	(4,841)	-
Joint Services And Supply - Spa	552,427	632,318	574,639	-	610,106	671,459	870,946	185	410,804
JS & S Transportation	185,795	11,137	4,030	(175)	192,727	2,666	-	-	195,393
PVVC	238,526	366,191	334,714	-	270,003	377,228	339,059	(57,488)	250,684
Construction Trades	28,504	-	-	-	28,504	29,426	211	-	57,719
Ice	(17,256)	94,501	96,034	-	(18,789)	105,374	102,088	29,506	14,003
Health Occ	(29,496)	84,561	82,084	-	(27,019)	90,043	74,813	27,982	16,193
Educational License Plates	8,460	281	-	-	8,741	244	-	-	8,985
Paths To Quality-In Assoc For Education	-	-	-	-	-	1,000	-	-	1,000
Days Of Giving Grant	-	5,000	864	-	4,136	-	829	-	3,307
Education Grant Brianna Lammers	-	2,000	800	-	1,200	2,925	4,125	-	-
IAPSS Installation Event	-	17,400	17,400	-	-	-	-	-	-
Bus Stop Arm Cameras	-	3,800	-	-	3,800	-	3,800	-	-
Dubois Community Foundation	-	-	-	-	-	47,000	47,000	-	-
JHS Tech Donation-Josh Dahmer	-	-	-	-	-	1,540	-	-	1,540
Donations Gifts And Trusts	898	-	-	-	898	-	-	-	898
JHS Auxiliary Gym	-	15,000	15,000	-	-	-	-	-	-
School Spirit Card Program/German Americ	-	1,898	-	1,984	3,882	4,098	2,216	-	5,764
Upgrade Grant--- Welborn-Fifth	268	1,300	1,203	(365)	-	-	-	-	-
Leader In Me-Fifth Street	515	8,033	8,033	(515)	-	-	-	-	-
Leader-In-Me Jes	1,000	-	-	515	1,515	7,500	7,500	-	1,515
Upgrade Grant -Jes	-	4,000	81	365	4,284	11,750	2,231	-	13,803
Formative Assessment	-	-	-	-	-	17,173	8,712	-	8,461
Digital Learning Grant/David C Ford May	(4,895)	24,617	19,722	-	-	10,129	10,129	-	-
Medicaid Reimb.-State	223,784	18,332	-	-	242,116	23,166	-	-	265,282
Secured Schools Safety Grant	(41,142)	41,142	91,617	-	(91,617)	91,617	92,000	-	(92,000)
Stem April 2020	-	2,472	7,722	-	(5,250)	30,110	26,819	-	(1,959)
English Second Lang. 20-21	-	-	-	-	-	83,577	65,395	-	18,182
Enl-Standards Training-WIDA 2018-19	29,726	-	29,726	-	-	-	-	-	-
Enl Non English 2019-2020	-	87,955	52,123	-	35,832	-	35,832	-	-
School Technology Fund E-Rate	-	-	-	-	-	-	-	-	-
E-Learning General	223	1,350	1,571	-	2	-	-	(2)	-
E-Learning Grant	(144)	6,022	5,878	-	-	-	-	-	-
Career And Technical Edu 16-17	30,520	-	30,520	-	-	-	-	-	-

GREATER JASPER CONSOLIDATED SCHOOLS  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Teacher Appreciation Grant (Tag)	-	116,512	116,512	-	-	118,507	118,507	-	-
High Ability Students	4,528	40,018	25,714	-	18,832	33,468	40,197	-	12,103
State Connectivity Grant	7,000	66,762	26,249	-	47,513	127,949	47,790	-	127,672
School Spirit Card Program/German American Bank	874	1,110	-	(1,984)	-	-	-	-	-
ISTA Settlement	(62)	-	-	-	(62)	-	-	62	-
Project Lead The Way	-	-	-	-	-	5,200	4,700	-	500
Special Services FY19	(1,170)	995	-	175	-	-	-	-	-
Title I 2017-2018	-	-	-	-	-	-	-	-	-
Title I-2018-19	(24,734)	54,324	29,590	-	-	-	-	-	-
Title I 20-21	-	-	-	-	-	249,346	259,076	-	(9,730)
Title I 2019-2020	-	163,371	198,702	-	(35,331)	27,468	(7,863)	-	-
21611009Pn01 Part B FY21	-	-	-	-	-	1,541,354	1,853,053	-	(311,699)
20611009Pn01 Part B IDEA FY20	-	1,611,627	1,769,671	-	(158,044)	1,743,519	1,649,756	-	(64,281)
18611009Pn01 IDEA FY18	(4,337)	4,337	-	-	-	-	-	-	-
19611009Pn01 IDEA FY19	(166,170)	1,984,405	1,818,237	-	(2)	-	(185)	(185)	(2)
21619009Pn01 Presch FY21	-	-	-	-	-	117,689	128,613	-	(10,924)
20619009Pn01 Preschool FY20	-	85,773	93,854	-	(8,081)	54,172	46,091	-	-
19619009Pn01 Presch FY19	(9,558)	59,385	49,827	-	-	-	-	-	-
Title IV 18-19 Student Support	11,092	(3,912)	7,180	-	-	-	-	-	-
Title IV 2017-2018 Student Support	(2,752)	11,110	9,119	761	-	-	-	-	-
Title IV 2019-2020	-	12,655	12,655	-	-	479	479	-	-
Title IV 2020-2021	-	-	-	-	-	13,123	15,623	-	(2,500)
Voc Perkins 19-20	-	168,716	168,716	-	-	-	-	-	-
Perkins Assessment Grant 19-20	-	4,490	6,218	-	(1,728)	1,728	-	-	-
Voc Perkins Assessment Grant 2020-2021	-	-	-	-	-	-	6,600	-	(6,600)
Perkins 2018-19	-	-	-	-	-	-	-	-	-
Perkins Assistance Covid-19--2020-2021	-	-	-	-	-	21,995	21,995	-	-
Voc Ed-Perkins 2020-2021	-	-	-	-	-	96,873	156,441	-	(59,568)
Perkins Summer Expansion Grant	-	35,000	35,000	-	-	-	-	-	-
Medicaid Reimb.- Fed	482,377	64,681	2,799	-	544,259	93,669	2,458	-	635,470
Title II-2018-19	(2,507)	4,987	2,480	-	-	-	-	-	-
Title II 2016-2017	-	444	444	-	-	-	-	-	-
Title II 2020-2021	-	-	-	-	-	27,514	28,204	-	(690)
Title II 2019-2020	-	50,620	59,958	-	(9,338)	18,590	9,252	-	-
Title III Eng Lang. 2018-19	(5,430)	9,273	2,888	-	955	-	-	(955)	-
Title III 2017-2018	59	-	59	-	-	-	-	-	-
Title III 2019-2020	-	26,287	26,287	-	-	715	715	955	955
Title III 2020-2021	-	-	-	-	-	24,524	25,598	-	(1,074)
Cares Esser III	-	-	-	-	-	-	607,222	-	(607,222)
Cares Esser II	-	-	-	-	-	87,611	100,861	-	(13,250)
Cares 1	-	-	-	-	-	171,105	171,105	-	-
TSA Coop	-	85,452	85,452	-	-	52,851	52,851	-	-
Life 1 Coop	-	386	386	-	-	377	377	-	-
GJ Misc Coop	-	17,213	17,213	-	-	18,469	18,469	-	-
Credit	-	25,896	25,896	-	-	25,896	25,896	-	-
125 Benefit Plan	-	27,013	27,013	-	-	22,534	22,534	-	-

GREATER JASPER CONSOLIDATED SCHOOLS  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Hospital Indemnity Coop	-	524	524	-	-	1,137	1,137	-	-
Wage Garnishment	-	1,417	1,417	-	-	2,379	2,379	-	-
Life Tx Life	-	7,638	7,638	-	-	11,170	11,170	-	-
Life Afidelity	-	4,826	4,826	-	-	4,447	4,447	-	-
Medic 125 Coop	-	64,822	64,607	-	215	61,906	61,708	-	413
Cancer 2	-	25,456	25,456	-	-	27,168	27,168	-	-
Voluntary Perf Contribution	-	6,052	6,052	-	-	6,727	6,727	-	-
Roth IRA Coop	-	32,548	32,548	-	-	34,407	34,407	-	-
Federal Taxes	-	1,720,284	1,720,284	-	-	1,729,616	1,729,616	-	-
FICA-Oasdi-Social Security	-	1,180,190	1,180,190	-	-	1,160,708	1,160,708	-	-
Medicare Taxes	-	276,013	276,013	-	-	271,456	271,456	-	-
State Taxes	-	600,803	600,803	-	-	586,456	586,456	-	-
County Taxes	-	203,979	203,979	-	-	217,938	217,938	-	-
TSA	-	276,985	276,985	-	-	276,828	276,828	-	-
Hospital Indemnity GJ	-	-	-	-	-	2,533	2,533	-	-
Life 1	-	1,982	1,965	-	17	1,880	1,886	-	11
Medic 1	-	20	20	-	-	10	10	-	-
Credit Union	-	328,977	328,977	-	-	348,506	348,506	-	-
Union Dues	-	86,927	86,927	-	-	92,941	92,941	-	-
Flex Admin Group D	-	72,642	72,642	-	-	80,497	80,497	-	-
Cancer/AF Non 125	-	356	356	-	-	356	356	-	-
Cancer/WS	-	303	303	-	-	303	303	-	-
Cancer/AF Section 125	-	108,827	108,827	-	-	108,759	108,759	-	-
Cancer American Fid Non 125	-	25,834	25,834	-	-	32,773	32,773	-	-
Life/Afid	-	25,061	25,061	-	-	26,536	26,536	-	-
Ltd/Afid	-	8,005	8,005	-	-	9,098	9,098	-	-
Std/Afid	-	20,948	20,948	-	-	24,618	24,618	-	-
Medic 125 GJ	-	428,370	390,065	-	38,305	413,585	391,168	-	60,722
Cancer/WS2	-	2,436	2,436	-	-	1,666	1,666	-	-
Accidental - Afid	-	39,991	39,991	-	-	43,534	43,534	-	-
GR Critical	-	10,162	10,162	-	-	11,804	11,804	-	-
Critical Care Ins.	-	1,387	1,387	-	-	376	376	-	-
Voluntary Perf Contrib.	-	34,575	34,575	-	-	37,341	37,341	-	-
Vol. ISTA Ret. Contrib.	-	6,087	6,087	-	-	10,664	10,664	-	-
Life - Afid/Texas	-	61,323	61,323	-	-	84,173	84,173	-	-
Cert Irrevocable P/R Deduction	-	9,751	9,751	-	-	3,968	3,968	-	-
N/C Irrevocable P/R Deduction	-	1,921	1,921	-	-	1,535	1,535	-	-
Garnishment	-	1,257	1,257	-	-	1,486	1,486	-	-
Roth IRA GJ	-	64,900	64,900	-	-	97,942	97,942	-	-
Transfers - Caf� Payroll	-	596,097	596,097	-	-	532,266	532,266	-	-
<b>Totals</b>	<b>\$ 23,559,782</b>	<b>\$ 58,510,751</b>	<b>\$ 59,800,097</b>	<b>\$ -</b>	<b>\$ 22,270,436</b>	<b>\$ 63,417,472</b>	<b>\$ 62,437,295</b>	<b>\$ 1,500</b>	<b>\$ 23,252,113</b>

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

GREATER JASPER CONSOLIDATED SCHOOLS  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

GREATER JASPER CONSOLIDATED SCHOOLS  
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.

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

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

**F. Other Financing Sources and Uses**

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

*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.

GREATER JASPER CONSOLIDATED SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

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.

GREATER JASPER CONSOLIDATED SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

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

*Financial Report*

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

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

*Contributions*

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

GREATER JASPER CONSOLIDATED SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. Teachers' Retirement Fund*

*Plan Description*

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

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

*Financial Report*

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

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

*Contributions*

The School Corporation contributes the employer's share to Teachers' 1996 for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. These contributions are determined by INPRS Board based on actuarial valuation. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995 (Teachers' Pre-1996) is considered to be an obligation of, and is paid by, the State of Indiana.

*C. Additional Pension Plan*

The School Corporation also contributes to an additional pension plan unique to the School Corporation. Information regarding this plan may be obtained from the School Corporation.

**Note 7. Negative Receipts and Disbursements**

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of corrections of posting errors from a prior period.

GREATER JASPER CONSOLIDATED SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants in which reimbursements for expenditures were not received by June 30, 2020 and 2021.

**Note 9. Holding Corporations**

The School Corporation has entered into capital leases with the Greater Jasper Schools Building Corporation, Greater Jasper Middle School Building Corporation, and Greater Jasper Ireland School Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be a related-party of the School Corporation. Lease payments during the fiscal years 2019-2020 and 2020-2021 totaled \$7,948,262 and \$8,133,212, respectively.

**Note 10. Combined Funds**

Funds related to Payroll Withholdings were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

(This page intentionally left blank.)

#### 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.

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Education	Debt Service	Retirement/S everance Bond	Operations	Local Rainy Day	Retirement/S everance Bond	Ireland Construction	Ireland Cafeteria	Jasper Elementary School
Cash and investments - beginning	\$ 3,318,728	\$ 2,785,835	\$ 49,111	\$ 2,893,062	\$ 1,718,096	\$ 104,403	\$ 210,175	\$ 735	\$ 500,000
Receipts:									
Local sources	262,288	7,975,207	452,595	5,369,414	10,484	-	-	-	-
Intermediate sources	130	-	-	-	-	-	-	-	-
State sources	20,784,474	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	15	-	-	15	-	-	-	-	-
Total receipts	21,046,907	7,975,207	452,595	5,369,429	10,484	-	-	-	-
Disbursements:									
Instruction	15,403,557	-	-	-	754,840	57,110	-	-	-
Support services	2,548,358	-	-	6,301,253	340,295	24,282	5,500	-	165,620
Noninstructional services	88,329	-	-	-	3,711	-	-	-	-
Facilities acquisition and construction	-	-	-	825,624	14,584	-	50,938	735	334,380
Debt services	-	8,041,483	501,706	-	341,559	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	18,040,244	8,041,483	501,706	7,126,877	1,454,989	81,392	56,438	735	500,000
Excess (deficiency) of receipts over disbursements	3,006,663	(66,276)	(49,111)	(1,757,448)	(1,444,505)	(81,392)	(56,438)	(735)	(500,000)
Other financing sources (uses):									
Transfers in	-	-	-	2,520,000	1,874,347	-	-	-	-
Transfers out	(3,394,347)	-	-	(1,000,000)	(761)	-	-	-	-
Total other financing sources (uses)	(3,394,347)	-	-	1,520,000	1,873,586	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(387,684)	(66,276)	(49,111)	(237,448)	429,081	(81,392)	(56,438)	(735)	(500,000)
Cash and investments - ending	\$ 2,931,044	\$ 2,719,559	\$ -	\$ 2,655,614	\$ 2,147,177	\$ 23,011	\$ 153,737	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	School Lunch	School Lunch Prepaid Clearing	Curricular Materials Rental	Self Insurance	Levy Excess	Joint Services And Supply - Spa	JS & S Transportation	PVVC	Construction Trades
Cash and investments - beginning	\$ 673,463	\$ -	\$ 824,120	\$ 8,985,131	\$ -	\$ 552,427	\$ 185,795	\$ 238,526	\$ 28,504
Receipts:									
Local sources	607,038	-	596,174	9,164,748	4,841	632,318	7,676	366,191	-
Intermediate sources	36,297	-	-	-	-	-	-	-	-
State sources	23,574	-	87,074	-	-	-	-	-	-
Federal sources	638,467	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	3,461	-	-
Total receipts	1,305,376	-	683,248	9,164,748	4,841	632,318	11,137	366,191	-
Disbursements:									
Instruction	730,452	-	-	-	-	100,722	-	-	-
Support services	6,445	-	725,369	-	-	462,417	4,030	334,714	-
Noninstructional services	600,304	-	-	-	-	-	-	-	-
Facilities acquisition and construction	17,617	-	-	-	-	11,500	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	105,137	-	-	9,517,890	-	-	-	-	-
Total disbursements	1,459,955	-	725,369	9,517,890	-	574,639	4,030	334,714	-
Excess (deficiency) of receipts over disbursements	(154,579)	-	(42,121)	(353,142)	4,841	57,679	7,107	31,477	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(175)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(175)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(154,579)	-	(42,121)	(353,142)	4,841	57,679	6,932	31,477	-
Cash and investments - ending	\$ 518,884	\$ -	\$ 781,999	\$ 8,631,989	\$ 4,841	\$ 610,106	\$ 192,727	\$ 270,003	\$ 28,504

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Ice	Health Occ	Educational License Plates	Paths To Quality- In Assoc For Education	Days Of Giving Grant	Education Grant Brianna Lammers	IAPSS Installation Event	Bus Stop Arm Cameras	Dubois Community Foundation
Cash and investments - beginning	\$ (17,256)	\$ (29,496)	\$ 8,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	94,501	84,561	-	-	5,000	2,000	17,400	3,800	-
Intermediate sources	-	-	281	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	94,501	84,561	281	-	5,000	2,000	17,400	3,800	-
Disbursements:									
Instruction	96,034	82,084	-	-	864	-	-	-	-
Support services	-	-	-	-	-	800	17,400	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	96,034	82,084	-	-	864	800	17,400	-	-
Excess (deficiency) of receipts over disbursements	(1,533)	2,477	281	-	4,136	1,200	-	3,800	-
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	(1,533)	2,477	281	-	4,136	1,200	-	3,800	-
Cash and investments - ending	\$ (18,789)	\$ (27,019)	\$ 8,741	\$ -	\$ 4,136	\$ 1,200	\$ -	\$ 3,800	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	JHS Tech Donation-Josh Dahmer	Donations Gifts And Trusts	JHS Auxiliary Gym	School Spirit Card Program/German Americ	Upgrade Grant-- Welborn-Fifth	Leader In Me- Fifth Street	Leader-In-Me Jes	Upgrade Grant - Jes	Formative Assessment
Cash and investments - beginning	\$ -	\$ 898	\$ -	\$ -	\$ 268	\$ 515	\$ 1,000	\$ -	\$ -
Receipts:									
Local sources	-	-	15,000	1,898	-	8,033	-	-	-
Intermediate sources	-	-	-	-	1,300	-	-	4,000	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	15,000	1,898	1,300	8,033	-	4,000	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	8,033	-	81	-
Noninstructional services	-	-	-	-	1,203	-	-	-	-
Facilities acquisition and construction	-	-	15,000	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	15,000	-	1,203	8,033	-	81	-
Excess (deficiency) of receipts over disbursements	-	-	-	1,898	97	-	-	3,919	-
Other financing sources (uses):									
Transfers in	-	-	-	1,984	-	-	515	365	-
Transfers out	-	-	-	-	(365)	(515)	-	-	-
Total other financing sources (uses)	-	-	-	1,984	(365)	(515)	515	365	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	3,882	(268)	(515)	515	4,284	-
Cash and investments - ending	\$ -	\$ 898	\$ -	\$ 3,882	\$ -	\$ -	\$ 1,515	\$ 4,284	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Digital Learning Grant/David C Ford May	Medicaid Reimb.- State	Secured Schools Safety Grant	Stem April 2020	English Second Lang. 20-21	Enl-Standards Training-WIDA 2018-19	Enl Non English 2019-2020	School Technology Fund E-Rate	E-Learning General
Cash and investments - beginning	\$ (4,895)	\$ 223,784	\$ (41,142)	\$ -	\$ -	\$ 29,726	\$ -	\$ -	\$ 223
Receipts:									
Local sources	-	-	-	-	-	-	-	-	1,350
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	24,617	18,332	41,142	2,472	-	-	87,955	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>24,617</u>	<u>18,332</u>	<u>41,142</u>	<u>2,472</u>	<u>-</u>	<u>-</u>	<u>87,955</u>	<u>-</u>	<u>1,350</u>
Disbursements:									
Instruction	11,562	-	-	2,472	-	10,692	47,014	-	-
Support services	8,160	-	91,617	5,250	-	19,034	5,109	-	1,571
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>19,722</u>	<u>-</u>	<u>91,617</u>	<u>7,722</u>	<u>-</u>	<u>29,726</u>	<u>52,123</u>	<u>-</u>	<u>1,571</u>
Excess (deficiency) of receipts over disbursements	<u>4,895</u>	<u>18,332</u>	<u>(50,475)</u>	<u>(5,250)</u>	<u>-</u>	<u>(29,726)</u>	<u>35,832</u>	<u>-</u>	<u>(221)</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>4,895</u>	<u>18,332</u>	<u>(50,475)</u>	<u>(5,250)</u>	<u>-</u>	<u>(29,726)</u>	<u>35,832</u>	<u>-</u>	<u>(221)</u>
Cash and investments - ending	\$ -	\$ 242,116	\$ (91,617)	\$ (5,250)	\$ -	\$ -	\$ 35,832	\$ -	\$ 2

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	E-Learning Grant	Career And Technical Edu 16- 17	Teacher Appreciation Grant (Tag)	High Ability Students	State Connectivity Grant	School Spirit Card Program/German American Bank	ISTA Settlement	Project Lead The Way	Special Services FY19
Cash and investments - beginning	\$ (144)	\$ 30,520	\$ -	\$ 4,528	\$ 7,000	\$ 874	\$ (62)	\$ -	\$ (1,170)
Receipts:									
Local sources	-	-	-	-	-	1,110	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	6,022	-	116,512	40,018	66,762	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	995
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	6,022	-	116,512	40,018	66,762	1,110	-	-	995
Disbursements:									
Instruction	463	4,769	116,512	22,074	-	-	-	-	-
Support services	5,415	25,751	-	3,640	26,249	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	5,878	30,520	116,512	25,714	26,249	-	-	-	-
Excess (deficiency) of receipts over disbursements	144	(30,520)	-	14,304	40,513	1,110	-	-	995
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	175
Transfers out	-	-	-	-	-	(1,984)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(1,984)	-	-	175
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	144	(30,520)	-	14,304	40,513	(874)	-	-	1,170
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 18,832	\$ 47,513	\$ -	\$ (62)	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Title I 2017- 2018	Title I-2018-19	Title I 20-21	Title I 2019- 2020	21611009Pn01 Part B FY21	20611009Pn01 Part B IDEA FY20	18611009Pn01 IDEA FY18	19611009Pn01 IDEA FY19	21619009Pn01 Presch FY21
Cash and investments - beginning	\$ -	\$ (24,734)	\$ -	\$ -	\$ -	\$ -	\$ (4,337)	\$ (166,170)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	54,324	-	163,371	-	1,611,627	4,337	1,984,405	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	54,324	-	163,371	-	1,611,627	4,337	1,984,405	-
Disbursements:									
Instruction	-	19,010	-	198,702	-	965,192	-	390,137	-
Support services	-	10,580	-	-	-	804,479	-	1,428,100	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	29,590	-	198,702	-	1,769,671	-	1,818,237	-
Excess (deficiency) of receipts over disbursements	-	24,734	-	(35,331)	-	(158,044)	4,337	166,168	-
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	-	24,734	-	(35,331)	-	(158,044)	4,337	166,168	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (35,331)	\$ -	\$ (158,044)	\$ -	\$ (2)	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	20619009Pn01 Preschool FY20	19619009Pn01 Presch FY19	Title IV 18-19 Student Support	Title IV 2017- 2018 Student Support	Title IV 2019- 2020	Title IV 2020- 2021	Voc Perkins 19- 20	Perkins Assessment Grant 19-20	Voc Perkins Assessment Grant 2020-2021
Cash and investments - beginning	\$ -	\$ (9,558)	\$ 11,092	\$ (2,752)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	18	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	85,773	59,385	(3,912)	11,092	12,655	-	168,716	4,490	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	85,773	59,385	(3,912)	11,110	12,655	-	168,716	4,490	-
Disbursements:									
Instruction	93,854	49,827	4,780	9,119	4,686	-	168,716	6,218	-
Support services	-	-	2,400	-	7,969	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	93,854	49,827	7,180	9,119	12,655	-	168,716	6,218	-
Excess (deficiency) of receipts over disbursements	(8,081)	9,558	(11,092)	1,991	-	-	-	(1,728)	-
Other financing sources (uses):									
Transfers in	-	-	-	761	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	761	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,081)	9,558	(11,092)	2,752	-	-	-	(1,728)	-
Cash and investments - ending	\$ (8,081)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,728)	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Perkins Perkins 2018-19	Perkins Assistance Covid- 19--2020-2021	Perkins Voc Ed-Perkins 2020-2021	Perkins Summer Expansion Grant	Medicaid Reimb.- Fed	Title II-2018-19 Title II-2018-19	Title II 2016- 2017	Title II 2020- 2021	Title II 2019- 2020
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 482,377	\$ (2,507)	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	444	-	1,199
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	35,000	64,681	4,987	-	-	49,421
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	35,000	64,681	4,987	444	-	50,620
Disbursements:									
Instruction	-	-	-	-	-	406	-	-	5,108
Support services	-	-	-	35,000	2,799	2,074	444	-	54,850
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	35,000	2,799	2,480	444	-	59,958
Excess (deficiency) of receipts over disbursements	-	-	-	-	61,882	2,507	-	-	(9,338)
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	-	-	-	-	61,882	2,507	-	-	(9,338)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 544,259	\$ -	\$ -	\$ -	\$ (9,338)

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Title III Eng Lang. 2018-19	Title III 2017- 2018	Title III 2019- 2020	Title III 2020- 2021	Cares Esser III	Cares Esser II	Cares 1	TSA Coop	Life 1 Coop
Cash and investments - beginning	\$ (5,430)	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	9,273	-	26,287	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	85,452	386
<b>Total receipts</b>	<b>9,273</b>	<b>-</b>	<b>26,287</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,452</b>	<b>386</b>
Disbursements:									
Instruction	2,888	59	25,778	-	-	-	-	-	-
Support services	-	-	509	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	85,452	386
<b>Total disbursements</b>	<b>2,888</b>	<b>59</b>	<b>26,287</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,452</b>	<b>386</b>
Excess (deficiency) of receipts over disbursements	6,385	(59)	-	-	-	-	-	-	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,385	(59)	-	-	-	-	-	-	-
Cash and investments - ending	\$ 955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	GJ Misc Coop	Credit	125 Benefit Plan	Hospital Indemnity Coop	Wage Garnishment	Life Tx Life	Life Afidelity	Medic 125 Coop	Cancer 2
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	17,213	25,896	27,013	524	1,417	7,638	4,826	64,822	25,456
Total receipts	17,213	25,896	27,013	524	1,417	7,638	4,826	64,822	25,456
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	17,213	25,896	27,013	524	1,417	7,638	4,826	64,607	25,456
Total disbursements	17,213	25,896	27,013	524	1,417	7,638	4,826	64,607	25,456
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	215	-
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	-	-	-	-	-	-	-	215	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Voluntary Perf Contribution	Roth IRA Coop	Federal Taxes	FICA-Oasdi- Social Security	Medicare Taxes	State Taxes	County Taxes	TSA	Hospital Indemnity GJ
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	6,052	32,548	1,720,284	1,180,190	276,013	600,803	203,979	276,985	-
Total receipts	6,052	32,548	1,720,284	1,180,190	276,013	600,803	203,979	276,985	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	6,052	32,548	1,720,284	1,180,190	276,013	600,803	203,979	276,985	-
Total disbursements	6,052	32,548	1,720,284	1,180,190	276,013	600,803	203,979	276,985	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Life 1	Medic 1	Credit Union	Union Dues	Flex Admin Group D	Cancer/AF Non 125	Cancer/WS	Cancer/AF Section 125	Cancer American Fid Non 125
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	1,982	20	328,977	86,927	72,642	356	303	108,827	25,834
Total receipts	1,982	20	328,977	86,927	72,642	356	303	108,827	25,834
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,965	20	328,977	86,927	72,642	356	303	108,827	25,834
Total disbursements	1,965	20	328,977	86,927	72,642	356	303	108,827	25,834
Excess (deficiency) of receipts over disbursements	17	-	-	-	-	-	-	-	-
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	17	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Life/Afid	Ltd/Afid	Std/Afid	Medic 125 GJ	Cancer/WS2	Accidental - Afid	GR Critical	Critical Care Ins.	Voluntary Perf Contrib.
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	25,061	8,005	20,948	428,370	2,436	39,991	10,162	1,387	34,575
Total receipts	25,061	8,005	20,948	428,370	2,436	39,991	10,162	1,387	34,575
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	25,061	8,005	20,948	390,065	2,436	39,991	10,162	1,387	34,575
Total disbursements	25,061	8,005	20,948	390,065	2,436	39,991	10,162	1,387	34,575
Excess (deficiency) of receipts over disbursements	-	-	-	38,305	-	-	-	-	-
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	-	-	-	38,305	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 38,305	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Vol. ISTA Ret. Contrib.	Life - Afid/Texas	Cert Irrevocable P/R Deduction	N/C Irrevocable P/R Deduction	Garnishment	Roth IRA GJ	Transfers - Café Payroll	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,559,782
Receipts:								
Local sources	-	-	-	-	-	-	-	25,685,288
Intermediate sources	-	-	-	-	-	-	-	42,008
State sources	-	-	-	-	-	-	-	21,298,954
Federal sources	-	-	-	-	-	-	-	4,985,374
Other receipts	6,087	61,323	9,751	1,921	1,257	64,900	596,097	6,499,127
Total receipts	6,087	61,323	9,751	1,921	1,257	64,900	596,097	58,510,751
Disbursements:								
Instruction	-	-	-	-	-	-	-	19,385,701
Support services	-	-	-	-	-	-	-	13,485,597
Noninstructional services	-	-	-	-	-	-	-	693,547
Facilities acquisition and construction	-	-	-	-	-	-	-	1,270,378
Debt services	-	-	-	-	-	-	-	8,884,748
Nonprogrammed charges	6,087	61,323	9,751	1,921	1,257	64,900	596,097	16,080,126
Total disbursements	6,087	61,323	9,751	1,921	1,257	64,900	596,097	59,800,097
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	(1,289,346)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	4,398,147
Transfers out	-	-	-	-	-	-	-	(4,398,147)
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	(1,289,346)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,270,436

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Education	Debt Service	Retirement/ Severance Bond	Operations	Local Rainy Day	Retirement/ Severance Bond	Ireland Construction	Ireland Cafeteria	Jasper Elementary School
Cash and investments - beginning	\$ 2,931,044	\$ 2,719,559	\$ -	\$ 2,655,614	\$ 2,147,177	\$ 23,011	\$ 153,737	\$ -	\$ -
Receipts:									
Local sources	136,097	9,133,805	-	7,158,138	2,430	-	-	-	-
Intermediate sources	130	-	-	-	-	-	-	-	-
State sources	21,398,906	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	7,417	-	-	-	-	-
Total receipts	21,535,133	9,133,805	-	7,165,555	2,430	-	-	-	-
Disbursements:									
Instruction	16,833,797	-	-	6,574	294,805	23,011	-	-	-
Support services	2,811,352	-	-	6,672,819	89,843	-	-	-	-
Noninstructional services	107,744	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	509,899	79,523	-	-	-	-
Debt services	-	8,246,642	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	19,752,893	8,246,642	-	7,189,292	464,171	23,011	-	-	-
Excess (deficiency) of receipts over disbursements	1,782,240	887,163	-	(23,737)	(461,741)	(23,011)	-	-	-
Other financing sources (uses)									
Sale of capital assets	-	-	-	1,500	-	-	-	-	-
Transfers in	-	-	-	2,524,841	1,000,002	-	-	-	-
Transfers out	(2,520,000)	-	-	(1,000,000)	(62)	-	-	-	-
Total other financing sources (uses)	(2,520,000)	-	-	1,526,341	999,940	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(737,760)	887,163	-	1,502,604	538,199	(23,011)	-	-	-
Cash and investments - ending	\$ 2,193,284	\$ 3,606,722	\$ -	\$ 4,158,218	\$ 2,685,376	\$ -	\$ 153,737	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	School Lunch	School Lunch Prepaid Clearing	Curricular Materials Rental	Self Insurance	Levy Excess	Joint Services And Supply - Spa	JS & S Transportation	PVVC	Construction Trades
Cash and investments - beginning	\$ 518,884	\$ -	\$ 781,999	\$ 8,631,989	\$ 4,841	\$ 610,106	\$ 192,727	\$ 270,003	\$ 28,504
Receipts:									
Local sources	382,553	244,913	728,081	10,099,582	-	671,459	2,666	377,228	29,426
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	24,748	-	97,807	-	-	-	-	-	-
Federal sources	1,336,621	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>1,743,922</u>	<u>244,913</u>	<u>825,888</u>	<u>10,099,582</u>	<u>-</u>	<u>671,459</u>	<u>2,666</u>	<u>377,228</u>	<u>29,426</u>
Disbursements:									
Instruction	669,727	-	-	-	-	24,771	-	2,434	-
Support services	244,451	-	724,158	-	-	834,675	-	336,625	211
Noninstructional services	650,338	-	-	-	-	-	-	-	-
Facilities acquisition and construction	11,649	-	-	-	-	11,500	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	178,515	141,074	-	10,702,370	-	-	-	-	-
Total disbursements	<u>1,754,680</u>	<u>141,074</u>	<u>724,158</u>	<u>10,702,370</u>	<u>-</u>	<u>870,946</u>	<u>-</u>	<u>339,059</u>	<u>211</u>
Excess (deficiency) of receipts over disbursements	<u>(10,758)</u>	<u>103,840</u>	<u>101,730</u>	<u>(602,788)</u>	<u>-</u>	<u>(199,487)</u>	<u>2,666</u>	<u>38,169</u>	<u>29,215</u>
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	185	-	-	-
Transfers out	-	-	-	-	(4,841)	-	-	(57,488)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,841)</u>	<u>185</u>	<u>-</u>	<u>(57,488)</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(10,758)</u>	<u>103,840</u>	<u>101,730</u>	<u>(602,788)</u>	<u>(4,841)</u>	<u>(199,302)</u>	<u>2,666</u>	<u>(19,319)</u>	<u>29,215</u>
Cash and investments - ending	<u>\$ 508,126</u>	<u>\$ 103,840</u>	<u>\$ 883,729</u>	<u>\$ 8,029,201</u>	<u>\$ -</u>	<u>\$ 410,804</u>	<u>\$ 195,393</u>	<u>\$ 250,684</u>	<u>\$ 57,719</u>

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Ice	Health Occ	Educational License Plates	Paths To Quality- In Assoc For Education	Days Of Giving Grant	Education Grant Brianna Lammers	IAPSS Installation Event	Bus Stop Arm Cameras	Dubois Community Foundation
Cash and investments - beginning	\$ (18,789)	\$ (27,019)	\$ 8,741	\$ -	\$ 4,136	\$ 1,200	\$ -	\$ 3,800	\$ -
Receipts:									
Local sources	105,374	90,043	-	1,000	-	2,925	-	-	47,000
Intermediate sources	-	-	244	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>105,374</b>	<b>90,043</b>	<b>244</b>	<b>1,000</b>	<b>-</b>	<b>2,925</b>	<b>-</b>	<b>-</b>	<b>47,000</b>
Disbursements:									
Instruction	102,088	74,813	-	-	829	1,925	-	-	-
Support services	-	-	-	-	-	2,200	-	3,800	47,000
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>102,088</b>	<b>74,813</b>	<b>-</b>	<b>-</b>	<b>829</b>	<b>4,125</b>	<b>-</b>	<b>3,800</b>	<b>47,000</b>
Excess (deficiency) of receipts over disbursements	3,286	15,230	244	1,000	(829)	(1,200)	-	(3,800)	-
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	29,506	27,982	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>29,506</b>	<b>27,982</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	32,792	43,212	244	1,000	(829)	(1,200)	-	(3,800)	-
Cash and investments - ending	\$ 14,003	\$ 16,193	\$ 8,985	\$ 1,000	\$ 3,307	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	JHS Tech Donation-Josh Dahmer	Donations Gifts And Trusts	JHS Auxilliary Gym	School Spirit Card Program/German Americ	Upgrade Grant--- Welborn-Fifth	Leader In Me- Fifth Street	Leader-In-Me Jes	Upgrade Grant - Jes	Formative Assessment
Cash and investments - beginning	\$ -	\$ 898	\$ -	\$ 3,882	\$ -	\$ -	\$ 1,515	\$ 4,284	\$ -
Receipts:									
Local sources	1,540	-	-	4,098	-	-	7,500	-	-
Intermediate sources	-	-	-	-	-	-	-	11,750	-
State sources	-	-	-	-	-	-	-	-	17,173
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>1,540</b>	<b>-</b>	<b>-</b>	<b>4,098</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>11,750</b>	<b>17,173</b>
Disbursements:									
Instruction	-	-	-	564	-	-	-	-	-
Support services	-	-	-	1,652	-	-	7,500	(1)	8,712
Noninstructional services	-	-	-	-	-	-	-	2,232	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,216</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>2,231</b>	<b>8,712</b>
Excess (deficiency) of receipts over disbursements	1,540	-	-	1,882	-	-	-	9,519	8,461
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,540	-	-	1,882	-	-	-	9,519	8,461
Cash and investments - ending	\$ 1,540	\$ 898	\$ -	\$ 5,764	\$ -	\$ -	\$ 1,515	\$ 13,803	\$ 8,461

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Digital Learning Grant/David C Ford May	Medicaid Reimb.- State	Secured Schools Safety Grant	Stem April 2020	English Second Lang. 20-21	Enl-Standards Training-WIDA 2018-19	Enl Non English 2019-2020	School Technology Fund E-Rate	E-Learning General
Cash and investments - beginning	\$ -	\$ 242,116	\$ (91,617)	\$ (5,250)	\$ -	\$ -	\$ 35,832	\$ -	\$ 2
Receipts:									
Local sources	-	-	-	303	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	10,129	23,166	91,617	29,807	83,577	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	10,129	23,166	91,617	30,110	83,577	-	-	-	-
Disbursements:									
Instruction	9,824	-	-	9,069	50,395	-	13,272	-	-
Support services	305	-	92,000	17,750	15,000	-	22,560	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	10,129	-	92,000	26,819	65,395	-	35,832	-	-
Excess (deficiency) of receipts over disbursements	-	23,166	(383)	3,291	18,182	-	(35,832)	-	-
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(2)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(2)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	23,166	(383)	3,291	18,182	-	(35,832)	-	(2)
Cash and investments - ending	\$ -	\$ 265,282	\$ (92,000)	\$ (1,959)	\$ 18,182	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	E-Learning Grant	Career And Technical Edu- 17	Teacher Appreciation Grant (Tag)	High Ability Students	State Connectivity Grant	School Spirit Card Program/German American Bank	ISTA Settlement	Project Lead The Way	Special Services FY19
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 18,832	\$ 47,513	\$ -	\$ (62)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	118,507	33,468	127,949	-	-	5,200	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>118,507</b>	<b>33,468</b>	<b>127,949</b>	<b>-</b>	<b>-</b>	<b>5,200</b>	<b>-</b>
Disbursements:									
Instruction	-	-	118,507	39,547	-	-	-	-	-
Support services	-	-	-	650	47,790	-	-	4,700	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>118,507</b>	<b>40,197</b>	<b>47,790</b>	<b>-</b>	<b>-</b>	<b>4,700</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	-	(6,729)	80,159	-	-	500	-
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	62	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(6,729)	80,159	-	62	500	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 12,103	\$ 127,672	\$ -	\$ -	\$ 500	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Title I 2017- 2018	Title I-2018-19	Title I 20-21	Title I 2019- 2020	21611009Pn01 Part B FY21	20611009Pn01 Part B IDEA FY20	18611009Pn01 IDEA FY18	19611009Pn01 IDEA FY19	21619009Pn01 Presch FY21
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (35,331)	\$ -	\$ (158,044)	\$ -	\$ (2)	\$ -
Receipts:									
Local sources	-	-	2,967	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	246,379	27,468	1,541,354	1,743,519	-	-	117,689
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>249,346</b>	<b>27,468</b>	<b>1,541,354</b>	<b>1,743,519</b>	<b>-</b>	<b>-</b>	<b>117,689</b>
Disbursements:									
Instruction	-	-	244,575	(7,863)	1,064,417	685,945	-	-	128,613
Support services	-	-	14,501	-	788,636	963,811	-	(185)	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>259,076</b>	<b>(7,863)</b>	<b>1,853,053</b>	<b>1,649,756</b>	<b>-</b>	<b>(185)</b>	<b>128,613</b>
Excess (deficiency) of receipts over disbursements	-	-	(9,730)	35,331	(311,699)	93,763	-	185	(10,924)
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(185)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(185)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(9,730)	35,331	(311,699)	93,763	-	-	(10,924)
Cash and investments - ending	\$ -	\$ -	\$ (9,730)	\$ -	\$ (311,699)	\$ (64,281)	\$ -	\$ (2)	\$ (10,924)

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	20619009Pn01 Preschool FY20	19619009Pn01 Presch FY19	Title IV 18-19 Student Support	Title IV 2017- 2018 Student Support	Title IV 2019- 2020	Title IV 2020- 2021	Voc Perkins 19- 20	Perkins Assessment Grant 19-20	Voc Perkins Assessment Grant 2020-2021
Cash and investments - beginning	\$ (8,081)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,728)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	54,172	-	-	-	479	13,123	-	1,728	-
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>54,172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>479</b>	<b>13,123</b>	<b>-</b>	<b>1,728</b>	<b>-</b>
Disbursements:									
Instruction	46,091	-	-	-	125	6,999	-	-	6,600
Support services	-	-	-	-	354	8,624	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>46,091</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>479</b>	<b>15,623</b>	<b>-</b>	<b>-</b>	<b>6,600</b>
Excess (deficiency) of receipts over disbursements	8,081	-	-	-	-	(2,500)	-	1,728	(6,600)
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,081	-	-	-	-	(2,500)	-	1,728	(6,600)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,500)	\$ -	\$ -	\$ (6,600)

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Perkins		Perkins Summer Expansion Grant	Medicaid Reimb.- Fed	Title II-2018-19	Title II 2016- 2017	Title II 2020- 2021	Title II 2019- 2020
	Perkins 2018-19	Assistance Covid- 19--2020-2021						
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 544,259	\$ -	\$ -	\$ -	\$ (9,338)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	21,995	96,873	93,669	-	-	27,514	18,590
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	21,995	96,873	93,669	-	-	27,514	18,590
Disbursements:								
Instruction	-	21,995	155,430	-	-	-	5,935	5,711
Support services	-	-	1,011	2,458	-	-	22,269	3,541
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	21,995	156,441	2,458	-	-	28,204	9,252
Excess (deficiency) of receipts over disbursements	-	-	(59,568)	91,211	-	-	(690)	9,338
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	-	-	(59,568)	91,211	-	-	(690)	9,338
Cash and investments - ending	\$ -	\$ -	\$ (59,568)	\$ 635,470	\$ -	\$ -	\$ (690)	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Title III Eng Lang. 2018-19	Title III 2017- 2018	Title III 2019- 2020	Title III 2020- 2021	Cares Esser III	Cares Esser II	Cares 1	TSA Coop	Life 1 Coop
Cash and investments - beginning	\$ 955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	715	24,524	-	87,611	171,105	-	-
Other receipts	-	-	-	-	-	-	-	52,851	377
Total receipts	-	-	715	24,524	-	87,611	171,105	52,851	377
Disbursements:									
Instruction	-	-	526	25,598	240,104	33,786	86,938	-	-
Support services	-	-	189	-	72,316	67,075	61,989	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	5,571	-	-
Debt services	-	-	-	-	294,802	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	16,607	52,851	377
Total disbursements	-	-	715	25,598	607,222	100,861	171,105	52,851	377
Excess (deficiency) of receipts over disbursements	-	-	-	(1,074)	(607,222)	(13,250)	-	-	-
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	955	956	-	-	-	-	-
Transfers out	(955)	-	-	(956)	-	-	-	-	-
Total other financing sources (uses)	(955)	-	955	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(955)	-	955	(1,074)	(607,222)	(13,250)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 955	\$ (1,074)	\$ (607,222)	\$ (13,250)	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	GJ Misc Coop	Credit	125 Benefit Plan	Hospital Indemnity Coop	Wage Garnishment	Life Tx Life	Life Afidelity	Medic 125 Coop	Cancer 2
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	18,469	25,896	22,534	1,137	2,379	11,170	4,447	61,906	27,168
Total receipts	18,469	25,896	22,534	1,137	2,379	11,170	4,447	61,906	27,168
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	18,469	25,896	22,534	1,137	2,379	11,170	4,447	61,708	27,168
Total disbursements	18,469	25,896	22,534	1,137	2,379	11,170	4,447	61,708	27,168
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	198	-
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	-	-	-	-	-	-	-	198	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 413	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Voluntary Perf Contribution	Roth IRA Coop	Federal Taxes	FICA-Oasdi- Social Security	Medicare Taxes	State Taxes	County Taxes	TSA	Hospital Indemnity GJ
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	6,727	34,407	1,729,616	1,160,708	271,456	586,456	217,938	276,828	2,533
Total receipts	6,727	34,407	1,729,616	1,160,708	271,456	586,456	217,938	276,828	2,533
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	6,727	34,407	1,729,616	1,160,708	271,456	586,456	217,938	276,828	2,533
Total disbursements	6,727	34,407	1,729,616	1,160,708	271,456	586,456	217,938	276,828	2,533
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Life 1	Medic 1	Credit Union	Union Dues	Flex Admin Group D	Cancer/AF Non 125	Cancer/WS	Cancer/AF Section 125	Cancer American Fid Non 125
Cash and investments - beginning	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	1,880	10	348,506	92,941	80,497	356	303	108,759	32,773
Total receipts	1,880	10	348,506	92,941	80,497	356	303	108,759	32,773
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,886	10	348,506	92,941	80,497	356	303	108,759	32,773
Total disbursements	1,886	10	348,506	92,941	80,497	356	303	108,759	32,773
Excess (deficiency) of receipts over disbursements	(6)	-	-	-	-	-	-	-	-
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	(6)	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Life/Afid	Ltd/Afid	Std/Afid	Medic 125 GJ	Cancer/WS2	Accidental - Afid	GR Critical	Critical Care Ins.	Voluntary Perf Contrib.
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 38,305	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	26,536	9,098	24,618	413,585	1,666	43,534	11,804	376	37,341
Total receipts	26,536	9,098	24,618	413,585	1,666	43,534	11,804	376	37,341
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	26,536	9,098	24,618	391,168	1,666	43,534	11,804	376	37,341
Total disbursements	26,536	9,098	24,618	391,168	1,666	43,534	11,804	376	37,341
Excess (deficiency) of receipts over disbursements	-	-	-	22,417	-	-	-	-	-
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	-	-	-	22,417	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 60,722	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Vol. ISTA Ret. Contrib.	Life - Afid/Texas	Cert Irrevocable P/R Deduction	N/C Irrevocable P/R Deduction	Garnishment	Roth IRA GJ	Transfers - Café Payroll	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,270,436
Receipts:								
Local sources	-	-	-	-	-	-	-	29,229,128
Intermediate sources	-	-	-	-	-	-	-	12,124
State sources	-	-	-	-	-	-	-	22,062,054
Federal sources	-	-	-	-	-	-	-	5,625,128
Other receipts	10,664	84,173	3,968	1,535	1,486	97,942	532,266	6,489,037
<b>Total receipts</b>	<b>10,664</b>	<b>84,173</b>	<b>3,968</b>	<b>1,535</b>	<b>1,486</b>	<b>97,942</b>	<b>532,266</b>	<b>63,417,472</b>
Disbursements:								
Instruction	-	-	-	-	-	-	-	21,027,477
Support services	-	-	-	-	-	-	-	13,992,341
Noninstructional services	-	-	-	-	-	-	-	760,314
Facilities acquisition and construction	-	-	-	-	-	-	-	618,142
Debt services	-	-	-	-	-	-	-	8,541,444
Nonprogrammed charges	10,664	84,173	3,968	1,535	1,486	97,942	532,266	17,497,577
<b>Total disbursements</b>	<b>10,664</b>	<b>84,173</b>	<b>3,968</b>	<b>1,535</b>	<b>1,486</b>	<b>97,942</b>	<b>532,266</b>	<b>62,437,295</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	980,177
Other financing sources (uses)								
Sale of capital assets	-	-	-	-	-	-	-	1,500
Transfers in	-	-	-	-	-	-	-	3,584,489
Transfers out	-	-	-	-	-	-	-	(3,584,489)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	981,677
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,252,113

GREATER JASPER CONSOLIDATED SCHOOLS  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
GAB-Hoosier Business Machines	Copiers	\$ 19,242	5/3/2017	4/3/2022
Greater Jasper Middle School Building Corporation	Jasper Middle School	2,903,000	7/15/2002	1/15/2024
Greater Jasper Schools Building Corporation	Jasper High School	2,900,000	7/15/2002	1/15/2024
Springs Valley Bank and Trust Company	2:1 Devices	294,804	4/1/2019	4/1/2022
Greater Jasper Schools Building Corporation	JHS/JMS/Ireland/Supt. Office	572,500	6/30/2020	12/31/2032
Greater Jasper Schools Building Corporation	Jasper Elementary School	1,352,250	7/15/2019	7/15/2030
Greater Jasper Ireland School Building Corporation	Ireland Elementary School Cafeteria	213,300	7/15/2018	1/15/2025
Greater Jasper Ireland School Building Corporation	Ireland Elementary School	54,750	7/15/2016	1/15/2024
GAB - Phone	Phones	<u>11,608</u>	6/1/2020	6/1/2025
Total governmental activities		<u>8,321,454</u>		
Total of annual lease payments		<u>\$ 8,321,454</u>		

GREATER JASPER CONSOLIDATED SCHOOLS  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2021

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,022,106
Buildings	136,221,446
Improvements other than buildings	11,157,503
Machinery, equipment, and vehicles	<u>385,719</u>
Total governmental activities	<u>149,786,774</u>
Total capital assets	<u>\$ 149,786,774</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/>.