

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DELPHI COMMUNITY SCHOOL CORPORATION

CARROLL COUNTY, INDIANA

July 1, 2021 to June 30, 2023



FILED

03/05/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Andrea Miller	07-01-21 to 06-30-24
Superintendent of Schools	Ann-Marie Circle	07-01-21 to 06-30-24
President of the School Board	Kirk Schwarzkopf Zach Owen	07-01-21 to 06-30-22 07-01-22 to 06-30-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE DELPHI COMMUNITY SCHOOL
CORPORATION, CARROLL COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Delphi Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2021 to June 30, 2023, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the School Corporation for the period of July 1, 2021 to June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the School Corporation, for the period of July 1, 2021 to June 30, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the School Corporation, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Matter Giving Rise to 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.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability to continue as a going concern for a reasonable period of time.

INDEPENDENT AUDITOR'S REPORT
(Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2024, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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

February 15, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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.

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: [IDOE Finance Dashboard](#). 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.

DELPHI COMMUNITY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES -REGULATORY BASIS
 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Education	\$ 2,118,926	\$ 10,450,041	\$ 8,466,392	\$ (948,081)	\$ 3,154,494	\$ 10,639,070	\$ 8,596,641	\$ (1,542,500)	\$ 3,654,423
Debt Service	767,795	1,673,673	1,475,004	(45,000)	921,464	1,689,489	1,949,722	-	661,231
Retirement/Severance Bond Debt Service	102,533	177,698	187,727	-	92,504	193,240	188,449	-	97,295
Operations	1,957,231	3,820,199	3,897,834	781,407	2,661,003	4,057,253	4,207,183	1,489,704	4,000,777
Local Rainy Day	369,412	-	-	198,081	567,493	-	-	292,500	859,993
2020 Taxable Go Bond	54,065	-	-	-	54,065	-	-	-	54,065
School Lunch	255,475	1,112,783	964,526	10,400	414,132	1,125,968	921,465	-	618,635
Curricular Materials Rental	114,601	255,697	273,242	-	97,056	224,083	288,382	-	32,757
Nchs Resilient Youth Init	22,877	43,422	46,959	-	19,340	-	19,342	-	(2)
Sia Grant-Facs	-	13,947	12,786	-	1,161	-	1,160	-	1
Community Foundation Manufacturing Pathw	-	-	-	-	-	7,500	2,500	-	5,000
22-23 3E Grant	-	-	-	-	-	-	-	-	-
Dces Art	-	-	-	-	-	1,410	910	-	500
Band Grant	-	-	-	-	-	3,250	185	-	3,065
Community Foundation Life Skills Grant	-	-	-	-	-	2,000	1,806	-	194
2023 Whin Grant	-	-	-	-	-	139,836	-	-	139,836
Alternative Education	26,621	-	-	-	26,621	-	-	-	26,621
Early Intervention/Counseling	157	-	-	-	157	-	-	-	157
Lilly Grant-Comprehensive Coun	31,205	-	27,710	-	3,495	-	-	-	3,495
Donation-Youth Lunch	1,100	-	-	-	1,100	-	-	-	1,100
Donations-Special Education	300	-	-	-	300	1,355	476	-	1,179
Donations	150	-	-	-	150	-	-	-	150
Donation-Kiln(Art Room)	-	1,000	1,000	-	-	-	-	-	-
Transportation Donation	-	1,220	-	-	1,220	-	700	-	520
5Th Grade Collection - Carroll Manor	-	-	-	-	-	94	94	-	-
Pe -Triathlon	-	-	-	-	-	2,272	2,052	-	220
Scholarships	82,501	5,127	4,359	-	83,269	3,808	5,108	-	81,969
Industry Design & Innovation Studio Awar	-	20,000	20,000	-	-	-	-	-	-
Resilient Youth	(2,776)	-	-	2,776	-	-	-	-	-
Formative Assessment	297	17,751	6,584	-	11,464	17,025	19,781	-	8,708
Early Education Matching Grant	(2,882)	2,884	-	-	2	-	1	-	1
Medicaid Reimbursement-State	16,756	14,784	1,937	-	29,603	13,779	1,543	-	41,839
Secured Schools Safety Grant	(17,791)	22,295	34,435	-	(29,931)	52,849	40,704	-	(17,786)
Alternative Education 20-21	7,881	-	5,068	-	2,813	-	2,813	-	-
Alternative Education '21/'22	-	-	-	-	-	21,750	21,750	-	-
Alternative Education Grant '22-'23	-	-	-	-	-	-	16,930	-	(16,930)
Early Intervention Grant '19-'20	(22)	-	2,600	-	(2,622)	-	(2,622)	-	-
Early Intervention Grant '20-'21	3,933	-	-	-	3,933	-	2,600	-	1,333
Early Intervention Grant 2021-2022	-	4,711	2,316	-	2,395	-	2,394	-	1
Early Intervention Grant '23	-	-	-	-	-	3,828	3,828	-	-
Resilient Youth Planning Grant	1,333	-	-	(1,333)	-	-	-	-	-
Non English Speaking Program	3,147	25,369	22,267	-	6,249	22,052	18,637	-	9,664
State Connectivity Grant Old	(11,089)	12,760	13,688	-	(12,017)	-	(12,017)	-	-
Career And Technical Performance Grant	32,272	-	-	-	32,272	-	-	-	32,272
Performance Based Awards	-	51,721	51,240	-	481	50,852	50,395	-	938
High Ability Students	6,849	28,067	29,996	-	4,920	-	17,288	-	(12,368)
State Connectivity Grant	-	-	-	-	-	9,990	-	-	9,990
Project Lead The Way	-	10,000	-	-	10,000	-	10,000	-	-
Title I 2018-19	35,593	-	-	-	35,593	-	-	-	35,593
Title I 2019-2020	(2,377)	-	-	-	(2,377)	-	-	-	(2,377)
Title I Fy 2020-2021	(33,479)	33,878	399	-	-	-	-	-	-
Title I Fy 2022	-	-	166,710	-	(166,710)	177,956	11,246	-	-
Title I '23 Grant	-	-	-	-	-	103,891	165,927	-	(62,036)

DELPHI COMMUNITY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES -REGULATORY BASIS
 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-21	Receipts	Disbursements		06-30-22	Receipts	Disbursements		
Idea Fy19 Part B 611-Sped Rewr	(5,104)	1,637	(3,466)	-	(1)	-	-	-	(1)
Idea Fy20 Part B 611-Sped	(18,888)	30,335	17,520	-	(6,073)	-	-	-	(6,073)
Idea Fy2020 Part B 619-Sped	(88)	88	-	-	-	-	-	-	-
2021 Sped 611 Grant	(206,269)	218,960	36,936	-	(24,245)	127,179	98,418	-	4,516
Special Education 619 Fy 2021	(5,227)	5,338	169	-	(58)	4,055	2,162	-	1,835
Idea Fy 2022 Part B 611	-	-	286,970	-	(286,970)	91	51,224	-	(338,103)
Idea Fy 2022 Part B 619	-	-	5,412	-	(5,412)	-	3,276	-	(8,688)
Sp Ed Part B 611 '23	-	-	-	-	-	-	292,765	-	(292,765)
Title Iv Pt A Fy2018	(5,400)	-	-	-	(5,400)	-	(5,400)	-	-
Title Iv Part A Fy 2019	8,190	-	45	-	8,145	47	5,446	-	2,746
Title Iv Fy20	-	-	18	-	(18)	19	1	-	-
Title Iv Fy2021-2022	-	-	12,983	-	(12,983)	12,983	-	-	-
Title Iv 2022-23	-	-	-	-	-	-	13,682	-	(13,682)
Manufacturing Grant	-	-	-	-	-	-	9,435	-	(9,435)
Medicaid Reimbursement-Federal	34,273	38,939	-	-	73,212	35,196	35,501	-	72,907
Title li Pt A Elem And Second	22,915	4,439	2,759	-	24,595	-	-	-	24,595
Title li Part A Fy 2020-2021	(7,233)	-	5,612	-	(12,845)	13,711	1,098	-	(232)
Title li Fy 2021-2022	-	-	30,475	-	(30,475)	36,029	5,554	-	-
Title li '22-'23 Sy	-	-	-	-	-	-	33,191	-	(33,191)
Title lii Limited English	(1,069)	-	-	-	(1,069)	-	-	-	(1,069)
3E Grant	-	-	-	-	-	24,500	6,000	-	18,500
Arp Hcy li	-	-	-	-	-	-	299	-	(299)
Idea Arp 611	-	-	-	-	-	-	28,399	-	(28,399)
Idea Arp 619	-	-	-	-	-	-	4,473	-	(4,473)
Emergency Connectivity Grant (Arp)	-	154,090	154,090	-	-	111,076	111,076	-	-
School Emergency Relief (Essr lii)	-	-	6,817	-	(6,817)	427,356	457,819	-	(37,280)
School Emergency Relief (Esser li)	(46,283)	531,758	478,626	(32,500)	(25,651)	49,010	53,359	-	(30,000)
Federal Stimulus - 18002 Governor As Emer	(1,402)	160,646	200,969	-	(41,725)	84,725	43,001	-	(1)
Federal Stimulus - 18003 Educ. Stab Reli	(10,313)	47,621	37,308	-	-	-	-	-	-
Prepaid School Lunch Accounts	27,488	91,374	76,586	-	42,276	293,328	322,072	-	13,532
Federal Tax Withheld	-	604,796	604,844	-	(48)	601,378	601,330	-	-
Social Security Tax Withheld	-	647,127	647,201	-	(74)	662,291	662,218	-	(1)
State Tax W/H	-	259,741	259,741	-	-	267,173	267,173	-	-
County Tax W/H	-	163,862	163,862	-	-	172,149	172,149	-	-
Teacher Retirement W/H	-	2,881	2,881	-	-	3,413	3,413	-	-
Perf W/H	-	34,340	34,340	-	-	37,338	37,338	-	-
Health Insurance W/H	2,500	312,337	314,837	-	-	340,588	337,657	-	2,931
Tax Sheltered Annuities	-	157,871	157,871	-	-	146,860	146,860	-	-
Garnishment	-	3,541	3,541	-	-	38	38	-	-
Cancer Ins W/H	-	123,021	123,021	-	-	109,286	109,312	-	(26)
Dental Insurance W/H	480	35,748	36,156	-	72	39,235	38,937	-	370
Vision Insurance	199	17,160	17,318	-	41	16,690	16,534	-	197
Life/Ad&D	11	347	358	-	-	414	398	-	16
Ltd	-	12,145	12,145	-	-	12,314	12,314	-	-
Child Support Withholding	-	6,012	6,012	-	-	2,407	2,407	-	-
Medical Reimbursement	-	85,876	85,876	-	-	85,312	85,312	-	-
Life Insurance Fringe Benefit	-	8,496	8,496	-	-	-	-	-	-
Totals	\$ 5,731,374	\$ 21,559,553	\$ 19,543,108	\$ (34,250)	\$ 7,713,569	\$ 22,280,791	\$ 20,623,614	\$ 239,704	\$ 9,610,450

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

DELPHI COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

DELPHI COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

Temporary loans. Amounts received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

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

E. Disbursements

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

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

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

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

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

Debt 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.

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

DELPHI COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

Proceeds of long-term debt. Amounts received in relation to the issuance of bonds or other long-term debt issues.

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

DELPHI COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

DELPHI COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the 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.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

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 both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. Teachers' Retirement Fund

Plan Description

The Indiana Teachers' Hybrid Plan (TRF Hybrid) consists of two components: Indiana Teachers' Pre-1996 Defined Benefit Account (Teachers' Pre-1996 DB) or Indiana Teachers' 1996 Defined Benefit Account (Teachers' 1996 DB) the monthly employer-funded defined benefit components, along with the Indiana Teachers' Defined Contribution Account (TRF DC), the defined contribution component. Generally, members hired before 1996 participate in the Teachers' Pre-1996 DB and members hired after 1995 participate in the Teachers' 1996 DB.

The Teachers' 1996 DB is a cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. All legally qualified and regularly employed licensed teachers serving in State of Indiana public schools are eligible to participate in the Teachers' 1996 DB.

The Teachers' Pre-1996 DB is a pay-as-you-go, cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. Membership in the Teachers' Pre-1996 DB is closed to new entrants.

DELPHI COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

The TRF DC is a multiple-employer defined contribution plan providing supplemental retirement benefits to Teachers' 1996 DB and Teachers' Pre-1996 DB members.

The Retirement Savings Plan for Public Teachers (My Choice) is a multiple-employer defined contribution plan. New employees hired after June 30, 2019, have a one-time election to join either the TRF Hybrid plan that is not closed to new entrants or the My Choice plan.

All these plans are administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3, 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 plan when applicable.

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 DB) is considered to be an obligation of, and is paid by, the State of Indiana.

Contributions for the defined contribution component of TRF Hybrid are determined by statute and the INPRS Board at 3 percent of covered payroll. The employer may choose to make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

My Choice plan is funded with employer contributions and member contributions. The employer contributions must equal the contribution rate for monthly employer-funded defined benefit components of TRF Hybrid. The amount deposited into the employer contribution subaccount for the member is the normal cost of participation. The variable rate contribution can be no less than 3 percent. Member contributions are determined by statute and the Board at 3 percent of covered payroll. The employer must make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

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 from previous entries that were paid or received into incorrect funds.

DELPHI COMMUNITY SCHOOL CORPORATION
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 the funds being set up for reimbursable grants.

Note 9. Holding Corporation

The School Corporation has entered into a capital lease with the Delphi Community Multi-School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the fiscal years 2021-2022 and 2022-2023 totaled \$581,500 and \$1,004,500, respectively.

Note 10. Subsequent Events

In November of 2023, the School Corporation issued the General Obligation Bonds of 2023, in the amount of \$2,400,000. The debt funded multi-building updates and the purchase of school buses and technology.

Note 11. Other Postemployment Benefits

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

Note 12. Combined Funds

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

OTHER INFORMATION

DELPHI COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER
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 For the Year Ended June 30, 2022

	Education	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	2020 Taxable Go Bond	School Lunch	Curricular Materials Rental
Cash and investments - beginning	\$ 2,118,926	\$ 767,795	\$ 102,533	\$ 1,957,231	\$ 369,412	\$ 54,065	\$ 255,475	\$ 114,601
Receipts:								
Local sources	491,231	1,673,673	177,698	3,813,490	-	-	230,599	195,403
Intermediate sources	2,409	-	-	-	-	-	-	-
State sources	9,951,712	-	-	-	-	-	7,032	60,294
Federal sources	-	-	-	-	-	-	875,152	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	4,689	-	-	6,709	-	-	-	-
Total receipts	10,450,041	1,673,673	177,698	3,820,199	-	-	1,112,783	255,697
Disbursements:								
Instruction	6,451,119	-	-	-	-	-	-	-
Support services	1,762,556	42,775	-	3,332,294	-	-	-	273,242
Noninstructional services	252,717	-	-	-	-	-	964,526	-
Facilities acquisition and construction	-	-	-	565,540	-	-	-	-
Debt services	-	1,432,229	187,727	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	8,466,392	1,475,004	187,727	3,897,834	-	-	964,526	273,242
Excess (deficiency) of receipts over disbursements	1,983,649	198,669	(10,029)	(77,635)	-	-	148,257	(17,545)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	16,507	-	-	-	-
Sale of capital assets	-	-	-	14,900	-	-	-	-
Transfers in	-	-	-	750,000	198,081	-	10,400	-
Transfers out	(948,081)	(45,000)	-	-	-	-	-	-
Total other financing sources (uses)	(948,081)	(45,000)	-	781,407	198,081	-	10,400	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,035,568	153,669	(10,029)	703,772	198,081	-	158,657	(17,545)
Cash and investments - ending	\$ 3,154,494	\$ 921,464	\$ 92,504	\$ 2,661,003	\$ 567,493	\$ 54,065	\$ 414,132	\$ 97,056

DELPHI COMMUNITY SCHOOL CORPORATION
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 FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	Nchs Resilient Youth Init	Sia Grant-Facs	Community Foundation Manufacturing Pathw	22-23 3E Grant	Dces Art	Band Grant	Community Foundation Life Skills Grant	2023 Whin Grant
Cash and investments - beginning	\$ 22,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	43,422	13,947	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	43,422	13,947	-	-	-	-	-	-
Disbursements:								
Instruction	32,910	-	-	-	-	-	-	-
Support services	14,049	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	12,786	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	46,959	12,786	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(3,537)	1,161	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
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	(3,537)	1,161	-	-	-	-	-	-
Cash and investments - ending	\$ 19,340	\$ 1,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DELPHI COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER
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	Alternative Education	Early Intervention/Counseling	Lilly Grant- Comprehensive Coun	Donation- Youth Lunch	Donations- Special Education	Donations	Donation- Kiln(Art Room)	Transportation Donation
Cash and investments - beginning	\$ 26,621	\$ 157	\$ 31,205	\$ 1,100	\$ 300	\$ 150	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	1,000	1,220
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	1,000	1,220
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	27,710	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	1,000	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	27,710	-	-	-	1,000	-
Excess (deficiency) of receipts over disbursements	-	-	(27,710)	-	-	-	-	1,220
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
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	-	-	(27,710)	-	-	-	-	1,220
Cash and investments - ending	\$ 26,621	\$ 157	\$ 3,495	\$ 1,100	\$ 300	\$ 150	\$ -	\$ 1,220

DELPHI COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
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	5Th Grade Collection - Carroll Manor	Pe -Triathlon	Scholarships	Industry Design & Innovation Studio Awar	Resilient Youth	Formative Assessment	Early Education Matching Grant
Cash and investments - beginning	\$ -	\$ -	\$ 82,501	\$ -	\$ (2,776)	\$ 297	\$ (2,882)
Receipts:							
Local sources	-	-	5,127	20,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	17,751	2,884
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	5,127	20,000	-	17,751	2,884
Disbursements:							
Instruction	-	-	-	20,000	-	-	-
Support services	-	-	-	-	-	6,584	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	4,359	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	4,359	20,000	-	6,584	-
Excess (deficiency) of receipts over disbursements	-	-	768	-	-	11,167	2,884
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	2,776	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	2,776	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	768	-	2,776	11,167	2,884
Cash and investments - ending	\$ -	\$ -	\$ 83,269	\$ -	\$ -	\$ 11,464	\$ 2

DELPHI COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER
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 For the Year Ended June 30, 2022

	Medicaid Reimbursement- State	Secured Schools Safety Grant	Alternative Education 20-21	Alternative Education '21/'22	Alternative Education Grant '22-'23	Early Intervention Grant '19-'20	Early Intervention Grant '20-'21
Cash and investments - beginning	\$ 16,756	\$ (17,791)	\$ 7,881	\$ -	\$ -	\$ (22)	\$ 3,933
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	14,784	22,295	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	14,784	22,295	-	-	-	-	-
Disbursements:							
Instruction	19	-	5,068	-	-	-	-
Support services	296	34,435	-	-	-	2,600	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	1,622	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	1,937	34,435	5,068	-	-	2,600	-
Excess (deficiency) of receipts over disbursements	12,847	(12,140)	(5,068)	-	-	(2,600)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
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	12,847	(12,140)	(5,068)	-	-	(2,600)	-
Cash and investments - ending	\$ 29,603	\$ (29,931)	\$ 2,813	\$ -	\$ -	\$ (2,622)	\$ 3,933

DELPHI COMMUNITY SCHOOL CORPORATION
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 For the Year Ended June 30, 2022

	Early Intervention Grant 2021- 2022	Early Intervention Grant '23	Resilient Youth Planning Grant	Non English Speaking Program	State Connectivity Grant Old	Career And Technical Performance Grant	Performance Based Awards
Cash and investments - beginning	\$ -	\$ -	\$ 1,333	\$ 3,147	\$ (11,089)	\$ 32,272	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	4,711	-	-	25,369	12,760	-	51,721
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	4,711	-	-	25,369	12,760	-	51,721
Disbursements:							
Instruction	2,316	-	-	21,578	-	-	51,240
Support services	-	-	-	689	13,688	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	2,316	-	-	22,267	13,688	-	51,240
Excess (deficiency) of receipts over disbursements	2,395	-	-	3,102	(928)	-	481
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	1,443	-	-	-	-
Transfers out	-	-	(2,776)	-	-	-	-
Total other financing sources (uses)	-	-	(1,333)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,395	-	(1,333)	3,102	(928)	-	481
Cash and investments - ending	\$ 2,395	\$ -	\$ -	\$ 6,249	\$ (12,017)	\$ 32,272	\$ 481

DELPHI COMMUNITY SCHOOL CORPORATION
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	High Ability Students	State Connectivity Grant	Project Lead The Way	Title I 2018-19	Title I 2019- 2020	Title I Fy 2020- 2021	Title I Fy 2022
Cash and investments - beginning	\$ 6,849	\$ -	\$ -	\$ 35,593	\$ (2,377)	\$ (33,479)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	28,067	-	10,000	-	-	-	-
Federal sources	-	-	-	-	-	33,878	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	28,067	-	10,000	-	-	33,878	-
Disbursements:							
Instruction	29,996	-	-	-	-	-	133,711
Support services	-	-	-	-	-	399	32,999
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	29,996	-	-	-	-	399	166,710
Excess (deficiency) of receipts over disbursements	(1,929)	-	10,000	-	-	33,479	(166,710)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
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	(1,929)	-	10,000	-	-	33,479	(166,710)
Cash and investments - ending	\$ 4,920	\$ -	\$ 10,000	\$ 35,593	\$ (2,377)	\$ -	\$ (166,710)

DELPHI COMMUNITY SCHOOL CORPORATION
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	Title I '23 Grant	Idea Fy19 Part B 611-Sped Rewr	Idea Fy20 Part B 611-Sped	Idea Fy2020 Part B 619- Sped	2021 Sped 611 Grant	Special Education 619 Fy 2021	Idea Fy 2022 Part B 611
Cash and investments - beginning	\$ -	\$ (5,104)	\$ (18,888)	\$ (88)	\$ (206,269)	\$ (5,227)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	1,637	30,335	88	218,960	5,338	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	1,637	30,335	88	218,960	5,338	-
Disbursements:							
Instruction	-	847	12,439	-	13,406	169	91,371
Support services	-	(4,313)	5,081	-	23,530	-	195,599
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	(3,466)	17,520	-	36,936	169	286,970
Excess (deficiency) of receipts over disbursements	-	5,103	12,815	88	182,024	5,169	(286,970)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	5,103	12,815	88	182,024	5,169	(286,970)
Cash and investments - ending	\$ -	\$ (1)	\$ (6,073)	\$ -	\$ (24,245)	\$ (58)	\$ (286,970)

DELPHI COMMUNITY SCHOOL CORPORATION
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	Idea Fy 2022 Part B 619	Sp Ed Part B 611 '23	Title Iv Pt A Fy2018	Title Iv Part A Fy 2019	Title Iv Fy20 Title Iv Fy20	Title Iv Fy2021- 2022	Title Iv 2022- 23
Cash and investments - beginning	\$ -	\$ -	\$ (5,400)	\$ 8,190	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	5,412	-	-	-	-	-	-
Support services	-	-	-	45	18	12,983	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	5,412	-	-	45	18	12,983	-
Excess (deficiency) of receipts over disbursements	(5,412)	-	-	(45)	(18)	(12,983)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,412)	-	-	(45)	(18)	(12,983)	-
Cash and investments - ending	\$ (5,412)	\$ -	\$ (5,400)	\$ 8,145	\$ (18)	\$ (12,983)	\$ -

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	Manufacturing Grant	Medicaid Reimbursement- Federal	Title II Pt A Elem And Second	Title II Part A Fy 2020-2021	Title II Fy 2021-2022	Title II '22-'23 Sy	Title III Limited English
Cash and investments - beginning	\$ -	\$ 34,273	\$ 22,915	\$ (7,233)	\$ -	\$ -	\$ (1,069)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	38,939	4,439	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	38,939	4,439	-	-	-	-
Disbursements:							
Instruction	-	-	2,759	6,579	30,475	-	-
Support services	-	-	-	(967)	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	2,759	5,612	30,475	-	-
Excess (deficiency) of receipts over disbursements	-	38,939	1,680	(5,612)	(30,475)	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
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	-	38,939	1,680	(5,612)	(30,475)	-	-
Cash and investments - ending	\$ -	\$ 73,212	\$ 24,595	\$ (12,845)	\$ (30,475)	\$ -	\$ (1,069)

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	3E Grant	Arp Hcy li	Idea Arp 611	Idea Arp 619	Emergency Connectivity Grant (Arp)	School Emergency Relief (Essr lii)	School Emergency Relief (Esser li)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (46,283)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	154,090	-	531,758
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	154,090	-	531,758
Disbursements:							
Instruction	-	-	-	-	-	-	268,136
Support services	-	-	-	-	154,090	6,817	205,855
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	4,635
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	154,090	6,817	478,626
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(6,817)	53,132
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(32,500)
Total other financing sources (uses)	-	-	-	-	-	-	(32,500)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(6,817)	20,632
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,817)	\$ (25,651)

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 For the Year Ended June 30, 2022

	Federal Stimulus - 18002 Governor Emer	Federal Stimulus - 18003 Educ. Stab Reli	Prepaid School Lunch Accounts	Federal Tax Withheld	Social Security Tax Withheld	State Tax W/H	County Tax W/H
Cash and investments - beginning	\$ (1,402)	\$ (10,313)	\$ 27,488	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	91,374	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	160,646	47,621	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	604,796	647,127	259,741	163,862
Total receipts	160,646	47,621	91,374	604,796	647,127	259,741	163,862
Disbursements:							
Instruction	89,302	31,844	-	-	-	-	-
Support services	111,667	5,464	-	-	-	-	-
Noninstructional services	-	-	76,586	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	604,844	647,201	259,741	163,862
Interfund loans	-	-	-	-	-	-	-
Total disbursements	200,969	37,308	76,586	604,844	647,201	259,741	163,862
Excess (deficiency) of receipts over disbursements	(40,323)	10,313	14,788	(48)	(74)	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	27,488	-	-	-	-
Transfers out	-	-	(27,488)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(40,323)	10,313	14,788	(48)	(74)	-	-
Cash and investments - ending	\$ (41,725)	\$ -	\$ 42,276	\$ (48)	\$ (74)	\$ -	\$ -

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	Teacher Retirement W/H	Perf W/H	Health Insurance W/H	Tax Sheltered Annuities	Garnishment	Cancer Ins W/H	Dental Insurance W/H
Cash and investments - beginning	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 480
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	2,881	34,340	312,337	157,871	3,541	123,021	35,748
Total receipts	2,881	34,340	312,337	157,871	3,541	123,021	35,748
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	2,881	34,340	314,837	157,871	3,541	123,021	36,156
Interfund loans	-	-	-	-	-	-	-
Total disbursements	2,881	34,340	314,837	157,871	3,541	123,021	36,156
Excess (deficiency) of receipts over disbursements	-	-	(2,500)	-	-	-	(408)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
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	-	-	(2,500)	-	-	-	(408)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72

DELPHI COMMUNITY SCHOOL CORPORATION
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	Vision Insurance	Life/Ad&D	Ltd	Child Support Withholding	Medical Reimbursement	Life Insurance Fringe Benefit	Totals
Cash and investments - beginning	\$ 199	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 5,731,374
Receipts:							
Local sources	-	-	-	-	-	-	6,700,815
Intermediate sources	-	-	-	-	-	-	2,409
State sources	-	-	-	-	-	-	10,266,749
Federal sources	-	-	-	-	-	-	2,102,881
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	17,160	347	12,145	6,012	85,876	8,496	2,486,699
Total receipts	17,160	347	12,145	6,012	85,876	8,496	21,559,553
Disbursements:							
Instruction	-	-	-	-	-	-	7,300,696
Support services	-	-	-	-	-	-	6,232,475
Noninstructional services	-	-	-	-	-	-	1,321,539
Facilities acquisition and construction	-	-	-	-	-	-	585,583
Debt services	-	-	-	-	-	-	1,619,956
Nonprogrammed charges	17,318	358	12,145	6,012	85,876	8,496	2,482,859
Interfund loans	-	-	-	-	-	-	-
Total disbursements	17,318	358	12,145	6,012	85,876	8,496	19,543,108
Excess (deficiency) of receipts over disbursements	(158)	(11)	-	-	-	-	2,016,445
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	16,507
Sale of capital assets	-	-	-	-	-	-	14,900
Transfers in	-	-	-	-	-	-	990,188
Transfers out	-	-	-	-	-	-	(1,055,845)
Total other financing sources (uses)	-	-	-	-	-	-	(34,250)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(158)	(11)	-	-	-	-	1,982,195
Cash and investments - ending	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,713,569

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	Education	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	2020 Taxable Go Bond	School Lunch	Curricular Materials Rental
Cash and investments - beginning	\$ 3,154,494	\$ 921,464	\$ 92,504	\$ 2,661,003	\$ 567,493	\$ 54,065	\$ 414,132	\$ 97,056
Receipts:								
Local sources	465,644	1,689,489	193,240	4,055,753	-	-	498,641	172,355
Intermediate sources	587	-	-	-	-	-	-	-
State sources	10,171,883	-	-	-	-	-	6,905	51,728
Federal sources	-	-	-	-	-	-	620,165	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	956	-	-	1,500	-	-	257	-
Total receipts	10,639,070	1,689,489	193,240	4,057,253	-	-	1,125,968	224,083
Disbursements:								
Instruction	6,470,640	-	-	-	-	-	-	-
Support services	1,862,405	37,700	-	3,605,705	-	-	-	288,382
Noninstructional services	263,596	-	-	-	-	-	921,465	-
Facilities acquisition and construction	-	-	-	601,478	-	-	-	-
Debt services	-	1,912,022	188,449	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	8,596,641	1,949,722	188,449	4,207,183	-	-	921,465	288,382
Excess (deficiency) of receipts over disbursements	2,042,429	(260,233)	4,791	(149,930)	-	-	204,503	(64,299)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	217,910	-	-	-	-
Sale of capital assets	-	-	-	21,794	-	-	-	-
Transfers in	-	-	-	1,250,000	292,500	-	-	-
Transfers out	(1,542,500)	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,542,500)	-	-	1,489,704	292,500	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	499,929	(260,233)	4,791	1,339,774	292,500	-	204,503	(64,299)
Cash and investments - ending	\$ 3,654,423	\$ 661,231	\$ 97,295	\$ 4,000,777	\$ 859,993	\$ 54,065	\$ 618,635	\$ 32,757

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	Nchs Resilient Youth Init	Sia Grant-Facs	Community Foundation Manufacturing Pathw	22-23 3E Grant	Dces Art	Band Grant	Community Foundation Life Skills Grant	2023 Whin Grant
Cash and investments - beginning	\$ 19,340	\$ 1,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	7,500	-	1,410	-	-	-
Intermediate sources	-	-	-	-	-	-	-	139,836
State sources	-	-	-	-	-	3,250	2,000	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	7,500	-	1,410	3,250	2,000	139,836
Disbursements:								
Instruction	3,800	-	-	-	910	-	1,806	-
Support services	15,542	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	1,160	2,500	-	-	185	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	19,342	1,160	2,500	-	910	185	1,806	-
Excess (deficiency) of receipts over disbursements	(19,342)	(1,160)	5,000	-	500	3,065	194	139,836
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
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	(19,342)	(1,160)	5,000	-	500	3,065	194	139,836
Cash and investments - ending	\$ (2)	\$ 1	\$ 5,000	\$ -	\$ 500	\$ 3,065	\$ 194	\$ 139,836

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	Alternative Education	Early Intervention/Counseling	Lilly Grant- Comprehensive Coun	Donation- Youth Lunch	Donations- Special Education	Donations	Donation-Kiln(Art Room)	Transportation Donation
Cash and investments - beginning	\$ 26,621	\$ 157	\$ 3,495	\$ 1,100	\$ 300	\$ 150	\$ -	\$ 1,220
Receipts:								
Local sources	-	-	-	-	1,355	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	1,355	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	476	-	-	700
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	476	-	-	700
Excess (deficiency) of receipts over disbursements	-	-	-	-	879	-	-	(700)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
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	-	-	-	-	879	-	-	(700)
Cash and investments - ending	\$ 26,621	\$ 157	\$ 3,495	\$ 1,100	\$ 1,179	\$ 150	\$ -	\$ 520

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	5Th Grade Collection - Carroll Manor	Pe -Triathlon	Scholarships	Industry Design & Innovation Studio Awar	Resilient Youth	Formative Assessment	Early Education Matching Grant
Cash and investments - beginning	\$ -	\$ -	\$ 83,269	\$ -	\$ -	\$ 11,464	\$ 2
Receipts:							
Local sources	94	2,272	3,808	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	17,025	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	94	2,272	3,808	-	-	17,025	-
Disbursements:							
Instruction	-	2,052	-	-	-	-	1
Support services	-	-	-	-	-	19,781	-
Noninstructional services	94	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	5,108	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	94	2,052	5,108	-	-	19,781	1
Excess (deficiency) of receipts over disbursements	-	220	(1,300)	-	-	(2,756)	(1)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
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	-	220	(1,300)	-	-	(2,756)	(1)
Cash and investments - ending	\$ -	\$ 220	\$ 81,969	\$ -	\$ -	\$ 8,708	\$ 1

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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Medicaid Reimbursement- State	Secured Schools Safety Grant	Alternative Education 20- 21	Alternative Education '21/'22	Alternative Education Grant '22-'23	Early Intervention Grant '19-'20	Early Intervention Grant '20-'21
Cash and investments - beginning	\$ 29,603	\$ (29,931)	\$ 2,813	\$ -	\$ -	\$ (2,622)	\$ 3,933
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	13,779	52,849	-	21,750	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	13,779	52,849	-	21,750	-	-	-
Disbursements:							
Instruction	-	-	2,813	21,750	16,930	(22)	-
Support services	-	40,704	-	-	-	(2,600)	2,600
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	1,543	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	1,543	40,704	2,813	21,750	16,930	(2,622)	2,600
Excess (deficiency) of receipts over disbursements	12,236	12,145	(2,813)	-	(16,930)	2,622	(2,600)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
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	12,236	12,145	(2,813)	-	(16,930)	2,622	(2,600)
Cash and investments - ending	\$ 41,839	\$ (17,786)	\$ -	\$ -	\$ (16,930)	\$ -	\$ 1,333

DELPHI 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, 2023

	Early Intervention Grant 2021- 2022	Early Intervention Grant '23	Resilient Youth Planning Grant	Non English Speaking Program	State Connectivity Grant Old	Career And Technical Performance Grant	Performance Based Awards
Cash and investments - beginning	\$ 2,395	\$ -	\$ -	\$ 6,249	\$ (12,017)	\$ 32,272	\$ 481
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	3,828	-	22,052	-	-	50,852
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	3,828	-	22,052	-	-	50,852
Disbursements:							
Instruction	2,394	-	-	16,428	-	-	50,395
Support services	-	3,828	-	2,209	(12,017)	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	2,394	3,828	-	18,637	(12,017)	-	50,395
Excess (deficiency) of receipts over disbursements	(2,394)	-	-	3,415	12,017	-	457
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
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	(2,394)	-	-	3,415	12,017	-	457
Cash and investments - ending	\$ 1	\$ -	\$ -	\$ 9,664	\$ -	\$ 32,272	\$ 938

DELPHI 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, 2023

	High Ability Students	State Connectivity Grant	Project Lead The Way	Title I 2018-19	Title I 2019- 2020	Title I Fy 2020- 2021	Title I Fy 2022
Cash and investments - beginning	\$ 4,920	\$ -	\$ 10,000	\$ 35,593	\$ (2,377)	\$ -	\$ (166,710)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	9,990	-	-	-	-	-
Federal sources	-	-	-	-	-	-	177,956
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	9,990	-	-	-	-	177,956
Disbursements:							
Instruction	17,288	-	10,000	-	-	-	5,211
Support services	-	-	-	-	-	-	6,035
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	17,288	-	10,000	-	-	-	11,246
Excess (deficiency) of receipts over disbursements	(17,288)	9,990	(10,000)	-	-	-	166,710
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
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	(17,288)	9,990	(10,000)	-	-	-	166,710
Cash and investments - ending	\$ (12,368)	\$ 9,990	\$ -	\$ 35,593	\$ (2,377)	\$ -	\$ -

DELPHI 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, 2023

	Title I '23 Grant	Idea Fy19 Part B 611-Sped Rewr	Idea Fy20 Part B 611-Sped	Idea Fy2020 Part B 619- Sped	2021 Sped 611 Grant	Special Education 619 Fy 2021	Idea Fy 2022 Part B 611
Cash and investments - beginning	\$ -	\$ (1)	\$ (6,073)	\$ -	\$ (24,245)	\$ (58)	\$ (286,970)
Receipts:							
Local sources	-	-	-	-	-	-	91
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	103,891	-	-	-	127,179	4,055	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>103,891</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>127,179</u>	<u>4,055</u>	<u>91</u>
Disbursements:							
Instruction	92,263	-	-	-	73,265	2,162	28,860
Support services	73,664	-	-	-	25,153	-	22,364
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>165,927</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,418</u>	<u>2,162</u>	<u>51,224</u>
Excess (deficiency) of receipts over disbursements	<u>(62,036)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,761</u>	<u>1,893</u>	<u>(51,133)</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(62,036)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,761</u>	<u>1,893</u>	<u>(51,133)</u>
Cash and investments - ending	<u>\$ (62,036)</u>	<u>\$ (1)</u>	<u>\$ (6,073)</u>	<u>\$ -</u>	<u>\$ 4,516</u>	<u>\$ 1,835</u>	<u>\$ (338,103)</u>

DELPHI 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, 2023

	Idea Fy 2022 Part B 619	Sp Ed Part B 611 '23	Title Iv Pt A Fy2018	Title Iv Part A Fy 2019	Title Iv Fy20 2022	Title Iv Fy2021- 2022	Title Iv 2022-23
Cash and investments - beginning	\$ (5,412)	\$ -	\$ (5,400)	\$ 8,145	\$ (18)	\$ (12,983)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	47	19	12,983	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	47	19	12,983	-
Disbursements:							
Instruction	3,276	167,442	(5,100)	-	-	-	-
Support services	-	125,323	(300)	5,446	1	-	13,682
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	3,276	292,765	(5,400)	5,446	1	-	13,682
Excess (deficiency) of receipts over disbursements	(3,276)	(292,765)	5,400	(5,399)	18	12,983	(13,682)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
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	(3,276)	(292,765)	5,400	(5,399)	18	12,983	(13,682)
Cash and investments - ending	\$ (8,688)	\$ (292,765)	\$ -	\$ 2,746	\$ -	\$ -	\$ (13,682)

DELPHI 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, 2023

	Manufacturing Grant	Medicaid Reimbursement- Federal	Title II Pt A Elem And Second	Title II Part A Fy 2020-2021	Title II Fy 2021-2022	Title II '22-'23 Sy	Title II Limited English
Cash and investments - beginning	\$ -	\$ 73,212	\$ 24,595	\$ (12,845)	\$ (30,475)	\$ -	\$ (1,069)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	35,196	-	13,711	36,029	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	35,196	-	13,711	36,029	-	-
Disbursements:							
Instruction	-	27,612	-	499	5,554	33,191	-
Support services	-	-	-	599	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	9,435	7,889	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	9,435	35,501	-	1,098	5,554	33,191	-
Excess (deficiency) of receipts over disbursements	(9,435)	(305)	-	12,613	30,475	(33,191)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
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	(9,435)	(305)	-	12,613	30,475	(33,191)	-
Cash and investments - ending	\$ (9,435)	\$ 72,907	\$ 24,595	\$ (232)	\$ -	\$ (33,191)	\$ (1,069)

DELPHI 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, 2023

	3E Grant	Arp Hcy li	Idea Arp 611	Idea Arp 619	Emergency Connectivity Grant (Arp)	School Emergency Relief (Essr lii)	School Emergency Relief (Esser li)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,817)	\$ (25,651)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	24,500	-	-	-	111,076	427,356	49,010
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	24,500	-	-	-	111,076	427,356	49,010
Disbursements:							
Instruction	6,000	299	27,727	4,473	-	297,471	18,117
Support services	-	-	672	-	111,076	152,373	35,242
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	7,975	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	6,000	299	28,399	4,473	111,076	457,819	53,359
Excess (deficiency) of receipts over disbursements	18,500	(299)	(28,399)	(4,473)	-	(30,463)	(4,349)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
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	18,500	(299)	(28,399)	(4,473)	-	(30,463)	(4,349)
Cash and investments - ending	\$ 18,500	\$ (299)	\$ (28,399)	\$ (4,473)	\$ -	\$ (37,280)	\$ (30,000)

DELPHI 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, 2023

	Federal Stimulus - 18002 Governor As Emer	Federal Stimulus - 18003 Educ. Stab Reli	Prepaid School Lunch Accounts	Federal Tax Withheld	Social Security Tax Withheld	State Tax W/H	County Tax W/H
Cash and investments - beginning	\$ (41,725)	\$ -	\$ 42,276	\$ (48)	\$ (74)	\$ -	\$ -
Receipts:							
Local sources	-	-	293,328	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	84,725	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	601,378	662,291	267,173	172,149
Total receipts	84,725	-	293,328	601,378	662,291	267,173	172,149
Disbursements:							
Instruction	31,985	-	-	-	-	-	-
Support services	11,016	-	-	-	-	-	-
Noninstructional services	-	-	322,072	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	601,330	662,218	267,173	172,149
Interfund loans	-	-	-	-	-	-	-
Total disbursements	43,001	-	322,072	601,330	662,218	267,173	172,149
Excess (deficiency) of receipts over disbursements	41,724	-	(28,744)	48	73	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
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	41,724	-	(28,744)	48	73	-	-
Cash and investments - ending	\$ (1)	\$ -	\$ 13,532	\$ -	\$ (1)	\$ -	\$ -

DELPHI 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, 2023

	Teacher Retirement W/H	Perf W/H	Health Insurance W/H	Tax Sheltered Annuities	Garnishment	Cancer Ins W/H	Dental Insurance W/H
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	3,413	37,338	340,588	146,860	38	109,286	39,235
Total receipts	3,413	37,338	340,588	146,860	38	109,286	39,235
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	3,413	37,338	337,657	146,860	38	109,312	38,937
Interfund loans	-	-	-	-	-	-	-
Total disbursements	3,413	37,338	337,657	146,860	38	109,312	38,937
Excess (deficiency) of receipts over disbursements	-	-	2,931	-	-	(26)	298
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
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	-	-	2,931	-	-	(26)	298
Cash and investments - ending	\$ -	\$ -	\$ 2,931	\$ -	\$ -	\$ (26)	\$ 370

DELPHI 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, 2023

	Vision Insurance	Life/Ad&D	Ltd	Child Support Withholding	Medical Reimbursement	Life Insurance Fringe Benefit	Totals
Cash and investments - beginning	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,713,569
Receipts:							
Local sources	-	-	-	-	-	-	7,384,980
Intermediate sources	-	-	-	-	-	-	140,423
State sources	-	-	-	-	-	-	10,427,891
Federal sources	-	-	-	-	-	-	1,827,898
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	16,690	414	12,314	2,407	85,312	-	2,499,599
Total receipts	16,690	414	12,314	2,407	85,312	-	22,280,791
Disbursements:							
Instruction	-	-	-	-	-	-	7,437,492
Support services	-	-	-	-	-	-	6,447,761
Noninstructional services	-	-	-	-	-	-	1,507,227
Facilities acquisition and construction	-	-	-	-	-	-	632,165
Debt services	-	-	-	-	-	-	2,100,471
Nonprogrammed charges	16,534	398	12,314	2,407	85,312	-	2,498,498
Interfund loans	-	-	-	-	-	-	-
Total disbursements	16,534	398	12,314	2,407	85,312	-	20,623,614
Excess (deficiency) of receipts over disbursements	156	16	-	-	-	-	1,657,177
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	217,910
Sale of capital assets	-	-	-	-	-	-	21,794
Transfers in	-	-	-	-	-	-	1,542,500
Transfers out	-	-	-	-	-	-	(1,542,500)
Total other financing sources (uses)	-	-	-	-	-	-	239,704
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	156	16	-	-	-	-	1,896,881
Cash and investments - ending	\$ 197	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ 9,610,450

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DELPHI COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Master Equipment Lease -2022	\$ 246,288	11/1/2022	12/31/2023
Regions	Multi School Lease - 2020A	369,000	10/15/2020	6/30/2027
Regions	Multi School Lease -2021	184,000	6/30/2022	12/31/2034
US Bank	2019 Ad Valorem	<u>474,500</u>	7/10/2019	12/31/2030
Total governmental activities		<u>1,273,788</u>		
Total of annual lease payments		<u>\$ 1,273,788</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
General Obligation Bonds	2020 GO Bond	\$ 840,000	\$ 165,000
General Obligation Bonds	Pension Debt	265,000	175,000
Notes and Loans Payable	2017 Solar Bond	<u>3,801,752</u>	<u>149,868</u>
Total governmental activities		<u>4,906,752</u>	<u>489,868</u>
Totals		<u>\$ 4,906,752</u>	<u>\$ 489,868</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/>.