

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

Fund	Cash and Investments 07-01-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17
General	\$ 8,622,937	\$ 129,008,789	\$ 128,411,144	\$ 243,813	\$ 9,464,395	\$ 126,864,711	\$ 123,504,106	\$ 233,191	\$ 13,058,191
Debt Service	7	985,911	100,338	(408,950)	476,630	992,220	40,911	(869,963)	557,976
Exempt Debt	9,281,077	18,564,470	18,666,288	-	9,179,259	17,945,225	17,974,338	-	9,150,146
Exempt Pension Debt	1,588,524	2,989,909	3,148,082	-	1,430,351	2,733,873	3,619,667	-	544,557
Capital Projects	9,224,290	10,460,156	9,030,169	-	10,654,277	10,711,522	11,205,542	-	10,160,257
School Transportation	4,537,136	13,440,061	12,679,597	-	5,297,600	13,944,919	12,076,326	-	7,166,193
School Bus Replacement	1,338,224	2,119,056	1,650,956	-	1,806,324	2,227,392	2,430,797	-	1,602,919
Rainy Day	816,000	-	-	-	816,000	-	-	-	816,000
Retirement/Severance Bond	7,329,989	92,504	718,184	-	6,704,309	95,220	627,081	-	6,172,448
Post-Retirement/Severance Future Benefits	3,461,129	509,642	118,576	-	3,852,195	41,527	245,171	-	3,648,551
Construction	4,987,283	179,649	1,328,111	-	3,838,821	42,467	1,811,585	-	2,069,703
School Lunch	3,534,618	11,942,446	11,517,817	-	3,959,247	9,259,462	9,242,085	-	3,976,624
Textbook Rental	1,536,963	1,701,047	2,711,271	408,950	935,689	1,661,187	2,423,464	869,963	1,043,375
Self-Insurance	17,864,269	32,874,030	31,768,342	-	18,969,957	25,460,243	30,063,541	-	14,366,659
Levy Excess	5,074	-	-	-	5,074	-	-	-	5,074
Key Institute CTE Grant	-	5,000	2,500	-	2,500	-	2,393	-	107
Print Shop	96,445	20,075	-	-	116,520	20,018	-	-	136,538
Costume Shop	-	-	-	-	-	9,835	7,629	-	2,206
Joint Services and Supply - Other	76	-	-	-	76	-	-	(76)	-
Summer Sch Credit Redemption	7,434	-	-	-	7,434	-	-	-	7,434
Summer Redemption	442,266	-	-	-	442,266	-	-	-	442,266
Governor Money	429,739	-	113,824	-	315,915	-	35,137	-	280,778
Northern Ind. Conference	1,070	1,019	1,019	-	1,070	838	52	-	1,856
Alumni Association	17,509	48,028	53,125	-	12,412	49,205	49,207	-	12,410
Public Education Foundation	1,380	4,136	3,235	-	2,281	2,783	2,717	-	2,347
Art Association	-	173,183	76,701	-	96,482	180,181	276,662	-	1
Child Care Program	1,992	679	2,671	-	-	-	-	-	-
Historical Society	-	173,183	76,701	-	96,482	179,865	276,345	-	2
Judgments	4,299	48,920	17,340	-	35,879	50,000	73,888	-	11,991
SAFE School Haven	2,235	-	-	-	2,235	-	14	-	2,221
Early Intervention Grant	16,113	3,261	4,940	-	14,434	3,770	8,731	-	9,473
Reading Recovery	171,409	130,367	217,882	-	83,894	116,845	72,826	-	127,913
Lily Grant	-	-	-	-	-	50,000	16,367	-	33,633
Instructional Support	198,091	146,214	167,479	-	176,826	108,099	99,065	12,500	198,360
Adult and Continuing Education	56,490	44,787	53,232	(2,979)	45,066	24,492	6,101	(12,500)	50,957
Extra-Curricular Activities	35,525	18,232	16,044	-	37,713	23,050	12,001	-	48,762
Cultural Arts	919	707	-	(813)	813	1,544	-	-	2,357
Welfare Activities	236	-	-	-	236	24,000	5,803	-	18,433
Scholarships and Awards	3,122	6,850	8,816	-	1,156	-	156	-	1,000
Construction, Remodeling, and Equipping Buildings	43,951	24,403	20,939	-	47,415	33,962	14,375	-	67,002
Miscellaneous Programs	177,509	302,341	195,117	-	284,733	262,332	148,876	-	398,189
Judgement Bond	523	-	-	-	523	-	-	-	523
Instructional Support	1,000	-	-	(1,000)	-	-	-	-	-
Fluid Power Challenge	-	-	-	-	-	228,857	132,571	-	96,286
Lit Early Intervention	-	10,380	1,490	-	8,890	23,000	19,989	-	11,901
Gifted & Talented	30,473	110,380	120,047	-	20,806	120,871	110,236	-	31,441
Tech Assistance	491	-	-	-	491	1,484	1,484	-	491
Teacher Quality Improvement Program	206,708	-	29,442	-	177,266	-	6,508	-	170,758
Principal Leadership Academy	-	-	-	-	-	76,206	76,207	-	(1)
State Development Network	-	-	-	-	-	-	40,000	-	(40,000)
Drug Free Communities	(6,361)	20,996	19,851	-	(5,216)	22,980	30,000	-	(12,236)
Early Childhood Intervention (First Steps)	4,809	179,277	181,656	-	2,430	90,963	91,375	-	2,018
Medicaid Reimbursement	13,090	431,195	318,005	-	126,280	525,161	342,645	-	308,796
Extra-Curricular Activities	453,349	308,485	270,888	-	490,946	334,003	322,546	-	502,403
Indiana Arts Commission	476	-	42	-	434	-	-	-	434
Non-English Speaking Programs	48,080	395,731	341,504	-	102,307	388,835	379,946	-	111,196
School Technology	244,758	548,038	549,300	-	243,496	527,537	130,264	-	640,769
Technology Grants [IC 20-40-15]	2,535	385,853	251,092	-	137,296	-	137,296	-	-
Performance Based Awards	1,404	21,188	21,188	-	1,404	-	-	-	1,404
Indiana School Academic Improvement Program (ISAIP)	1,292	-	-	(1,292)	-	-	-	-	-
Technology Planning Grant	7,248	-	-	-	7,248	-	-	-	7,248
Indiana 2000 Planning	135	-	-	-	135	-	135	-	-

SOUTH BEND COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Years Ended June 30, 2016 and 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16	Passed Through to Subrecipient 06-30-17	Total Federal Awards Expended 06-30-17
<b>Department of Agriculture</b>							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education	10.553					
School Breakfast Program			SY 2015-2016	\$ -	\$ 2,666,994	\$ -	\$ -
School Breakfast Program			SY 2016-2017	-	-	-	2,049,974
Total - School Breakfast Program				-	2,666,994	-	2,049,974
National School Lunch Program	Indiana Department of Education	10.555					
National School Lunch Program			SY 2015-2016	-	7,503,061	-	-
National School Lunch Program			SY 2016-2017	-	-	-	5,680,786
Commodities			SY 2015-2016, SY 2016-2017	-	726,500	-	762,281
Total - National School Lunch Program				-	8,229,561	-	6,443,067
Summer Food Service Program for Children	Indiana Department of Education	10.559					
Summer Food Service Program for Children			SY 2015-2016	-	380,924	-	-
Summer Food Service Program for Children			SY 2016-2017	-	-	-	284,702
Total - Summer Food Service Program for Children				-	380,924	-	284,702
<b>Total - Child Nutrition Cluster</b>				-	11,277,479	-	8,777,743
Child and Adult Care Food Program	Indiana Department of Education	10.558					
Child and Adult Care Food Program			SY 2015-2016	-	975,190	-	-
Child and Adult Care Food Program			SY 2016-2017	-	-	-	754,816
Total - Child and Adult Care Food Program				-	975,190	-	754,816
Fresh Fruit and Vegetable Program	Indiana Department of Education	10.582					
Fresh Fruit and Vegetable Program			SY 2015-2016	-	210,135	-	-
Fresh Fruit and Vegetable Program			SY 2016-2017	-	-	-	160,296
Total - Fresh Fruit and Vegetable Program				-	210,135	-	160,296
<b>Total - Department of Agriculture</b>				-	12,462,804	-	9,692,855
<b>Department of Education</b>							
School Improvement Grants Cluster							
School Improvement Grants	Indiana Department of Education	84.377					
School Improvement Grants			2015-16 1003g	-	1,043,844	-	-
School Improvement Grants			2016-17 1003g	-	-	-	305,795
Total - School Improvement Grants Cluster				-	1,043,844	-	305,795
Special Education Cluster (IDEA)							
Special Education_Grants to States	Indiana Department of Education	84.027					
Special Education			14214-055-PN01	-	577,373	-	-
Special Education			14215-055-PN01	-	1,435,966	-	462,196
Special Education			14216-053-PN01	-	4,253,615	-	1,340,110
Special Education			14217-053-PN01	-	-	-	3,975,057
Special Education Tech Grant			99914-TA01	-	68,937	-	-
Total - Special Education_Grants to States				-	6,335,891	-	5,777,363

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

	Rainy Day	Retirement/ Severance Bond	Post-Retirement/ Severance Future Benefits	Construction	School Lunch	Textbook Rental	Self-Insurance
Cash and investments - beginning	\$ 816,000	\$ 6,704,309	\$ 3,852,195	\$ 3,838,821	\$ 3,959,247	\$ 935,689	\$ 18,969,957
Receipts:							
Local sources	-	95,220	41,527	42,467	830,497	623,386	25,460,243
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	306,525	1,037,801	-
Federal sources	-	-	-	-	8,119,046	-	-
Other receipts	-	-	-	-	3,394	-	-
Total receipts	-	95,220	41,527	42,467	9,259,462	1,661,187	25,460,243
Disbursements:							
Instruction	-	349,699	205,125	-	-	158,732	971,598
Support services	-	249,396	39,138	-	2,149	2,264,732	234,738
Noninstructional services	-	18,472	908	-	9,239,936	-	4,680
Facilities acquisition and construction	-	9,514	-	1,811,585	-	-	15,368
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	28,837,157
Total disbursements	-	627,081	245,171	1,811,585	9,242,085	2,423,464	30,063,541
Excess (deficiency) of receipts over disbursements	-	(531,861)	(203,644)	(1,769,118)	17,377	(762,277)	(4,603,298)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	207,169	869,963	-
Transfers out	-	-	-	-	(207,169)	-	-
Total other financing sources (uses)	-	-	-	-	-	869,963	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(531,861)	(203,644)	(1,769,118)	17,377	107,686	(4,603,298)
Cash and investments - ending	\$ 816,000	\$ 6,172,448	\$ 3,648,551	\$ 2,069,703	\$ 3,976,624	\$ 1,043,375	\$ 14,366,659

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
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 For the Year Ended June 30, 2016

	Rainy Day	Retirement/ Severance Bond	Post-Retirement/ Severance Future Benefits	Construction	School Lunch	Textbook Rental	Self-Insurance
Cash and investments - beginning	\$ 816,000	\$ 7,329,989	\$ 3,461,129	\$ 4,987,283	\$ 3,534,618	\$ 1,536,963	\$ 17,864,269
Receipts:							
Local sources	-	92,504	509,642	22,547	907,548	642,212	32,874,030
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	380,924	1,058,835	-
Federal sources	-	-	-	-	10,649,803	-	-
Other receipts	-	-	-	157,102	4,171	-	-
Total receipts	-	92,504	509,642	179,649	11,942,446	1,701,047	32,874,030
Disbursements:							
Instruction	-	384,520	93,832	-	-	217,237	1,398,914
Support services	-	291,926	23,940	-	7,245	2,494,034	402,292
Noninstructional services	-	18,550	804	-	10,910,572	-	4,428
Facilities acquisition and construction	-	23,188	-	1,328,111	-	-	93,709
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	600,000	-	29,868,999
Total disbursements	-	718,184	118,576	1,328,111	11,517,817	2,711,271	31,768,342
Excess (deficiency) of receipts over disbursements	-	(625,680)	391,066	(1,148,462)	424,629	(1,010,224)	1,105,688
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	2,588,220	408,950	-
Transfers out	-	-	-	-	(2,588,220)	-	-
Total other financing sources (uses)	-	-	-	-	-	408,950	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(625,680)	391,066	(1,148,462)	424,629	(601,274)	1,105,688
Cash and investments - ending	\$ 816,000	\$ 6,704,309	\$ 3,852,195	\$ 3,838,821	\$ 3,959,247	\$ 935,689	\$ 18,969,957