

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

DALEVILLE COMMUNITY SCHOOLS

DELAWARE COUNTY, INDIANA

July 1, 2015 to June 30, 2018



**FILED**  
07/02/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Theresa Edwards Tiffany Marquell	07-01-15 to 06-30-17 07-01-17 to 06-30-20
Superintendent of Schools	Paul Garrison	07-01-15 to 12-31-19
President of the School Board	P. Diane Evans	07-01-15 to 12-31-19



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE DALEVILLE COMMUNITY SCHOOLS, DELAWARE COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Daleville Community Schools (School Corporation), which comprise the financial position and results of operations for the period of July 1, 2015 to June 30, 2018, and the related notes to the financial statements as listed in the Table of Contents.

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

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2015 to June 30, 2018.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2015 to June 30, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


***Emphasis of Matter***

As discussed in Note 9 to the financial statements, the School Corporation, the authorizer for the charters of two virtual schools, has commenced the statutory process necessary to revoke the charters for the virtual schools. Our opinion is not modified with respect to this matter.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statements. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

July 1, 2019

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the School Corporation. The financial statements and notes are presented as intended by the School Corporation.

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

Fund	Cash and Investments		Disbursements	Other Financing Sources (Uses)	Cash and Investments		Disbursements	Other Financing Sources (Uses)	Cash and Investments
	07-01-15	Receipts			06-30-16	Receipts			
General	\$ 623,993	\$ 5,710,279	\$ 5,008,523	\$ 229	\$ 1,325,978	\$ 5,833,482	\$ 5,849,115	\$ (21,197)	\$ 1,289,148
Debt Service	489,045	1,022,013	1,137,680	-	373,378	1,282,599	1,228,246	-	427,731
Retirement/Severance Bond Debt Service	39,248	49,822	37,660	-	51,410	13,470	64,946	66	-
Capital Projects	138,269	443,808	508,392	-	73,685	379,347	394,680	27,182	85,534
School Transportation	241,365	451,750	305,204	-	387,911	408,646	347,739	(99,382)	349,436
School Bus Replacement	38,573	73,097	50,025	-	61,645	89,931	141,243	-	10,333
Rainy Day	220,449	11,196	161,567	-	70,078	-	34,955	65,000	100,123
School Lunch	21,674	537,290	485,472	-	73,492	501,460	515,919	-	59,033
Textbook Rental	130,826	106,515	117,758	-	119,583	112,206	101,871	-	129,918
Levy Excess	27	-	-	-	27	-	-	-	27
Educational License Plates	241	113	-	-	354	94	-	-	448
Comprehensive Counseling	-	-	-	-	-	30,000	2,432	-	27,568
Donation Gift Trust	160	-	-	-	160	-	160	-	-
Instructional Support	67	-	-	-	67	-	-	-	67
Instruction Support Elementary Library	2	-	-	-	2	-	-	-	2
Donation Fund Barnhart Kindergarten	-	-	-	-	-	-	-	-	-
Donation Fund Kindergarten Barnhart Evans	-	400	-	-	400	-	-	-	400
Donation Barnhart Fund	66	-	-	-	66	-	-	-	66
Donation Barnhart Kindergarten Fund	904	620	74	-	1,450	1,020	693	-	1,777
Donations Gifts Library PTO	1,672	-	1,662	-	10	-	-	-	10
Donations Class of 2009 Piano	-	-	-	-	-	-	-	-	-
Donation High School J Roberts Memorial	75	-	-	-	75	-	-	-	75
Donations Bob Watters Memorial	1,670	30	1,700	-	-	-	-	-	-
Donations Class of 1957	4	-	-	-	4	-	-	-	4
Construction Donation General	171	450	-	-	621	-	-	-	621
Extra-Curricular Activities	100	-	-	-	100	-	-	-	100
Scholarships and Awards	10,453	-	3,669	-	6,784	-	5,174	-	1,610
Donation Grant Ball Brothers Foundation	-	-	-	-	-	-	-	-	-
Donation Wellness Committee Corp	2,900	2,440	290	-	5,050	2,680	7,140	-	590
Indiana Virtual Charter 2% of Revenue	581	291,563	167,088	-	125,056	609,039	431,431	-	302,664

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

Fund	Cash and Investments 07-01-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17
Miscellaneous Income Fund Raisers	1,511	3,532	-	-	5,043	1,830	-	-	6,873
Formative Assessment	-	2,995	-	-	2,995	12,226	9,170	(6,051)	-
Gifted Talented - 2013 6/2014	-	-	-	-	-	28,681	21,213	-	7,468
Gifted Talented 2014/2015 6/15	3,636	-	3,211	(266)	159	-	-	-	159
Gifted and Talented/Corp	-	28,401	28,414	-	(13)	-	-	-	(13)
Computer Consortium/Ed Tech Advance	-	20,000	20,000	-	-	-	-	-	-
Technology Advance II	-	-	-	-	-	-	-	-	-
Technology Advance/III/Loan/2014/15	(5,471)	20,000	14,529	-	-	-	-	-	-
Secured Schools Safety Grant	(9,057)	35,000	52,207	72	(26,192)	34,510	46,534	35,000	(3,216)
Extra-Curricular Activities	8	3,348	3,348	-	8	3,898	3,802	(181)	(77)
Other/HS	-	10,890	10,755	-	135	9,833	9,559	(438)	(29)
Non-English Speaking Programs	194	-	-	-	194	-	-	-	194
School Technology	654	15,364	25,224	-	(9,206)	14,830	18,801	-	(13,177)
Career and Technical Performance Grant	-	-	-	-	-	1,802	-	-	1,802
Miscellaneous Programs	60,995	48,922	38,207	-	71,710	47,278	36,944	-	82,044
Title I	-	57,193	70,688	-	(13,495)	33,288	12,920	-	6,873
Title I - 2014 6/15	(33,408)	27,903	10,672	-	(16,177)	45,364	64,000	-	(34,813)
IDEA	-	101,292	139,025	-	(37,733)	63,509	24,813	-	963
LD - 2013 6/2014	(2,152)	-	-	-	(2,152)	113,955	156,899	-	(45,096)
LD - 2014 6/2015	(45,501)	58,634	16,400	-	(3,267)	6,768	3,987	-	(486)
Improving Teacher Quality, No Child Left, Title II, Part A	(588)	5,904	10,321	-	(5,005)	10,649	13,728	-	(8,084)
Title II 8 Step Elementary & High School Corp	(1,018)	8,763	7,844	-	(99)	16,639	16,444	-	96
Special Education - Part B	146	-	-	-	146	-	-	-	146
Prepaid Food	45,895	213,794	257,446	-	2,243	218,050	217,199	-	3,094
Payroll Withholdings	81,420	1,264,542	1,269,426	-	76,536	1,483,105	1,471,963	-	87,678
Totals	<u>\$ 2,059,799</u>	<u>\$ 10,627,863</u>	<u>\$ 9,964,481</u>	<u>\$ 35</u>	<u>\$ 2,723,216</u>	<u>\$ 11,410,189</u>	<u>\$ 11,253,720</u>	<u>\$ (1)</u>	<u>\$ 2,879,684</u>

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

DALEVILLE COMMUNITY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2018

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18
General	\$ 1,289,148	\$ 5,965,241	\$ 6,285,299	\$ (14,873)	\$ 954,217
Debt Service	427,731	1,320,192	1,228,831	(64,708)	454,384
Retirement/Severance Bond Debt Service	-	-	-	-	-
Capital Projects	85,534	387,821	405,472	28,467	96,350
School Transportation	349,436	407,510	453,269	(31,034)	272,643
School Bus Replacement	10,333	102,408	-	(32,725)	80,016
Rainy Day	100,123	-	45,751	100,000	154,372
School Lunch	59,033	522,541	537,601	-	43,973
Textbook Rental	129,918	110,411	61,671	-	178,658
Levy Excess	27	-	-	-	27
Educational License Plates	448	94	-	-	542
Comprehensive Counseling	27,568	-	26,903	-	665
If You Build It - Library/Media Ball Grant	-	50,000	3,070	-	46,930
Elementary Operational Supplies	-	-	-	-	-
Instructional Support	67	-	-	-	67
Instruction Support Elementary Library	2	-	-	-	2
Donation Fund Kindergarten Barnhart Evans	400	-	17	-	383
Donation Barnhart Fund	66	-	66	-	-
Donation Barnhart Kindergarten Fund	1,777	25	85	-	1,717
Donations Gifts Library PTO	10	1,200	-	-	1,210
Donations Class of 2009 Plano	-	-	-	-	-
Donation High School J Roberts Memorial	75	-	-	-	75
Donations Bob Watters Memorial	-	-	-	-	-
Donations Class of 1957	4	-	-	-	4
Construction Donation General	621	-	-	-	621
Extra-Curricular Activities	100	-	-	-	100
Scholarships and Awards	1,610	-	1,056	-	554
Contributions and Donations	-	2,500	986	-	1,514
Contributions and Donations from Private	-	750	750	-	-
Donation Wellness Committee Corp	590	2,560	-	-	3,150
Indiana Virtual Charter 2% of Revenue	302,664	600,396	865,418	-	37,642
Indiana Virtual - Pathway - 3%	-	513,193	-	-	513,193
Miscellaneous Income Fund Raisers	6,873	1,826	-	-	8,699
Formative Assessment	-	-	-	-	-

DALEVILLE COMMUNITY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2018

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18
Gifted Talented - 2013 6/2014	7,468	-	7,506	-	(38)
High Ability 2017/18	-	28,585	20,893	-	7,692
Gifted Talented 2014/2015 6/15	159	-	-	-	159
Gifted and Talented/Corp	(13)	-	-	-	(13)
Computer Consortium/Ed Tech Advance Technology Advance/III/Loan/2014/15	-	-	-	-	-
Secured Schools Safety Grant	(3,216)	-	46,890	-	(50,106)
Secured Schools Safety Grant Corp/FY2015	-	-	-	-	-
Secured Schools Safety Grant - 17/18	-	17,500	-	-	17,500
Extra-Curricular Activities	(77)	3,700	3,613	-	10
Other/HS	(29)	11,490	12,506	-	(1,045)
Non-English Speaking Programs	194	-	-	-	194
School Technology	(13,177)	36,114	8,478	-	14,459
Career and Technical Performance Grant	1,802	2,141	-	-	3,943
Miscellaneous Programs	82,044	40,025	45,286	-	76,783
Title I	6,873	-	-	(6,872)	1
Title I - 2014 6/15	(34,813)	22,619	7,875	20,070	1
Title I Basic Grant 2017/18	-	73,286	81,007	-	(7,721)
IDEA	963	-	-	(963)	-
LD - 2013 6/2014	(45,096)	67,046	24,102	2,152	-
2017-18 Public Law 101-476 IDEA Corp	-	151,108	187,035	-	(35,927)
LD - 2014 6/2015	(486)	-	-	487	1
Improving Teacher Quality, No Child Left, Title II, Part A	(8,084)	10,276	2,462	-	(270)
Title II 8 Step Elementary & High School Corp	96	-	-	-	96
Instructional Staff Training/Travel/Corp	-	-	6,026	-	(6,026)
Special Education - Part B	146	-	-	-	146
Prepaid Food	3,094	206,824	209,285	-	633
Payroll Withholdings	87,678	1,464,363	1,509,416	-	42,625
<b>Totals</b>	<b>\$ 2,879,684</b>	<b>\$ 12,123,745</b>	<b>\$ 12,088,625</b>	<b>\$ 1</b>	<b>\$ 2,914,805</b>

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

DALEVILLE COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENTS

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

**A. Reporting Entity**

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

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

The accompanying financial statements present the financial information for the School Corporation.

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

*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.

DALEVILLE COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

*E. Disbursements*

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

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

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

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

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

*F. Other Financing Sources and Uses*

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

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

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

DALEVILLE COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

**G. Fund Accounting**

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

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The 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.

**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.

DALEVILLE COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 5. Risk Management**

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

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

**Note 6. Pension Plan(s)**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and Administrative Code (35 IAC 1.2), which governs 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 Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice) which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

*Financial Report*

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

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

DALEVILLE COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

*Financial Report*

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

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

*Contributions*

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

DALEVILLE COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of disbursements exceeding receipts due to either the underestimation of current requirements, or reimbursements for expenditures made by the School Corporation for federal reimbursable grants which had not been received by June 30, 2016, 2017, and 2018.

**Note 8. Holding Corporations**

The School Corporation has entered into capital leases with the Daleville 2005 Building Corporation and the Daleville Junior-Senior High School Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be related-parties of the School Corporation. Lease payments during fiscal years 2015-2016, 2016-2017, and 2017-2018 totaled for both leases \$904,176, \$1,149,000, and \$1,206,489, respectively.

**Note 9. Subsequent Events**

The School Corporation is the authorizer for the charters of the Indiana Virtual School and the Indiana Virtual Pathways Academy (collectively, the "Virtual Schools"). In February 2019, the School Board of the School Corporation voted to commence the statutory process necessary to revoke the charters for the Virtual Schools. If the charter revocations and wind-down procedures are completed, the funding will no longer be available to the School Corporation; however, the duties of the School Corporation as authorizer will no longer exist. Such funding for the Virtual Schools has been reported in "Other Items." If the charter revocations and wind-down procedures are completed, the School Corporation expects the year-end balance for "Other Items" to revert back to a level similar to calendar year 2016.

Additionally, on April 22, 2019, a resolution was passed by the School Board to authorize the School Corporation to issue debt in the amount of \$980,000.

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#### OTHER INFORMATION - UNAUDITED

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://www.doe.in.gov/finance/school-financial-reports>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	School Lunch
Cash and investments - beginning	\$ 623,993	\$ 489,045	\$ 39,248	\$ 138,269	\$ 241,365	\$ 38,573	\$ 220,449	\$ 21,674
Receipts:								
Local sources	81,914	1,022,013	49,822	443,782	451,750	73,097	11,196	258,793
Intermediate sources	89	-	-	-	-	-	-	-
State sources	5,627,779	-	-	-	-	-	-	4,981
Federal sources	-	-	-	-	-	-	-	273,116
Other receipts	497	-	-	26	-	-	-	400
Total receipts	5,710,279	1,022,013	49,822	443,808	451,750	73,097	11,196	537,290
Disbursements:								
Instruction	3,083,895	-	-	-	-	-	-	-
Support services	1,801,957	-	-	423,951	304,309	50,025	25,825	673
Noninstructional services	86,114	-	-	-	-	-	-	484,799
Facilities acquisition and construction	36,557	-	-	84,441	895	-	135,742	-
Debt services	-	1,137,680	37,660	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	5,008,523	1,137,680	37,660	508,392	305,204	50,025	161,567	485,472
Excess (deficiency) of receipts over disbursements	701,756	(115,667)	12,162	(64,584)	146,546	23,072	(150,371)	51,818
Other financing sources (uses):								
Sale of capital assets	35	-	-	-	-	-	-	-
Transfers in	266	-	-	-	-	-	-	-
Transfers out	(72)	-	-	-	-	-	-	-
Total other financing sources (uses)	229	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	701,985	(115,667)	12,162	(64,584)	146,546	23,072	(150,371)	51,818
Cash and investments - ending	\$ 1,325,978	\$ 373,378	\$ 51,410	\$ 73,685	\$ 387,911	\$ 61,645	\$ 70,078	\$ 73,492

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Textbook Rental	Levy Excess	Educational License Plates	Comprehensive Counseling	Donation Gift Trust	Instructional Support	Instructional Support Elementary Library	Donation Fund Barnhart Kindergarten
Cash and investments - beginning	\$ 130,826	\$ 27	\$ 241	\$ -	\$ 160	\$ 67	\$ 2	\$ -
Receipts:								
Local sources	61,270	-	-	-	-	-	-	-
Intermediate sources	-	-	113	-	-	-	-	-
State sources	44,245	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	1,000	-	-	-	-	-	-	-
Total receipts	106,515	-	113	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	117,758	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	117,758	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(11,243)	-	113	-	-	-	-	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(11,243)	-	113	-	-	-	-	-
Cash and investments - ending	\$ 119,583	\$ 27	\$ 354	\$ -	\$ 160	\$ 67	\$ 2	\$ -

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Donation Fund Kindergarten Barnhart Evans	Donation Barnhart Fund	Donation Barnhart Kindergarten Fund	Donations Gifts Library PTO	Donations Class of 2009 Piano	Donation High School J Roberts Memorial	Donations Bob Watters Memorial	Donations Class of 1957
Cash and investments - beginning	\$ -	\$ 66	\$ 904	\$ 1,672	\$ -	\$ 75	\$ 1,670	\$ 4
Receipts:								
Local sources	400	-	620	-	-	-	30	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	400	-	620	-	-	-	30	-
Disbursements:								
Instruction	-	-	74	-	-	-	1,700	-
Support services	-	-	-	1,662	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	74	1,662	-	-	1,700	-
Excess (deficiency) of receipts over disbursements	400	-	546	(1,662)	-	-	(1,670)	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	400	-	546	(1,662)	-	-	(1,670)	-
Cash and investments - ending	\$ 400	\$ 66	\$ 1,450	\$ 10	\$ -	\$ 75	\$ -	\$ 4

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Construction Donation General	Extra- Curricular Activities	Scholarships and Awards	Donation Grant Ball Brothers Foundation	Donation Wellness Committee Corp	Indiana Virtual Charter 2% of Revenue	Miscellaneous Income Fund Raisers	Formative Assessment
Cash and investments - beginning	\$ 171	\$ 100	\$ 10,453	\$ -	\$ 2,900	\$ 581	\$ 1,511	\$ -
Receipts:								
Local sources	450	-	-	-	2,440	-	3,532	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	2,995
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	291,563	-	-
Total receipts	450	-	-	-	2,440	291,563	3,532	2,995
Disbursements:								
Instruction	-	-	3,669	-	-	-	-	-
Support services	-	-	-	-	290	167,088	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	3,669	-	290	167,088	-	-
Excess (deficiency) of receipts over disbursements	450	-	(3,669)	-	2,150	124,475	3,532	2,995
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	450	-	(3,669)	-	2,150	124,475	3,532	2,995
Cash and investments - ending	\$ 621	\$ 100	\$ 6,784	\$ -	\$ 5,050	\$ 125,056	\$ 5,043	\$ 2,995

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2016

	Gifted Talented - 2013 6/2014	Gifted Talented - 2014-2015 6/15	Gifted and Talented/Corp	Computer Consortium/ Ed Tech Advance	Technology Advance II	Technology Advance/III/ Loan/2014/15	Secured Schools Safety Grant	Extra- Curricular Activities
Cash and investments - beginning	\$ -	\$ 3,636	\$ -	\$ -	\$ -	\$ (5,471)	\$ (9,057)	\$ 8
Receipts:								
Local sources	-	-	-	-	-	-	-	3,348
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	28,401	20,000	-	20,000	35,000	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	28,401	20,000	-	20,000	35,000	3,348
Disbursements:								
Instruction	-	3,211	23,958	-	-	-	-	250
Support services	-	-	4,456	20,000	-	14,529	50,507	3,098
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	1,700	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	3,211	28,414	20,000	-	14,529	52,207	3,348
Excess (deficiency) of receipts over disbursements	-	(3,211)	(13)	-	-	5,471	(17,207)	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	72	-
Transfers out	-	(266)	-	-	-	-	-	-
Total other financing sources (uses)	-	(266)	-	-	-	-	72	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,477)	(13)	-	-	5,471	(17,135)	-
Cash and investments - ending	\$ -	\$ 159	\$ (13)	\$ -	\$ -	\$ -	\$ (26,192)	\$ 8

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Other/HS	Non-English Speaking Programs	School Technology	Career and Technical Performance Grant	Miscellaneous Programs	Title I	Title I - 2014 6/15	IDEA
Cash and investments - beginning	\$ -	\$ 194	\$ 654	\$ -	\$ 60,995	\$ -	\$ (33,408)	\$ -
Receipts:								
Local sources	10,890	-	4,480	-	48,922	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	10,884	-	-	-	-	-
Federal sources	-	-	-	-	-	57,193	27,903	101,292
Other receipts	-	-	-	-	-	-	-	-
Total receipts	10,890	-	15,364	-	48,922	57,193	27,903	101,292
Disbursements:								
Instruction	3,420	-	-	-	-	70,195	9,297	81,870
Support services	7,335	-	25,224	-	70	-	-	57,155
Noninstructional services	-	-	-	-	38,137	493	1,375	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	10,755	-	25,224	-	38,207	70,688	10,672	139,025
Excess (deficiency) of receipts over disbursements	135	-	(9,860)	-	10,715	(13,495)	17,231	(37,733)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	135	-	(9,860)	-	10,715	(13,495)	17,231	(37,733)
Cash and investments - ending	\$ 135	\$ 194	\$ (9,206)	\$ -	\$ 71,710	\$ (13,495)	\$ (16,177)	\$ (37,733)

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2016

	LD - 2013 6/2014	LD - 2014 6/2015	Improving Teacher Quality, No Child Left, Title II, Part A	Title II 8 Step Elementary & High School Corp	Special Education - Part B	Prepaid Food	Payroll Withholdings	Totals
Cash and investments - beginning	\$ (2,152)	\$ (45,501)	\$ (588)	\$ (1,018)	\$ 146	\$ 45,895	\$ 81,420	\$ 2,059,799
Receipts:								
Local sources	-	-	-	-	-	-	-	2,528,749
Intermediate sources	-	-	-	-	-	-	-	202
State sources	-	-	-	-	-	-	-	5,794,285
Federal sources	-	58,634	5,904	8,763	-	-	-	532,805
Other receipts	-	-	-	-	-	213,794	1,264,542	1,771,822
Total receipts	-	58,634	5,904	8,763	-	213,794	1,264,542	10,627,863
Disbursements:								
Instruction	-	4,608	10,321	-	-	-	-	3,296,468
Support services	-	11,792	-	7,844	-	-	-	3,095,548
Noninstructional services	-	-	-	-	-	-	-	610,918
Facilities acquisition and construction	-	-	-	-	-	-	-	259,335
Debt services	-	-	-	-	-	-	-	1,175,340
Nonprogrammed charges	-	-	-	-	-	257,446	1,269,426	1,526,872
Total disbursements	-	16,400	10,321	7,844	-	257,446	1,269,426	9,964,481
Excess (deficiency) of receipts over disbursements	-	42,234	(4,417)	919	-	(43,652)	(4,884)	663,382
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	35
Transfers in	-	-	-	-	-	-	-	338
Transfers out	-	-	-	-	-	-	-	(338)
Total other financing sources (uses)	-	-	-	-	-	-	-	35
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	42,234	(4,417)	919	-	(43,652)	(4,884)	663,417
Cash and investments - ending	\$ (2,152)	\$ (3,267)	\$ (5,005)	\$ (99)	\$ 146	\$ 2,243	\$ 76,536	\$ 2,723,216

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

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day
Cash and investments - beginning	\$ 1,325,978	\$ 373,378	\$ 51,410	\$ 73,685	\$ 387,911	\$ 61,645	\$ 70,078
Receipts:							
Local sources	27,410	1,282,599	13,470	379,321	408,646	89,931	-
Intermediate sources	89	-	-	-	-	-	-
State sources	5,805,383	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	600	-	-	26	-	-	-
Total receipts	5,833,482	1,282,599	13,470	379,347	408,646	89,931	-
Disbursements:							
Instruction	3,570,834	-	-	-	-	-	-
Support services	2,141,743	-	-	329,965	334,933	141,243	-
Noninstructional services	98,343	-	-	-	-	-	-
Facilities acquisition and construction	38,195	-	-	64,715	12,806	-	34,955
Debt services	-	1,228,246	64,946	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	5,849,115	1,228,246	64,946	394,680	347,739	141,243	34,955
Excess (deficiency) of receipts over disbursements	(15,633)	54,353	(51,476)	(15,333)	60,907	(51,312)	(34,955)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	66	27,182	618	-	100,000
Transfers out	(21,197)	-	-	-	(100,000)	-	(35,000)
Total other financing sources (uses)	(21,197)	-	66	27,182	(99,382)	-	65,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(36,830)	54,353	(51,410)	11,849	(38,475)	(51,312)	30,045
Cash and investments - ending	\$ 1,289,148	\$ 427,731	\$ -	\$ 85,534	\$ 349,436	\$ 10,333	\$ 100,123

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2017

	School Lunch	Textbook Rental	Levy Excess	Educational License Plates	Comprehensive Counseling	Donation Gift Trust	Instructional Support
Cash and investments - beginning	\$ 73,492	\$ 119,583	\$ 27	\$ 354	\$ -	\$ 160	\$ 67
Receipts:							
Local sources	219,763	69,454	-	-	30,000	-	-
Intermediate sources	-	-	-	94	-	-	-
State sources	4,624	42,252	-	-	-	-	-
Federal sources	276,773	-	-	-	-	-	-
Other receipts	300	500	-	-	-	-	-
Total receipts	501,460	112,206	-	94	30,000	-	-
Disbursements:							
Instruction	-	-	-	-	-	160	-
Support services	428	101,871	-	-	2,432	-	-
Noninstructional services	515,491	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	515,919	101,871	-	-	2,432	160	-
Excess (deficiency) of receipts over disbursements	(14,459)	10,335	-	94	27,568	(160)	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14,459)	10,335	-	94	27,568	(160)	-
Cash and investments - ending	\$ 59,033	\$ 129,918	\$ 27	\$ 448	\$ 27,568	\$ -	\$ 67

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2017

	Instructional Support Elementary Library	Donation Fund Barnhart Kindergarten	Donation Fund Kindergarten Barnhart Evans	Donation Barnhart Fund	Donation Barnhart Kindergarten Fund	Donations Gifts Library PTO	Donations Class of 2009 Piano
Cash and investments - beginning	\$ 2	\$ -	\$ 400	\$ 66	\$ 1,450	\$ 10	\$ -
Receipts:							
Local sources	-	-	-	-	1,020	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	1,020	-	-
Disbursements:							
Instruction	-	-	-	-	693	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	693	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	327	-	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	327	-	-
Cash and investments - ending	\$ 2	\$ -	\$ 400	\$ 66	\$ 1,777	\$ 10	\$ -

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

	Donation High School J Roberts Memorial	Donations Bob Watters Memorial	Donations Class of 1957	Construction Donation General	Extra- Curricular Activities	Scholarships and Awards	Donation Grant Ball Brothers Foundation
Cash and investments - beginning	\$ 75	\$ -	\$ 4	\$ 621	\$ 100	\$ 6,784	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	5,174	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	5,174	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(5,174)	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(5,174)	-
Cash and investments - ending	\$ 75	\$ -	\$ 4	\$ 621	\$ 100	\$ 1,610	\$ -

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

	Donation Wellness Committee Corp	Indiana Virtual Charter 2% of Revenue	Miscellaneous Income Fund Raisers	Formative Assessment	Gifted Talented - 2013 6/2014	Gifted Talented - 2014-2015 6/15	Gifted and Talented/Corp
Cash and investments - beginning	\$ 5,050	\$ 125,056	\$ 5,043	\$ 2,995	\$ -	\$ 159	\$ (13)
Receipts:							
Local sources	2,680	-	1,830	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	12,226	28,681	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	609,039	-	-	-	-	-
Total receipts	2,680	609,039	1,830	12,226	28,681	-	-
Disbursements:							
Instruction	-	41,576	-	9,170	16,787	-	-
Support services	7,140	389,855	-	-	4,426	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	7,140	431,431	-	9,170	21,213	-	-
Excess (deficiency) of receipts over disbursements	(4,460)	177,608	1,830	3,056	7,468	-	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(6,051)	-	-	-
Total other financing sources (uses)	-	-	-	(6,051)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,460)	177,608	1,830	(2,995)	7,468	-	-
Cash and investments - ending	\$ 590	\$ 302,664	\$ 6,873	\$ -	\$ 7,468	\$ 159	\$ (13)

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

	Computer Consortium/ Ed Tech Advance	Technology Advance II	Technology Advance/III/ Loan/2014/15	Secured Schools Safety Grant	Extra- Curricular Activities	Other/HS	Non-English Speaking Programs
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (26,192)	\$ 8	\$ 135	\$ 194
Receipts:							
Local sources	-	-	-	-	3,898	9,833	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	34,510	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	34,510	3,898	9,833	-
Disbursements:							
Instruction	-	-	-	-	200	2,795	-
Support services	-	-	-	34,564	3,602	6,764	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	11,970	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	46,534	3,802	9,559	-
Excess (deficiency) of receipts over disbursements	-	-	-	(12,024)	96	274	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	35,000	-	-	-
Transfers out	-	-	-	-	(181)	(438)	-
Total other financing sources (uses)	-	-	-	35,000	(181)	(438)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	22,976	(85)	(164)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (3,216)	\$ (77)	\$ (29)	\$ 194

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

	School Technology	Career and Technical Performance Grant	Miscellaneous Programs	Title I	Title I - 2014 6/15	IDEA	LD - 2013 6/2014
Cash and investments - beginning	\$ (9,206)	\$ -	\$ 71,710	\$ (13,495)	\$ (16,177)	\$ (37,733)	\$ (2,152)
Receipts:							
Local sources	2,042	-	47,278	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	12,788	1,802	-	-	-	-	-
Federal sources	-	-	-	33,288	45,364	63,509	113,955
Other receipts	-	-	-	-	-	-	-
Total receipts	14,830	1,802	47,278	33,288	45,364	63,509	113,955
Disbursements:							
Instruction	-	-	-	12,920	64,000	13,666	89,863
Support services	18,801	-	-	-	-	11,147	67,036
Noninstructional services	-	-	36,944	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	18,801	-	36,944	12,920	64,000	24,813	156,899
Excess (deficiency) of receipts over disbursements	(3,971)	1,802	10,334	20,368	(18,636)	38,696	(42,944)
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,971)	1,802	10,334	20,368	(18,636)	38,696	(42,944)
Cash and investments - ending	\$ (13,177)	\$ 1,802	\$ 82,044	\$ 6,873	\$ (34,813)	\$ 963	\$ (45,096)

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

	LD - 2014 6/2015	Improving Teacher Quality, No Child Left, Title II, Part A	Title II 8 Step Elementary & High School Corp	Special Education - Part B	Prepaid Food	Payroll Withholdings	Totals
Cash and investments - beginning	\$ (3,267)	\$ (5,005)	\$ (99)	\$ 146	\$ 2,243	\$ 76,536	\$ 2,723,216
Receipts:							
Local sources	-	-	-	-	-	-	2,589,175
Intermediate sources	-	-	-	-	-	-	183
State sources	-	-	-	-	-	-	5,942,266
Federal sources	6,768	10,649	16,639	-	-	-	566,945
Other receipts	-	-	-	-	218,050	1,483,105	2,311,620
Total receipts	6,768	10,649	16,639	-	218,050	1,483,105	11,410,189
Disbursements:							
Instruction	2,011	8,535	-	-	-	-	3,838,384
Support services	1,976	5,193	16,444	-	-	-	3,619,563
Noninstructional services	-	-	-	-	-	-	650,778
Facilities acquisition and construction	-	-	-	-	-	-	162,641
Debt services	-	-	-	-	-	-	1,293,192
Nonprogrammed charges	-	-	-	-	217,199	1,471,963	1,689,162
Total disbursements	3,987	13,728	16,444	-	217,199	1,471,963	11,253,720
Excess (deficiency) of receipts over disbursements	2,781	(3,079)	195	-	851	11,142	156,469
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	162,866
Transfers out	-	-	-	-	-	-	(162,867)
Total other financing sources (uses)	-	-	-	-	-	-	(1)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,781	(3,079)	195	-	851	11,142	156,468
Cash and investments - ending	\$ (486)	\$ (8,084)	\$ 96	\$ 146	\$ 3,094	\$ 87,678	\$ 2,879,684

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	School Lunch	Textbook Rental
Cash and investments - beginning	\$ 1,289,148	\$ 427,731	\$ -	\$ 85,534	\$ 349,436	\$ 10,333	\$ 100,123	\$ 59,033	\$ 129,918
Receipts:									
Local sources	9,179	1,320,192	-	387,821	406,665	102,408	-	186,517	66,594
Intermediate sources	89	-	-	-	-	-	-	-	-
State sources	5,946,361	-	-	-	-	-	-	4,741	43,567
Federal sources	-	-	-	-	-	-	-	330,983	-
Other receipts	9,612	-	-	-	845	-	-	300	250
Total receipts	5,965,241	1,320,192	-	387,821	407,510	102,408	-	522,541	110,411
Disbursements:									
Instruction	3,959,813	-	-	-	-	-	-	-	-
Support services	2,211,533	-	-	292,255	412,657	-	45,751	982	61,671
Noninstructional services	90,540	-	-	-	-	-	-	536,619	-
Facilities acquisition and construction	23,413	-	-	113,217	40,612	-	-	-	-
Debt services	-	1,228,831	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	6,285,299	1,228,831	-	405,472	453,269	-	45,751	537,601	61,671
Excess (deficiency) of receipts over disbursements	(320,058)	91,361	-	(17,651)	(45,759)	102,408	(45,751)	(15,060)	48,740
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	7,836	-	-	28,467	28,966	7,275	100,000	-	-
Transfers out	(22,709)	(64,708)	-	-	(60,000)	(40,000)	-	-	-
Total other financing sources (uses)	(14,873)	(64,708)	-	28,467	(31,034)	(32,725)	100,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(334,931)	26,653	-	10,816	(76,793)	69,683	54,249	(15,060)	48,740
Cash and investments - ending	\$ 954,217	\$ 454,384	\$ -	\$ 96,350	\$ 272,643	\$ 80,016	\$ 154,372	\$ 43,973	\$ 178,658

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	Levy Excess	Educational License Plates	Comprehensive Counseling	If You Build It - Library/Media Ball Grant	Elementary Operational Supplies	Instructional Support	Instructional Support Elementary Library	Donation Fund Kindergarten Barnhart Evans	Donation Barnhart Fund
Cash and investments - beginning	\$ 27	\$ 448	\$ 27,568	\$ -	\$ -	\$ 67	\$ 2	\$ 400	\$ 66
Receipts:									
Local sources	-	-	-	50,000	-	-	-	-	-
Intermediate sources	-	94	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	94	-	50,000	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	1,315	-	-	-	17	66
Support services	-	-	26,903	1,755	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	26,903	3,070	-	-	-	17	66
Excess (deficiency) of receipts over disbursements	-	94	(26,903)	46,930	-	-	-	(17)	(66)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	94	(26,903)	46,930	-	-	-	(17)	(66)
Cash and investments - ending	\$ 27	\$ 542	\$ 665	\$ 46,930	\$ -	\$ 67	\$ 2	\$ 383	\$ -

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	Donation Barnhart Kindergarten Fund	Donations Gifts Library PTO	Donations Class of 2009 Piano	Donation High School J Roberts Memorial	Donations Bob Watters Memorial	Donations Class of 1957	Construction Donation General	Extra- Curricular Activities	Scholarships and Awards
Cash and investments - beginning	\$ 1,777	\$ 10	\$ -	\$ 75	\$ -	\$ 4	\$ 621	\$ 100	\$ 1,610
Receipts:									
Local sources	25	1,200	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	25	1,200	-	-	-	-	-	-	-
Disbursements:									
Instruction	85	-	-	-	-	-	-	-	1,056
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	85	-	-	-	-	-	-	-	1,056
Excess (deficiency) of receipts over disbursements	(60)	1,200	-	-	-	-	-	-	(1,056)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(60)	1,200	-	-	-	-	-	-	(1,056)
Cash and investments - ending	\$ 1,717	\$ 1,210	\$ -	\$ 75	\$ -	\$ 4	\$ 621	\$ 100	\$ 554

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	Contributions and Donations	Contributions and Donations from Private	Donation Wellness Committee Corp	Indiana Virtual Charter 2% of Revenue	Indiana Virtual - Pathway - 3%	Miscellaneous Income Fund Raisers	Formative Assessment	Gifted Talented - 2013 6/2014	High Ability 2017/18
Cash and investments - beginning	\$ -	\$ -	\$ 590	\$ 302,664	\$ -	\$ 6,873	\$ -	\$ 7,468	\$ -
Receipts:									
Local sources	2,500	750	2,560	397	-	1,826	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	28,585
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	599,999	513,193	-	-	-	-
Total receipts	2,500	750	2,560	600,396	513,193	1,826	-	-	28,585
Disbursements:									
Instruction	986	750	-	15,730	-	-	-	7,506	20,893
Support services	-	-	-	849,688	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	986	750	-	865,418	-	-	-	7,506	20,893
Excess (deficiency) of receipts over disbursements	1,514	-	2,560	(265,022)	513,193	1,826	-	(7,506)	7,692
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,514	-	2,560	(265,022)	513,193	1,826	-	(7,506)	7,692
Cash and investments - ending	\$ 1,514	\$ -	\$ 3,150	\$ 37,642	\$ 513,193	\$ 8,699	\$ -	\$ (38)	\$ 7,692

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	Gifted Talented - 2014-2015 6/15	Gifted and Talented/Corp	Computer Consortium/ Ed Tech Advance	Technology Advance/III/ Loan/2014/15	Secured Schools Safety Grant	Secured Schools Safety Grant Corp/FY2015	Secured Schools Safety Grant - 17/18	Extra- Curricular Activities	Other/HS
Cash and investments - beginning	\$ 159	\$ (13)	\$ -	\$ -	\$ (3,216)	\$ -	\$ -	\$ (77)	\$ (29)
Receipts:									
Local sources	-	-	-	-	-	-	-	3,700	11,490
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	17,500	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	17,500	3,700	11,490
Disbursements:									
Instruction	-	-	-	-	-	-	-	375	3,225
Support services	-	-	-	-	46,890	-	-	3,238	9,281
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	46,890	-	-	3,613	12,506
Excess (deficiency) of receipts over disbursements	-	-	-	-	(46,890)	-	17,500	87	(1,016)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(46,890)	-	17,500	87	(1,016)
Cash and investments - ending	\$ 159	\$ (13)	\$ -	\$ -	\$ (50,106)	\$ -	\$ 17,500	\$ 10	\$ (1,045)

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	Non-English Speaking Programs	School Technology	Career and Technical Performance Grant	Miscellaneous Programs	Title I	Title I - 2014 6/15	Title I Basic Grant 2017/18	IDEA	LD - 2013 6/2014
Cash and investments - beginning	\$ 194	\$ (13,177)	\$ 1,802	\$ 82,044	\$ 6,873	\$ (34,813)	\$ -	\$ 963	\$ (45,096)
Receipts:									
Local sources	-	18,624	-	40,025	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	17,490	2,141	-	-	-	-	-	-
Federal sources	-	-	-	-	-	22,619	73,286	-	67,046
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	36,114	2,141	40,025	-	22,619	73,286	-	67,046
Disbursements:									
Instruction	-	-	-	-	-	7,875	81,007	-	14,112
Support services	-	8,478	-	-	-	-	-	-	9,990
Noninstructional services	-	-	-	45,286	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	8,478	-	45,286	-	7,875	81,007	-	24,102
Excess (deficiency) of receipts over disbursements	-	27,636	2,141	(5,261)	-	14,744	(7,721)	-	42,944
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	20,070	-	-	2,152
Transfers out	-	-	-	-	(6,872)	-	-	(963)	-
Total other financing sources (uses)	-	-	-	-	(6,872)	20,070	-	(963)	2,152
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	27,636	2,141	(5,261)	(6,872)	34,814	(7,721)	(963)	45,096
Cash and investments - ending	\$ 194	\$ 14,459	\$ 3,943	\$ 76,783	\$ 1	\$ 1	\$ (7,721)	\$ -	\$ -

DALEVILLE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	2017-18 Public Law 101-476 IDEA Corp	LD - 2014 6/2015	Improving Teacher Quality, No Child Left, Title II, Part A	Title II 8 Step Elementary & High School Corp	Instructional Staff Training/ Travel/ Corp	Special Education - Part B	Prepaid Food	Payroll Withholdings	Totals
Cash and investments - beginning	\$ -	\$ (486)	\$ (8,084)	\$ 96	\$ -	\$ 146	\$ 3,094	\$ 87,678	\$ 2,879,684
Receipts:									
Local sources	-	-	-	-	-	-	-	-	2,612,473
Intermediate sources	-	-	-	-	-	-	-	-	183
State sources	-	-	-	-	-	-	-	-	6,060,385
Federal sources	151,108	-	10,276	-	-	-	-	-	655,318
Other receipts	-	-	-	-	-	-	206,824	1,464,363	2,795,386
Total receipts	151,108	-	10,276	-	-	-	206,824	1,464,363	12,123,745
Disbursements:									
Instruction	109,967	-	2,462	-	-	-	-	-	4,227,240
Support services	77,068	-	-	-	6,026	-	-	-	4,064,166
Noninstructional services	-	-	-	-	-	-	-	-	672,445
Facilities acquisition and construction	-	-	-	-	-	-	-	-	177,242
Debt services	-	-	-	-	-	-	-	-	1,228,831
Nonprogrammed charges	-	-	-	-	-	-	209,285	1,509,416	1,718,701
Total disbursements	187,035	-	2,462	-	6,026	-	209,285	1,509,416	12,088,625
Excess (deficiency) of receipts over disbursements	(35,927)	-	7,814	-	(6,026)	-	(2,461)	(45,053)	35,120
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	487	-	-	-	-	-	-	195,253
Transfers out	-	-	-	-	-	-	-	-	(195,252)
Total other financing sources (uses)	-	487	-	-	-	-	-	-	1
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(35,927)	487	7,814	-	(6,026)	-	(2,461)	(45,053)	35,121
Cash and investments - ending	\$ (35,927)	\$ 1	\$ (270)	\$ 96	\$ (6,026)	\$ 146	\$ 633	\$ 42,625	\$ 2,914,805

DALEVILLE COMMUNITY SCHOOLS  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Daleville Junior-Senior High School Building Corporation	Renovations and improvements to buildings	\$ 512,000	3/25/2015	7/15/2020
Daleville 2005 Building Corporation	Advance refunding of First Mortgage Bonds, Series 2006	<u>701,000</u>	6/24/2015	1/15/2027
Total of annual lease payments		<u><u>\$ 1,213,000</u></u>		

DALEVILLE COMMUNITY SCHOOLS  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2018

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.

	Ending Balance
Governmental activities:	
Land	\$ 440,000
Infrastructure	1,200,000
Buildings	29,278,355
Improvements other than buildings	2,300,000
Machinery, equipment, and vehicles	<u>1,199,572</u>
Total governmental activities	<u>34,417,927</u>
Total capital assets	<u>\$ 34,417,927</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/>.