

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

FINANCIAL STATEMENT AUDIT REPORT

OF

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP

MARION COUNTY, INDIANA

July 1, 2021 to June 30, 2023



**FILED**

02/15/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	W. Kirk Farmer	07-01-21 to 06-30-24
Superintendent of Schools	Dr. Matthew Prusiecki Dr. Stephanie Hofer	07-01-21 to 12-31-23 01-01-24 to 06-30-24
President of the School Board	Estella Vandeventer Dale Henson Judith Collins Larry Taylor	07-01-21 to 12-31-21 01-01-22 to 12-31-22 01-01-23 to 12-31-23 01-01-24 to 12-31-24



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT  
OF DECATUR TOWNSHIP, MARION COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of the Metropolitan School District of Decatur Township (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, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, 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 8, 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 8, 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.

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METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 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	\$ 7,639,076	\$ 51,073,300	\$ 41,020,633	\$ (7,547,761)	\$ 10,143,982	\$ 54,447,870	\$ 43,759,628	\$ (8,422,085)	\$ 12,410,139
Operating Referendum Tax Levy	2,747,941	6,358,623	5,772,145	-	3,334,419	6,518,187	6,482,867	-	3,369,739
Debt Service	4,290,157	17,416,525	14,625,138	(2,916,549)	4,164,995	17,132,090	14,531,846	(2,907,566)	3,857,673
Operations	10,819,741	6,973,489	12,003,245	9,838,546	15,628,531	7,302,594	18,646,630	9,591,684	13,876,179
Local Rainy Day	4,509,729	6,331	85,160	-	4,430,900	141,767	362,409	-	4,210,258
Guaranteed Energy Savings Project	1,384	1,588	2,972	-	-	-	-	-	-
Dchs Career Pathway 2021	-	-	446,926	1,105,991	659,065	-	596,454	-	62,611
Lee Renovation 2021	-	-	661,671	4,551,188	3,889,517	-	3,470,987	-	418,530
Vm Renovation 2022	-	-	-	-	-	-	307,234	4,568,285	4,261,051
Dchs Career Pathway 2022	-	-	-	-	-	-	1,096,341	1,098,490	2,149
School Lunch	1,707,380	5,388,105	4,822,405	(10,512)	2,262,568	6,049,319	5,698,890	(9,607)	2,603,390
Curricular Materials Rental	137,177	717,763	665,266	451,060	640,734	754,307	1,247,785	605,739	752,995
Worker'S Comp Self-Insurance	432,746	-	193,202	260,456	500,000	-	226,258	226,258	500,000
Tuition Based Preschool	135,261	681,812	268,293	-	548,780	285,346	409,638	-	424,488
Ciesc Pd Grant	247	-	247	-	-	-	-	-	-
Pltw Gateway Computer Science	1,775	-	1,775	-	-	-	-	-	-
Ciesc 2019-20 Grant	3,133	-	3,133	-	-	-	-	-	-
Media Center Enhancement 2020-21	3,132	-	3,132	-	-	-	-	-	-
Media Center Enhancement 2021-22	-	10,500	6,700	-	3,800	-	3,800	-	-
Media Center Enhancement 2022-23	-	-	-	-	-	10,500	3,419	-	7,081
Drug Free Marion County	(1,140)	5,324	4,184	-	-	-	-	-	-
Prev Matters Second Step	-	61,970	62,170	200	-	-	-	-	-
Uwci Summer School	-	672,031	672,031	-	-	-	-	-	-
Dollar General Fdk Literacy Grant	-	4,000	4,000	-	-	-	-	-	-
Uwci 2022 Summer School	-	-	-	-	-	662,148	662,148	-	-
Uwci 2023 Summer School	-	-	-	-	-	381,500	5,846	-	375,654
Goodwin Center	-	-	-	-	-	42,386	56,766	-	(14,380)
Pre-Trial Diversion Program	-	-	-	-	-	1,731	1,423	-	308
Mind Trust - Capacity Building Award	-	-	-	-	-	900,000	159,606	-	740,394
Coca-Cola Bottling	33,668	22,518	32,698	-	23,488	20,585	22,717	-	21,356
District Raisers	1,396	4,072	3,822	-	1,646	6,015	4,607	-	3,054
Lily Counseling Initiative II	135,156	-	115,178	-	19,978	-	19,978	-	-
Prevention Matters II	200	-	-	(200)	-	-	-	-	-
Lumina Foundation/Wn	907	-	298	-	609	-	609	-	-
Wn Friends Meeting Angel	-	-	-	-	-	2,000	-	-	2,000
Mccracken Donation/Wn	972	-	-	-	972	-	-	-	972
West Newton Umc Donation	3,089	2,000	2,033	-	3,056	2,000	1,064	-	3,992
City Of Indianapolis Grant	84,096	-	660	-	83,436	-	1,968	-	81,468
Police Continuing Education	308	-	-	-	308	8	-	-	316
Richard H. Crosser Scholarship	-	2,000	2,000	-	-	2,200	2,200	-	-
Formative Assessment	-	75,289	75,289	-	-	80,655	80,655	-	-
Special Education Excess Costs	-	66,864	66,864	-	-	7,549	7,549	-	-
Medicaid Reimbursement	375,352	475,336	371,042	(58,154)	421,492	424,850	517,458	(79,743)	249,141
Secured Schools Safety Grant	-	61,403	100,000	-	(38,597)	138,597	100,000	-	-
Alternative Ed 2021-22	-	78,750	78,750	-	-	-	-	-	-
Alternative Ed 2022-23	-	-	-	-	-	101,250	101,250	-	-

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
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 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
Early Intervention Grant 2021-22	-	21,324	21,324	-	-	-	-	-	-
Early Intervention Grant 2022-23	-	-	-	-	-	20,161	20,161	-	-
Nesp 2020-21	124,638	-	124,638	-	-	-	-	-	-
Nesp 2021-22	-	240,959	188,698	-	52,261	-	52,261	-	-
Nesp 2022-23	-	-	-	-	-	235,985	194,319	-	41,666
Performance Based Awards	-	243,008	243,008	-	-	244,631	244,631	-	-
High Ability Students	19,359	57,646	58,823	-	18,182	52,653	52,442	-	18,393
State Connectivity Grant	11,624	12,760	19,228	-	5,156	18,250	12,760	-	10,646
Project Lead The Way	(4,800)	4,800	-	-	-	-	-	-	-
Liability Insurance Claim	10,379	51,902	47,673	-	14,608	34,631	44,725	-	4,514
Teacher Residency Grant	-	36,668	36,668	-	-	-	-	-	-
Title I Sig	(2,815)	27,445	24,630	-	-	-	-	-	-
Title I 2020-21	(142,537)	533,603	391,066	-	-	-	-	-	-
Title I 2021-22	-	1,085,044	1,238,367	-	(153,323)	646,164	492,841	-	-
Title I 2022-23	-	-	-	-	-	1,116,107	1,264,371	-	(148,264)
Mckinney Vento	-	52,180	52,180	-	-	-	-	-	-
Mckinney Vento 2022-23	-	-	-	-	-	-	1,500	-	(1,500)
Part B 611 Fy 2020	(74,920)	264,253	189,333	-	-	-	-	-	-
Part B 611 Fy 2021	(23,087)	1,284,979	1,281,889	-	(19,997)	26,043	6,046	-	-
Part B 611 Fy 2022	-	41,427	179,992	-	(138,565)	1,596,908	1,463,173	-	(4,830)
Fy23 Part B 611	-	-	-	-	-	34,939	189,662	-	(154,723)
Preschool 619 Fy 20	(1,841)	11,600	9,759	-	-	-	-	-	-
Preschool 619 Fy 21	(3,462)	26,205	22,743	-	-	-	-	-	-
Fy22 Part B 619 Preschool	-	31,545	36,485	-	(4,940)	20,787	15,847	-	-
Fy23 Part B 619 Preschool	-	-	-	-	-	-	4,930	-	(4,930)
Title IV Student Support	(4,842)	50,429	45,587	-	-	-	-	-	-
Title IV Innovation Grant	(4,000)	8,001	4,001	-	-	-	-	-	-
Title IV Fy20	(1,444)	77,674	78,205	-	(1,975)	22,875	20,900	-	-
Title IV Fy2022	-	-	-	-	-	71,254	93,071	-	(21,817)
Title IV 2022-24	-	-	-	-	-	-	6,415	-	(6,415)
Title II Part A 2020-22	-	280,292	280,292	-	-	-	-	-	-
Title II Teacher Leaders Bootcamp	-	1,368	1,368	-	-	3,490	3,490	-	-
Title II Part A 2021-2023	-	-	-	-	-	273,944	273,944	-	-
Title III 2021-23	-	44,135	48,175	-	(4,040)	24,316	22,724	-	(2,448)
Title III 2019-20	(145)	5,151	5,006	-	-	-	-	-	-
Title III 2020-21	(4,532)	18,375	13,843	-	-	4,066	4,066	-	-
Title III 2022-24	-	-	-	-	-	58,547	64,824	-	(6,277)
Title III Immigrant Influx	-	10,242	14,241	-	(3,999)	11,506	7,507	-	-
Arp-Hcy Grant	-	77,418	77,418	-	-	-	-	-	-
611 Arp Idea	-	114,270	139,545	-	(25,275)	254,843	249,710	-	(20,142)
619 Arp Idea	-	29,133	29,133	-	-	-	-	-	-
Emergency Connectivity (Arp)	-	-	-	-	-	1,570,000	1,570,000	-	-
Esser III	-	641,010	803,448	-	(162,438)	2,235,046	4,890,248	-	(2,817,640)
Esser II	(317,041)	1,793,244	1,640,058	-	(163,855)	2,469,931	2,438,852	-	(132,776)
Federal Stimulus - 18002 Governors Emer	-	-	-	-	-	8,454	8,454	-	-
Federal Stimulus - 18003 Educ. Stab Reli	(24,545)	357,258	339,017	-	(6,304)	10,397	4,093	-	-

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
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 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
Fema Covid-19 Assistance	80,974	-	80,974	-	-	-	-	-	-
Drug Free Coalition 2017-22	(22,994)	116,737	93,743	-	-	134,807	63,761	-	71,046
Tsl Incentive 2020-21	(224,434)	647,400	422,966	-	-	-	-	-	-
Tsl Incentive 2021-22	-	388,995	907,898	-	(518,903)	896,609	377,706	-	-
Tsl E3+ Grant	-	267,153	485,869	-	(218,716)	4,205,594	3,986,878	-	-
E3+ Grant (Year 2)	-	-	-	-	-	2,589,048	3,164,523	-	(575,475)
Drug Free Coalition 2022-27	-	-	-	-	-	46,715	69,573	-	(22,858)
Petty Cash	50	-	-	-	50	-	-	-	50
Prepaid School Lunch Accounts	144,719	170,395	148,383	-	166,731	554,523	493,426	-	227,828
Investment S	-	-	-	-	-	-	-	1,000,000	1,000,000
Payroll Withholding	180,492	13,351,879	13,316,856	-	215,515	14,568,574	14,541,267	-	242,822
<b>Totals</b>	<b>\$ 32,777,679</b>	<b>\$ 112,637,500</b>	<b>\$ 105,315,592</b>	<b>\$ 5,674,265</b>	<b>\$ 45,773,852</b>	<b>\$ 129,477,252</b>	<b>\$ 135,005,131</b>	<b>\$ 5,671,455</b>	<b>\$ 45,917,428</b>

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

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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.

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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.

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

**F. Other Financing Sources and Uses**

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

*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.

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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.

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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.

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the reimbursement for expenditures made by the School Corporation not being received by June 30, 2022 and 2023.

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Holding Corporation**

The School Corporation has entered into a capital lease with the Decatur Township 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 \$13,437,500 and \$12,642,500, respectively.

**Note 9. Other Postemployment Benefits**

The School Corporation provides to eligible retirees and their spouses the following benefits: medical, dental, and vision. 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.

OTHER INFORMATION

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Operating			Operations	Local Rainy Day	Guaranteed		Dchs Career Pathway 2021	Lee Renovation 2021	Vm Renovation 2022	Dchs Career Pathway 2022
	Education	Referendum Tax Levy	Debt Service			Energy Savings Project					
Cash and investments - beginning	\$ 7,639,076	\$ 2,747,941	\$ 4,290,157	\$ 10,819,741	\$ 4,509,729	\$ 1,384	\$ -	\$ -	\$ -	\$ -	
Receipts:											
Local sources	258,432	6,358,623	17,416,525	6,970,364	6,331	1,588	-	-	-	-	
Intermediate sources	-	-	-	-	-	-	-	-	-	-	
State sources	50,814,148	-	-	-	-	-	-	-	-	-	
Federal sources	-	-	-	-	-	-	-	-	-	-	
Temporary loans	-	-	-	-	-	-	-	-	-	-	
Interfund loans	-	-	-	-	-	-	-	-	-	-	
Other receipts	720	-	-	3,125	-	-	-	-	-	-	
Total receipts	51,073,300	6,358,623	17,416,525	6,973,489	6,331	1,588	-	-	-	-	
Disbursements:											
Instruction	32,477,521	-	-	-	-	-	-	-	-	-	
Support services	8,046,519	5,224,723	1,500	10,543,710	-	-	-	-	-	-	
Noninstructional services	496,593	-	-	488,150	-	-	-	-	-	-	
Facilities acquisition and construction	-	547,422	-	971,385	85,160	2,972	446,926	661,671	-	-	
Debt services	-	-	14,623,638	-	-	-	-	-	-	-	
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	
Interfund loans	-	-	-	-	-	-	-	-	-	-	
Total disbursements	41,020,633	5,772,145	14,625,138	12,003,245	85,160	2,972	446,926	661,671	-	-	
Excess (deficiency) of receipts over disbursements	10,052,667	586,478	2,791,387	(5,029,756)	(78,829)	(1,384)	(446,926)	(661,671)	-	-	
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	1,105,991	4,551,188	-	-	
Sale of capital assets	-	-	-	6,589	-	-	-	-	-	-	
Transfers in	58,154	-	-	9,975,792	-	-	-	-	-	-	
Transfers out	(7,605,915)	-	(2,916,549)	(143,835)	-	-	-	-	-	-	
Total other financing sources (uses)	(7,547,761)	-	(2,916,549)	9,838,546	-	-	1,105,991	4,551,188	-	-	
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,504,906	586,478	(125,162)	4,808,790	(78,829)	(1,384)	659,065	3,889,517	-	-	
Cash and investments - ending	\$ 10,143,982	\$ 3,334,419	\$ 4,164,995	\$ 15,628,531	\$ 4,430,900	\$ -	\$ 659,065	\$ 3,889,517	\$ -	\$ -	

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	School Lunch	Curricular Materials Rental	Worker'S Comp Self-Insurance	Tuition Based Preschool	Ciesc Pd Grant	Pltw Gateway Computer Science	Ciesc 2019-20 Grant	Media Center Enhancement 2020-21	Media Center Enhancement 2021-22
Cash and investments - beginning	\$ 1,707,380	\$ 137,177	\$ 432,746	\$ 135,261	\$ 247	\$ 1,775	\$ 3,133	\$ 3,132	\$ -
Receipts:									
Local sources	244,275	390,762	-	681,812	-	-	-	-	10,500
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	39,585	326,704	-	-	-	-	-	-	-
Federal sources	5,104,219	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	26	297	-	-	-	-	-	-	-
Total receipts	5,388,105	717,763	-	681,812	-	-	-	-	10,500
Disbursements:									
Instruction	-	-	47,989	268,293	-	-	3,133	-	-
Support services	97,193	665,266	140,536	-	247	1,775	-	3,132	6,700
Noninstructional services	4,190,611	-	4,677	-	-	-	-	-	-
Facilities acquisition and construction	194,601	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	340,000	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	4,822,405	665,266	193,202	268,293	247	1,775	3,133	3,132	6,700
Excess (deficiency) of receipts over disbursements	565,700	52,497	(193,202)	413,519	(247)	(1,775)	(3,133)	(3,132)	3,800
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	243	-	-	-	-	-	-	-
Transfers in	-	450,817	260,456	-	-	-	-	-	-
Transfers out	(10,512)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(10,512)	451,060	260,456	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	555,188	503,557	67,254	413,519	(247)	(1,775)	(3,133)	(3,132)	3,800
Cash and investments - ending	\$ 2,262,568	\$ 640,734	\$ 500,000	\$ 548,780	\$ -	\$ -	\$ -	\$ -	\$ 3,800

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Media Center Enhancement 2022-23	Drug Free Marion County	Prev Matters Second Step	Uwci Summer School	Dollar General Fdk Literacy Grant	Uwci 2022 Summer School	Uwci 2023 Summer School	Goodwin Center	Pre-Trial Diversion Program
Cash and investments - beginning	\$ -	\$ (1,140)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	5,324	61,970	672,031	4,000	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	5,324	61,970	672,031	4,000	-	-	-	-
Disbursements:									
Instruction	-	-	-	672,031	-	-	-	-	-
Support services	-	-	-	-	4,000	-	-	-	-
Noninstructional services	-	4,184	62,170	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	4,184	62,170	672,031	4,000	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	1,140	(200)	-	-	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	200	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	200	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,140	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Mind Trust - Capacity Building Award	Coca-Cola Bottling	District Raisers	Lily Counseling Initiative II	Prevention Matters II	Lumina Foundation/Wn	Wn Friends Meeting Angel	Mccracken Donation/Wn	West Newton Umc Donation	City Of Indianapolis Grant
Cash and investments - beginning	\$ -	\$ 33,668	\$ 1,396	\$ 135,156	\$ 200	\$ 907	\$ -	\$ 972	\$ 3,089	\$ 84,096
Receipts:										
Local sources	-	22,518	-	-	-	-	-	-	2,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	4,072	-	-	-	-	-	-	-
Total receipts	-	22,518	4,072	-	-	-	-	-	2,000	-
Disbursements:										
Instruction	-	-	-	-	-	150	-	-	2,033	-
Support services	-	32,698	3,822	115,178	-	-	-	-	-	660
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	148	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	32,698	3,822	115,178	-	298	-	-	2,033	660
Excess (deficiency) of receipts over disbursements	-	(10,180)	250	(115,178)	-	(298)	-	-	(33)	(660)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(200)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(200)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(10,180)	250	(115,178)	(200)	(298)	-	-	(33)	(660)
Cash and investments - ending	\$ -	\$ 23,488	\$ 1,646	\$ 19,978	\$ -	\$ 609	\$ -	\$ 972	\$ 3,056	\$ 83,436

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Police Continuing Education	Richard H. Crosser Scholarship	Formative Assessment	Special Education Excess Costs	Medicaid Reimbursement	Secured Schools Safety Grant	Alternative Ed 2021-22	Alternative Ed 2022-23	Early Intervention Grant 2021-22	Early Intervention Grant 2022-23
Cash and investments - beginning	\$ 308	\$ -	\$ -	\$ -	\$ 375,352	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	2,000	-	-	1,030	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	75,289	66,864	474,306	61,403	78,750	-	21,324	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	2,000	75,289	66,864	475,336	61,403	78,750	-	21,324	-
Disbursements:										
Instruction	-	-	-	66,864	42,501	-	78,750	-	21,324	-
Support services	-	-	75,289	-	328,541	100,000	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	2,000	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,000	75,289	66,864	371,042	100,000	78,750	-	21,324	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	104,294	(38,597)	-	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(58,154)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(58,154)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	46,140	(38,597)	-	-	-	-
Cash and investments - ending	\$ 308	\$ -	\$ -	\$ -	\$ 421,492	\$ (38,597)	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2022

	Nesp 2020-21	Nesp 2021-22	Nesp 2022-23	Performance Based Awards	High Ability Students	State Connectivity Grant	Project Lead The Way	Liability Insurance Claim	Teacher Residency Grant	Title I Sig
Cash and investments - beginning	\$ 124,638	\$ -	\$ -	\$ -	\$ 19,359	\$ 11,624	\$ (4,800)	\$ 10,379	\$ -	\$ (2,815)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	240,959	-	243,008	57,646	12,760	4,800	-	36,668	-
Federal sources	-	-	-	-	-	-	-	-	-	27,445
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	51,902	-	-
Total receipts	-	240,959	-	243,008	57,646	12,760	4,800	51,902	36,668	27,445
Disbursements:										
Instruction	122,167	176,169	-	243,008	58,823	-	-	-	36,668	-
Support services	692	-	-	-	-	19,228	-	47,673	-	24,630
Noninstructional services	1,779	12,529	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	124,638	188,698	-	243,008	58,823	19,228	-	47,673	36,668	24,630
Excess (deficiency) of receipts over disbursements	(124,638)	52,261	-	-	(1,177)	(6,468)	4,800	4,229	-	2,815
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	(124,638)	52,261	-	-	(1,177)	(6,468)	4,800	4,229	-	2,815
Cash and investments - ending	\$ -	\$ 52,261	\$ -	\$ -	\$ 18,182	\$ 5,156	\$ -	\$ 14,608	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2022

	Title I 2020-21	Title I 2021-22	Title I 2022-23	Mckinney Vento	Mckinney Vento 2022-23	Part B 611 Fy 2020	Part B 611 Fy 2021	Part B 611 Fy 2022	Fy23 Part B 611	Preschool 619 Fy 20
Cash and investments - beginning	\$ (142,537)	\$ -	\$ -	\$ -	\$ -	\$ (74,920)	\$ (23,087)	\$ -	\$ -	\$ (1,841)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	533,603	1,085,044	-	52,180	-	264,253	1,284,979	41,427	-	11,600
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>533,603</b>	<b>1,085,044</b>	<b>-</b>	<b>52,180</b>	<b>-</b>	<b>264,253</b>	<b>1,284,979</b>	<b>41,427</b>	<b>-</b>	<b>11,600</b>
Disbursements:										
Instruction	37,539	626,384	-	-	-	80,679	760,730	135,021	-	9,759
Support services	347,129	575,867	-	52,180	-	108,654	521,159	44,971	-	-
Noninstructional services	6,398	36,116	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>391,066</b>	<b>1,238,367</b>	<b>-</b>	<b>52,180</b>	<b>-</b>	<b>189,333</b>	<b>1,281,889</b>	<b>179,992</b>	<b>-</b>	<b>9,759</b>
Excess (deficiency) of receipts over disbursements	142,537	(153,323)	-	-	-	74,920	3,090	(138,565)	-	1,841
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	142,537	(153,323)	-	-	-	74,920	3,090	(138,565)	-	1,841
Cash and investments - ending	\$ -	\$ (153,323)	\$ -	\$ -	\$ -	\$ -	\$ (19,997)	\$ (138,565)	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Preschool 619 Fy 21	Fy22 Part B 619 Preschool	Fy23 Part B 619 Preschool	Title IV Student Support	Title IV Innovation Grant	Title IV Fy20	Title IV Fy2022	Title IV 2022-24	Title II Part A 2020-22
Cash and investments - beginning	\$ (3,462)	\$ -	\$ -	\$ (4,842)	\$ (4,000)	\$ (1,444)	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	26,205	31,545	-	50,429	8,001	77,674	-	-	280,292
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	26,205	31,545	-	50,429	8,001	77,674	-	-	280,292
Disbursements:									
Instruction	22,743	36,485	-	29,405	1	60,520	-	-	-
Support services	-	-	-	4,410	4,000	17,685	-	-	280,292
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	11,772	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	22,743	36,485	-	45,587	4,001	78,205	-	-	280,292
Excess (deficiency) of receipts over disbursements	3,462	(4,940)	-	4,842	4,000	(531)	-	-	-
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	3,462	(4,940)	-	4,842	4,000	(531)	-	-	-
Cash and investments - ending	\$ -	\$ (4,940)	\$ -	\$ -	\$ -	\$ (1,975)	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Title II Teacher		Title III				Title III		
	Leaders	Title II Part A	Title III 2021-23	Title III 2019-20	Title III 2020-21	Title III 2022-24	Immigrant Influx	Arp-Hcy Grant	611 Arp Idea
	Bootcamp	2021-2023							
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (145)	\$ (4,532)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	1,368	-	44,135	5,151	18,375	-	10,242	77,418	114,270
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,368	-	44,135	5,151	18,375	-	10,242	77,418	114,270
Disbursements:									
Instruction	1,368	-	48,175	2,511	12,474	-	14,241	-	30,010
Support services	-	-	-	2,495	1,369	-	-	77,418	109,535
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	1,368	-	48,175	5,006	13,843	-	14,241	77,418	139,545
Excess (deficiency) of receipts over disbursements	-	-	(4,040)	145	4,532	-	(3,999)	-	(25,275)
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	-	-	(4,040)	145	4,532	-	(3,999)	-	(25,275)
Cash and investments - ending	\$ -	\$ -	\$ (4,040)	\$ -	\$ -	\$ -	\$ (3,999)	\$ -	\$ (25,275)

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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	619 Arp Idea	Emergency Connectivity (Arp)	Esser III	Esser II	Federal Stimulus - 18002 Governors Emer	Federal Stimulus - 18003 Educ. Stab Reli	Fema Covid-19 Assistance	Drug Free Coalition 2017- 22	Tsl Incentive 2020-21	Tsl Incentive 2021-22
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (317,041)	\$ -	\$ (24,545)	\$ 80,974	\$ (22,994)	\$ (224,434)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	29,133	-	641,010	1,793,244	-	357,258	-	116,737	647,400	388,995
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	29,133	-	641,010	1,793,244	-	357,258	-	116,737	647,400	388,995
Disbursements:										
Instruction	29,133	-	14,812	1,572,223	-	181,627	-	-	-	-
Support services	-	-	788,636	66,881	-	157,390	80,974	93,743	422,966	907,898
Noninstructional services	-	-	-	954	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	29,133	-	803,448	1,640,058	-	339,017	80,974	93,743	422,966	907,898
Excess (deficiency) of receipts over disbursements	-	-	(162,438)	153,186	-	18,241	(80,974)	22,994	224,434	(518,903)
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	-	-	(162,438)	153,186	-	18,241	(80,974)	22,994	224,434	(518,903)
Cash and investments - ending	\$ -	\$ -	\$ (162,438)	\$ (163,855)	\$ -	\$ (6,304)	\$ -	\$ -	\$ -	\$ (518,903)

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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	Tsl E3+ Grant	E3+ Grant (Year 2)	Drug Free Coalition 2022- 27	Petty Cash	Prepaid School Lunch Accounts	Investment S	Payroll Withholding	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 50	\$ 144,719	\$ -	\$ 180,492	\$ 32,777,679
Receipts:								
Local sources	-	-	-	-	170,395	-	590	33,281,070
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	52,554,214
Federal sources	267,153	-	-	-	-	-	-	13,390,785
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	13,351,289	13,411,431
<b>Total receipts</b>	<b>267,153</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,395</b>	<b>-</b>	<b>13,351,879</b>	<b>112,637,500</b>
Disbursements:								
Instruction	-	-	-	-	-	-	-	38,023,264
Support services	359,639	-	-	-	1,713	-	-	30,510,716
Noninstructional services	-	-	-	-	146,670	-	-	5,450,831
Facilities acquisition and construction	24,000	-	-	-	-	-	-	2,946,057
Debt services	-	-	-	-	-	-	-	14,623,638
Nonprogrammed charges	102,230	-	-	-	-	-	13,316,856	13,761,086
Interfund loans	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>485,869</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>148,383</b>	<b>-</b>	<b>13,316,856</b>	<b>105,315,592</b>
Excess (deficiency) of receipts over disbursements	(218,716)	-	-	-	22,012	-	35,023	7,321,908
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	5,657,179
Sale of capital assets	-	-	-	-	-	-	-	6,832
Transfers in	-	-	-	-	-	-	-	10,745,419
Transfers out	-	-	-	-	-	-	-	(10,735,165)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,674,265</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(218,716)	-	-	-	22,012	-	35,023	12,996,173
Cash and investments - ending	\$ (218,716)	\$ -	\$ -	\$ 50	\$ 166,731	\$ -	\$ 215,515	\$ 45,773,852

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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	Education	Operating Referendum Tax Levy	Debt Service	Operations	Local Rainy Day	Guaranteed Energy Savings Project	Dchs Career Pathway 2021	Lee Renovation 2021	Vm Renovation 2022	Dchs Career Pathway 2022
Cash and investments - beginning	\$ 10,143,982	\$ 3,334,419	\$ 4,164,995	\$ 15,628,531	\$ 4,430,900	\$ -	\$ 659,065	\$ 3,889,517	\$ -	\$ -
Receipts:										
Local sources	730,919	6,518,187	17,132,090	7,301,228	141,767	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	53,716,916	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	35	-	-	1,366	-	-	-	-	-	-
Total receipts	54,447,870	6,518,187	17,132,090	7,302,594	141,767	-	-	-	-	-
Disbursements:										
Instruction	35,179,526	-	-	-	-	-	-	-	-	-
Support services	8,264,137	5,660,926	1,500	13,077,987	-	-	-	-	-	-
Noninstructional services	315,965	-	-	809,528	-	-	-	-	-	-
Facilities acquisition and construction	-	821,941	-	4,759,115	362,409	-	596,454	3,470,987	307,234	1,096,341
Debt services	-	-	14,530,346	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	43,759,628	6,482,867	14,531,846	18,646,630	362,409	-	596,454	3,470,987	307,234	1,096,341
Excess (deficiency) of receipts over disbursements	10,688,242	35,320	2,600,244	(11,344,036)	(220,642)	-	(596,454)	(3,470,987)	(307,234)	(1,096,341)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	4,568,285	1,098,490
Sale of capital assets	-	-	-	3,680	-	-	-	-	-	-
Transfers in	79,743	-	-	10,240,483	-	-	-	-	-	-
Transfers out	(8,501,828)	-	(2,907,566)	(652,479)	-	-	-	-	-	-
Total other financing sources (uses)	(8,422,085)	-	(2,907,566)	9,591,684	-	-	-	-	4,568,285	1,098,490
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,266,157	35,320	(307,322)	(1,752,352)	(220,642)	-	(596,454)	(3,470,987)	4,261,051	2,149
Cash and investments - ending	\$ 12,410,139	\$ 3,369,739	\$ 3,857,673	\$ 13,876,179	\$ 4,210,258	\$ -	\$ 62,611	\$ 418,530	\$ 4,261,051	\$ 2,149

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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	School Lunch	Curricular Materials Rental	Worker'S Comp Self-Insurance	Tuition Based Preschool	Ciesc Pd Grant	Pltw Gateway Computer Science	Ciesc 2019-20 Grant	Media Center Enhancement 2020-21	Media Center Enhancement 2021-22
Cash and investments - beginning	\$ 2,262,568	\$ 640,734	\$ 500,000	\$ 548,780	\$ -	\$ -	\$ -	\$ -	\$ 3,800
Receipts:									
Local sources	608,147	378,475	-	285,346	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	33,317	375,324	-	-	-	-	-	-	-
Federal sources	5,407,855	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	508	-	-	-	-	-	-	-
Total receipts	6,049,319	754,307	-	285,346	-	-	-	-	-
Disbursements:									
Instruction	-	-	56,124	285,603	-	-	-	-	-
Support services	149,233	1,247,785	169,205	124,035	-	-	-	-	3,800
Noninstructional services	4,660,801	-	929	-	-	-	-	-	-
Facilities acquisition and construction	302,664	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	586,192	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	5,698,890	1,247,785	226,258	409,638	-	-	-	-	3,800
Excess (deficiency) of receipts over disbursements	350,429	(493,478)	(226,258)	(124,292)	-	-	-	-	(3,800)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	1,000	-	-	-	-	-	-	-	-
Transfers in	590,941	605,739	226,258	-	-	-	-	-	-
Transfers out	(601,548)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(9,607)	605,739	226,258	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	340,822	112,261	-	(124,292)	-	-	-	-	(3,800)
Cash and investments - ending	\$ 2,603,390	\$ 752,995	\$ 500,000	\$ 424,488	\$ -	\$ -	\$ -	\$ -	\$ -

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	Media Center Enhancement 2022-23	Drug Free Marion County	Prev Matters Second Step	Uwci Summer School	Dollar General Fdk Literacy Grant	Uwci 2022 Summer School	Uwci 2023 Summer School	Goodwin Center	Pre-Trial Diversion Program
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	10,500	-	-	-	-	662,148	381,500	42,386	1,731
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	10,500	-	-	-	-	662,148	381,500	42,386	1,731
Disbursements:									
Instruction	-	-	-	-	-	662,148	5,846	-	-
Support services	3,419	-	-	-	-	-	-	-	1,423
Noninstructional services	-	-	-	-	-	-	-	56,766	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	3,419	-	-	-	-	662,148	5,846	56,766	1,423
Excess (deficiency) of receipts over disbursements	7,081	-	-	-	-	-	375,654	(14,380)	308
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	7,081	-	-	-	-	-	375,654	(14,380)	308
Cash and investments - ending	\$ 7,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,654	\$ (14,380)	\$ 308

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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	Mind Trust - Capacity Building Award	Coca-Cola Bottling	District Raisers	Lily Counseling Initiative II	Prevention Matters II	Lumina Foundation/Wn	Wn Friends Meeting Angel	Mccracken Donation/Wn	West Newton Umc Donation	City Of Indianapolis Grant
Cash and investments - beginning	\$ -	\$ 23,488	\$ 1,646	\$ 19,978	\$ -	\$ 609	\$ -	\$ 972	\$ 3,056	\$ 83,436
Receipts:										
Local sources	900,000	20,585	-	-	-	-	2,000	-	2,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	6,015	-	-	-	-	-	-	-
Total receipts	900,000	20,585	6,015	-	-	-	2,000	-	2,000	-
Disbursements:										
Instruction	5,670	-	-	-	-	384	-	-	1,064	-
Support services	13,185	22,717	4,607	19,978	-	-	-	-	-	1,968
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	140,751	-	-	-	-	225	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	159,606	22,717	4,607	19,978	-	609	-	-	1,064	1,968
Excess (deficiency) of receipts over disbursements	740,394	(2,132)	1,408	(19,978)	-	(609)	2,000	-	936	(1,968)
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	740,394	(2,132)	1,408	(19,978)	-	(609)	2,000	-	936	(1,968)
Cash and investments - ending	\$ 740,394	\$ 21,356	\$ 3,054	\$ -	\$ -	\$ -	\$ 2,000	\$ 972	\$ 3,992	\$ 81,468

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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	Police Continuing Education	Richard H. Crosser Scholarship	Formative Assessment	Special Education Excess Costs	Medicaid Reimbursement	Secured Schools Safety Grant	Alternative Ed 2021-22	Alternative Ed 2022-23	Early Intervention Grant 2021-22	Early Intervention Grant 2022-23
Cash and investments - beginning	\$ 308	\$ -	\$ -	\$ -	\$ 421,492	\$ (38,597)	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	2,200	-	-	-	-	-	-	-	-
Intermediate sources	8	-	-	-	-	-	-	-	-	-
State sources	-	-	80,655	7,549	424,814	138,597	-	101,250	-	20,161
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	36	-	-	-	-	-
<b>Total receipts</b>	<b>8</b>	<b>2,200</b>	<b>80,655</b>	<b>7,549</b>	<b>424,850</b>	<b>138,597</b>	<b>-</b>	<b>101,250</b>	<b>-</b>	<b>20,161</b>
Disbursements:										
Instruction	-	-	-	7,549	46,004	-	-	101,250	-	20,161
Support services	-	-	80,655	-	471,454	100,000	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	2,200	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>2,200</b>	<b>80,655</b>	<b>7,549</b>	<b>517,458</b>	<b>100,000</b>	<b>-</b>	<b>101,250</b>	<b>-</b>	<b>20,161</b>
Excess (deficiency) of receipts over disbursements	8	-	-	-	(92,608)	38,597	-	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(79,743)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(79,743)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8	-	-	-	(172,351)	38,597	-	-	-	-
Cash and investments - ending	\$ 316	\$ -	\$ -	\$ -	\$ 249,141	\$ -	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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	Nesp 2020-21	Nesp 2021-22	Nesp 2022-23	Performance Based Awards	High Ability Students	State Connectivity Grant	Project Lead The Way	Liability Insurance Claim	Teacher Residency Grant	Title I Sig
Cash and investments - beginning	\$ -	\$ 52,261	\$ -	\$ -	\$ 18,182	\$ 5,156	\$ -	\$ 14,608	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	235,985	244,631	52,653	18,250	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	34,631	-	-
Total receipts	-	-	235,985	244,631	52,653	18,250	-	34,631	-	-
Disbursements:										
Instruction	-	49,790	179,319	243,114	52,442	-	-	-	-	-
Support services	-	-	-	1,517	-	12,760	-	44,725	-	-
Noninstructional services	-	2,471	15,000	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	52,261	194,319	244,631	52,442	12,760	-	44,725	-	-
Excess (deficiency) of receipts over disbursements	-	(52,261)	41,666	-	211	5,490	-	(10,094)	-	-
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	-	(52,261)	41,666	-	211	5,490	-	(10,094)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 41,666	\$ -	\$ 18,393	\$ 10,646	\$ -	\$ 4,514	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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	Title I 2020-21	Title I 2021-22	Title I 2022-23	Mckinney Vento	Mckinney Vento 2022-23	Part B 611 Fy 2020	Part B 611 Fy 2021	Part B 611 Fy 2022	Fy23 Part B 611	Preschool 619 Fy 20
Cash and investments - beginning	\$ -	\$ (153,323)	\$ -	\$ -	\$ -	\$ -	\$ (19,997)	\$ (138,565)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	646,164	1,116,107	-	-	-	26,043	1,596,908	34,939	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>646,164</b>	<b>1,116,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,043</b>	<b>1,596,908</b>	<b>34,939</b>	<b>-</b>
Disbursements:										
Instruction	-	328,199	35,478	-	-	-	-	956,227	115,625	-
Support services	-	160,858	1,203,621	-	1,500	-	6,046	506,946	74,037	-
Noninstructional services	-	3,784	25,272	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>492,841</b>	<b>1,264,371</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>6,046</b>	<b>1,463,173</b>	<b>189,662</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	153,323	(148,264)	-	(1,500)	-	19,997	133,735	(154,723)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	153,323	(148,264)	-	(1,500)	-	19,997	133,735	(154,723)	-
Cash and investments - ending	\$ -	\$ -	\$ (148,264)	\$ -	\$ (1,500)	\$ -	\$ -	\$ (4,830)	\$ (154,723)	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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	Preschool 619 Fy 21	Fy22 Part B 619 Preschool	Fy23 Part B 619 Preschool	Title IV Student Support	Title IV Innovation Grant	Title IV Fy20	Title IV Fy2022	Title IV 2022-24	Title II Part A 2020-22
Cash and investments - beginning	\$ -	\$ (4,940)	\$ -	\$ -	\$ -	\$ (1,975)	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	20,787	-	-	-	22,875	71,254	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	20,787	-	-	-	22,875	71,254	-	-
Disbursements:									
Instruction	-	15,847	4,930	-	-	12,143	61,877	4,915	-
Support services	-	-	-	-	-	8,757	31,194	1,500	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	15,847	4,930	-	-	20,900	93,071	6,415	-
Excess (deficiency) of receipts over disbursements	-	4,940	(4,930)	-	-	1,975	(21,817)	(6,415)	-
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	-	4,940	(4,930)	-	-	1,975	(21,817)	(6,415)	-
Cash and investments - ending	\$ -	\$ -	\$ (4,930)	\$ -	\$ -	\$ -	\$ (21,817)	\$ (6,415)	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Title II Teacher		Title III				Title III		
	Leaders	Title II Part A	Title III 2021-23	Title III 2019-20	Title III 2020-21	Title III 2022-24	Immigrant Influx	Arp-Hcy Grant	611 Arp Idea
	Bootcamp	2021-2023							
Cash and investments - beginning	\$ -	\$ -	\$ (4,040)	\$ -	\$ -	\$ -	\$ (3,999)	\$ -	\$ (25,275)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	3,490	273,944	24,316	-	4,066	58,547	11,506	-	254,843
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>3,490</b>	<b>273,944</b>	<b>24,316</b>	<b>-</b>	<b>4,066</b>	<b>58,547</b>	<b>11,506</b>	<b>-</b>	<b>254,843</b>
Disbursements:									
Instruction	3,490	273,944	9,077	-	805	64,824	7,507	-	124,990
Support services	-	-	12,647	-	3,261	-	-	-	124,720
Noninstructional services	-	-	1,000	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,490</b>	<b>273,944</b>	<b>22,724</b>	<b>-</b>	<b>4,066</b>	<b>64,824</b>	<b>7,507</b>	<b>-</b>	<b>249,710</b>
Excess (deficiency) of receipts over disbursements	-	-	1,592	-	-	(6,277)	3,999	-	5,133
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	1,592	-	-	(6,277)	3,999	-	5,133
Cash and investments - ending	\$ -	\$ -	\$ (2,448)	\$ -	\$ -	\$ (6,277)	\$ -	\$ -	\$ (20,142)

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
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	619 Arp Idea	Emergency Connectivity (Arp)	Esser III	Esser II	Federal Stimulus - 18002 Governors Emer	Federal Stimulus - 18003 Educ. Stab Reli	Fema Covid-19 Assistance	Drug Free Coalition 2017- 22	Tsl Incentive 2020-21	Tsl Incentive 2021-22
Cash and investments - beginning	\$ -	\$ -	\$ (162,438)	\$ (163,855)	\$ -	\$ (6,304)	\$ -	\$ -	\$ -	\$ (518,903)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	1,570,000	2,235,046	2,469,931	8,454	10,397	-	134,807	-	896,609
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>1,570,000</b>	<b>2,235,046</b>	<b>2,469,931</b>	<b>8,454</b>	<b>10,397</b>	<b>-</b>	<b>134,807</b>	<b>-</b>	<b>896,609</b>
Disbursements:										
Instruction	-	-	251,370	1,446,852	-	4,093	-	-	-	-
Support services	-	1,570,000	1,299,494	990,954	-	-	-	63,761	-	377,706
Noninstructional services	-	-	-	1,046	-	-	-	-	-	-
Facilities acquisition and construction	-	-	3,339,384	-	8,454	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>1,570,000</b>	<b>4,890,248</b>	<b>2,438,852</b>	<b>8,454</b>	<b>4,093</b>	<b>-</b>	<b>63,761</b>	<b>-</b>	<b>377,706</b>
Excess (deficiency) of receipts over disbursements	-	-	(2,655,202)	31,079	-	6,304	-	71,046	-	518,903
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(2,655,202)	31,079	-	6,304	-	71,046	-	518,903
Cash and investments - ending	\$ -	\$ -	\$ (2,817,640)	\$ (132,776)	\$ -	\$ -	\$ -	\$ 71,046	\$ -	\$ -

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 For the Year Ended June 30, 2023

	Tsl E3+ Grant	E3+ Grant (Year 2)	Drug Free Coalition 2022- 27	Petty Cash	Prepaid School Lunch Accounts	Investment S	Payroll Withholding	Totals
Cash and investments - beginning	\$ (218,716)	\$ -	\$ -	\$ 50	\$ 166,731	\$ -	\$ 215,515	\$ 45,773,852
Receipts:								
Local sources	-	-	-	-	554,523	-	1,101	35,676,833
Intermediate sources	-	-	-	-	-	-	-	8
State sources	-	-	-	-	-	-	-	55,450,102
Federal sources	4,205,594	2,589,048	46,715	-	-	-	-	23,740,245
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	14,567,473	14,610,064
<b>Total receipts</b>	<b>4,205,594</b>	<b>2,589,048</b>	<b>46,715</b>	<b>-</b>	<b>554,523</b>	<b>-</b>	<b>14,568,574</b>	<b>129,477,252</b>
Disbursements:								
Instruction	-	-	-	-	-	-	-	40,618,187
Support services	1,485,635	1,624,640	-	-	4,436	-	-	39,028,729
Noninstructional services	-	-	69,573	-	488,990	-	-	6,451,125
Facilities acquisition and construction	-	-	-	-	-	-	-	15,205,959
Debt services	-	-	-	-	-	-	-	14,530,346
Nonprogrammed charges	2,501,243	1,539,883	-	-	-	-	14,541,267	19,170,785
Interfund loans	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,986,878</b>	<b>3,164,523</b>	<b>69,573</b>	<b>-</b>	<b>493,426</b>	<b>-</b>	<b>14,541,267</b>	<b>135,005,131</b>
Excess (deficiency) of receipts over disbursements	218,716	(575,475)	(22,858)	-	61,097	-	27,307	(5,527,879)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	5,666,775
Sale of capital assets	-	-	-	-	-	-	-	4,680
Transfers in	-	-	-	-	-	1,000,000	-	12,743,164
Transfers out	-	-	-	-	-	-	-	(12,743,164)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>5,671,455</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	218,716	(575,475)	(22,858)	-	61,097	1,000,000	27,307	143,576
Cash and investments - ending	\$ -	\$ (575,475)	\$ (22,858)	\$ 50	\$ 227,828	\$ 1,000,000	\$ 242,822	\$ 45,917,428

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METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 6,366,149</u>	<u>\$ 4,456,781</u>

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Decatur Township Multi-School Building Corporation	High School & DTSE Renovation - 2015	\$ 11,155,000	2/24/2015	1/15/2029
Decatur Township Multi-School Building Corporation	DTSE 2nd & 3rd Floor Renovation - 2017	165,000	2/24/2015	1/15/2028
Decatur Township Multi-School Building Corporation	DTSE 2nd Floor Renovation - 2016	240,000	2/24/2015	1/15/2027
Decatur Township Multi-School Building Corporation	DTSE 3rd Floor & Cafeteria Reno - 2019	320,000	11/13/2018	1/15/2030
Capital One Public Funding, LLC	DCHS & DELC GESA Equipment Lease	111,443	11/20/2020	11/20/2030
Apple, Inc.	i-Pad Districtwide Lease	<u>211,151</u>	4/15/2021	5/15/2024
Total governmental activities		<u>12,202,594</u>		
Total of annual lease payments		<u>\$ 12,202,594</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General Obligation Bonds	MSD of Decatur Township GO Bonds LEE Addition - 2015	\$ 515,000	\$ 165,000
General Obligation Bonds	MSD of Decatur Township GO Bonds Lynwood Reno - 2021A	2,685,000	365,000
General Obligation Bonds	MSD of Decatur Township GO Bonds Pathway Facility - 2021B	610,000	85,000
General Obligation Bonds	MSD of Decatur Township GO Bonds Pathway Facility - 2022B	1,085,000	440,000
General Obligation Bonds	MSD of Decatur Township GO Bonds Valley Mills Reno - 2022A	<u>4,500,000</u>	<u>755,000</u>
Total governmental activities		<u>9,395,000</u>	<u>1,810,000</u>
Totals		<u>\$ 9,395,000</u>	<u>\$ 1,810,000</u>

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2023

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 5,215,992
Construction in progress	8,691,909
Buildings	226,602,480
Improvements other than buildings	10,780,112
Machinery, equipment, and vehicles	<u>16,543,673</u>
Total governmental activities	<u>267,834,166</u>
Total capital assets	<u><u>\$ 267,834,166</u></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/>.